

PYCOS

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REVENUE REQUIREMENT SUMMARY

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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$61,812,678	S-2, LN 35	\$0	\$14,120,827	\$0	\$9,951,361	\$8,447,182	\$1,761,670	\$1,757,835	\$24,956	\$0	\$0	\$25,748,847
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	\$6,914,868	LN1*LN 2	\$0	\$1,588,593	\$0	\$1,119,528	\$911,250	\$198,188	\$197,756	\$2,808	\$0	\$0	\$2,896,745
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	NET RETURN FOR SETTLEMENTS	\$6,914,868	LN3-LN4	\$0	\$1,588,593	\$0	\$1,119,528	\$911,250	\$198,188	\$197,756	\$2,808	\$0	\$0	\$2,896,745
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$3,730,021	LN 28	\$0	\$856,854	\$0	\$603,901	\$491,477	\$107,000	\$106,665	\$1,514	\$0	\$0	\$1,562,610
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	NET FEDERAL INCOME TAX	\$3,730,021	LN 6-LN 7	\$0	\$856,854	\$0	\$603,901	\$491,477	\$107,000	\$106,665	\$1,514	\$0	\$0	\$1,562,610
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$1,034,471	LN 33	\$0	\$236,306	\$0	\$165,664	\$143,570	\$27,322	\$35,487	\$317	\$0	\$0	\$425,804
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	NET STATE INCOME TAX	\$1,034,471	LN 9-LN 10	\$0	\$236,306	\$0	\$165,664	\$143,570	\$27,322	\$35,487	\$317	\$0	\$0	\$425,804
13	OPERATING EXPENSE AND TAX	\$49,825,650	S-8, LN 20	\$0	\$13,489,502	\$0	\$6,100,857	\$7,101,575	\$1,857,125	\$1,049,411	\$30,992	\$0	\$0	\$20,196,187
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$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	
16	BASIS FOR GROSS RECEIPTS TAX	\$61,505,009	5+8+11thru15	\$0	\$16,171,255	\$0	\$7,989,950	\$8,647,872	\$2,189,636	\$1,389,320	\$35,631	\$0	\$0	\$25,081,346
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)	\$229,675	LN 16*LN 17	\$0	\$0	\$0	\$0	\$84,555	\$3,866	\$18,757	\$60	\$0	\$0	\$122,437
18	GROSS RECEIPTS/PSC TAX	\$61,734,684		\$0	\$16,171,255	\$0	\$7,989,950	\$8,732,427	\$2,193,502	\$1,408,076	\$35,690	\$0	\$0	\$25,203,783
19	TOTAL REVENUE REQUIREMENT													
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	\$6,914,868	LN 3	\$0	\$1,588,593	\$0	\$1,119,528	\$911,250	\$198,188	\$197,756	\$2,808	\$0	\$0	\$2,896,745
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$107	S-12, LN 16+18	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	
22	OTHER INCOME ADJUSTMENTS	(\$12,421)	S-12, LN 25+26	\$0	(\$2,707)	\$0	(\$2,110)	(\$1,493)	(\$527)	(\$336)	(\$4)	\$0	\$0	(\$5,244)
23	TOTAL INCOME ADJUSTMENTS	(\$12,314)	LN 21+22	\$0	(\$2,707)	\$0	(\$2,003)	(\$1,493)	(\$527)	(\$336)	(\$4)	\$0	\$0	(\$5,244)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	FEDERAL TAXABLE INCOME	\$6,927,182		\$0	\$1,591,300	\$0	\$1,121,531	\$912,743	\$198,715	\$198,093	\$2,812	\$0	\$0	\$2,901,989
26	FEDERAL INCOME TAX @ 35.00%	\$3,730,021	LN 25*FIT	\$0	\$856,854	\$0	\$603,901	\$491,477	\$107,000	\$106,665	\$1,514	\$0	\$0	\$1,562,610
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	NET FEDERAL INCOME TAX BEFORE ITC	\$3,730,021	LN28-LN27	\$0	\$856,854	\$0	\$603,901	\$491,477	\$107,000	\$106,665	\$1,514	\$0	\$0	\$1,562,610
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	STATE TAXABLE INCOME	\$9,944,312	LN25+LN28-S-12,	\$0	\$2,307,302	\$0	\$1,589,869	\$1,333,442	\$271,193	\$297,128	\$4,322	\$0	\$0	\$4,141,055
31	STATE INCOME TAX @ 7.90%	\$1,034,471	LN 30*SIT	\$0	\$236,306	\$0	\$165,664	\$143,570	\$27,322	\$35,487	\$317	\$0	\$0	\$425,804
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	NET STATE INCOME TAX BEFORE ITC	\$1,034,471		\$0	\$236,306	\$0	\$165,664	\$143,570	\$27,322	\$35,487	\$317	\$0	\$0	\$425,804

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		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL	INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$21,920,413	S-3.LN 10	\$0	\$5,816,790	\$0	\$2,790,748	\$3,166,873	\$748,319	\$544,422	\$9,485	\$0	\$0	\$8,843,776	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$39,772,924	S-4.LN 52	\$0	\$24,236,888	\$0	\$0	\$5,308,462	\$3,052,587	\$0	\$0	\$0	\$0	\$7,174,987	\$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		\$81,616,714	S-4.LN 78	\$0	\$12,549,216	\$0	\$26,100,349	\$8,601,616	\$2,371,985	\$4,222,576	\$54,931	\$0	\$0	\$27,716,041	\$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		\$200,787,622	S-5.LN 42	\$0	\$45,379,762	\$0	\$13,254,602	\$30,828,423	\$8,359,821	\$2,924,470	\$80,008	\$0	\$0	\$99,960,535	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3.LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$2,580,540	S-3.LN 36	\$0	\$660,761	\$0	\$316,810	\$361,035	\$104,224	\$57,934	\$1,031	\$0	\$0	\$1,078,745	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$346,678,213		\$0	\$88,643,418	\$0	\$42,462,508	\$48,266,410	\$14,636,936	\$7,749,402	\$145,455	\$0	\$0	\$144,774,084	\$0
10	% DISTRIBUTION			100.00%		0.00%	25.57%	0.00%	12.25%	13.92%	4.22%	2.24%	0.04%	0.00%	0.00%	41.76%	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		\$9,999,255	S-6.LN 15	\$0	\$2,614,667	\$0	\$1,357,217	\$1,515,258	\$200,151	\$279,819	\$1,095	\$0	\$0	\$4,031,047	\$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		\$1,797,278	S-6.LN 27	\$0	\$380,491	\$0	\$353,824	\$241,940	\$96,955	\$14,313	\$449	\$0	\$0	\$709,306	\$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			\$358,474,746		\$0	\$91,638,576	\$0	\$44,173,550	\$50,023,608	\$14,934,042	\$8,043,534	\$146,999	\$0	\$0	\$149,514,437	\$0
18	% DISTRIBUTION			100.00%		0.00%	25.56%	0.00%	12.32%	13.95%	4.17%	2.24%	0.04%	0.00%	0.00%	41.71%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$290,722,092	S-7.LN 18	\$0	\$75,924,941	\$0	\$33,262,340	\$40,808,519	\$13,086,809	\$6,134,533	\$120,800	\$0	\$0	\$121,384,149	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7.LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7.LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$11,063	S-7.LN 25	\$0	\$2,342	\$0	\$2,178	\$1,489	\$597	\$88	\$3	\$0	\$0	\$4,366	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$8,640,080	S-7.LN 32	\$0	\$2,286,872	\$0	\$1,178,390	\$1,169,673	\$173,179	\$198,970	\$2,790	\$0	\$0	\$3,630,206	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$237,152	S-7.LN 38	\$0	\$56,789	\$0	\$29,336	\$49,101	\$10,026	\$6,224	\$351	\$0	\$0	\$85,325	\$0
26	NET TELEPHONE PLANT			\$58,864,359		\$0	\$13,367,632	\$0	\$9,701,306	\$7,994,826	\$1,663,431	\$1,703,719	\$23,055	\$0	\$0	\$24,410,391	\$0
27	% DISTRIBUTION			100.00%		0.00%	22.71%	0.00%	16.48%	13.58%	2.83%	2.89%	0.04%	0.00%	0.00%	41.47%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$1,494,784	S-6.LN 31	\$0	\$336,885	\$0	\$104,932	\$234,236	\$37,619	\$25,215	\$778	\$0	\$0	\$755,120	\$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		\$1,453,535		\$0	\$416,311	\$0	\$145,123	\$218,120	\$60,620	\$28,902	\$1,123	\$0	\$0	\$583,335	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$61,812,678		\$0	\$14,120,827	\$0	\$9,951,361	\$8,447,182	\$1,761,670	\$1,757,835	\$24,956	\$0	\$0	\$25,748,847	\$0
36	% DISTRIBUTION			100.00%		0.00%	22.84%	0.00%	16.10%	13.67%	2.85%	2.84%	0.04%	0.00%	0.00%	41.66%	0.00%

PYCOS

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$20,543,817		\$0	\$5,590,426	\$0	\$2,139,834	\$3,159,708	\$775,890	\$413,701	\$14,498	\$0	\$0	\$8,449,759	\$0
3	% DISTRIBUTION			100.00%		0.00%	27.21%	0.00%	10.42%	15.38%	3.78%	2.01%	0.07%	0.00%	0.00%	41.13%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$322,177,260		\$0	\$82,165,867	\$0	\$39,354,951	\$44,738,501	\$13,784,393	\$7,147,046	\$134,939	\$0	\$0	\$134,851,563	\$0
6	% DISTRIBUTION			100.00%		0.00%	25.50%	0.00%	12.22%	13.89%	4.28%	2.22%	0.04%	0.00%	0.00%	41.86%	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)			\$21,280,386	LN 6+DIRECT	\$0	\$5,649,420	\$0	\$2,709,181	\$3,084,494	\$720,409	\$531,553	\$9,123	\$0	\$0	\$8,576,206	\$0
9	GENERAL PURPOSE COMPUTERS			\$640,027	LN 6+DIRECT	\$0	\$167,369	\$0	\$81,567	\$82,379	\$27,910	\$12,869	\$362	\$0	\$0	\$267,571	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$21,920,413		\$0	\$5,816,790	\$0	\$2,790,748	\$3,166,873	\$748,319	\$544,422	\$9,485	\$0	\$0	\$8,843,776	\$0
11	% DISTRIBUTION			100.00%		0.00%	26.54%	0.00%	12.73%	14.45%	3.41%	2.48%	0.04%	0.00%	0.00%	40.34%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$344,097,673		\$0	\$87,982,656	\$0	\$42,145,698	\$47,905,375	\$14,532,712	\$7,691,468	\$144,424	\$0	\$0	\$143,695,339	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.57%	0.00%	12.25%	13.92%	4.22%	2.24%	0.04%	0.00%	0.00%	41.76%	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			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$344,097,673		\$0	\$87,982,656	\$0	\$42,145,698	\$47,905,375	\$14,532,712	\$7,691,468	\$144,424	\$0	\$0	\$143,695,339	\$0
33	% DISTRIBUTION			100.00%		0.00%	25.57%	0.00%	12.25%	13.92%	4.22%	2.24%	0.04%	0.00%	0.00%	41.76%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$2,580,540	LN 33	\$0	\$660,761	\$0	\$316,810	\$361,035	\$104,224	\$57,934	\$1,031	\$0	\$0	\$1,078,745	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,580,540		\$0	\$660,761	\$0	\$316,810	\$361,035	\$104,224	\$57,934	\$1,031	\$0	\$0	\$1,078,745	\$0
37	% DISTRIBUTION			100.00%		0.00%	25.61%	0.00%	12.28%	13.99%	4.04%	2.25%	0.04%	0.00%	0.00%	41.80%	0.00%



PYCOS

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0												
43	ACCESS		2.1	\$606,098	LN 11+DIRECT	\$0	\$285,231	\$0	\$0	\$247,615	\$0	\$0	\$0	\$0	\$73,252
44	NON ACCESS		2.2	\$0	DIRECT	\$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
46	SUBTOTAL TANDEM SWITCHING			\$606,098		\$0	\$285,231	\$0	\$0	\$247,615	\$0	\$0	\$0	\$0	\$73,252
47	% DISTRIBUTION			\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0												
48	ACCESS		3.1	\$39,166,826	LN 13	\$0	\$23,951,658	\$0	\$0	\$5,060,846	\$3,052,587	\$0	\$0	\$0	\$7,101,735
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$39,166,826		\$0	\$23,951,658	\$0	\$0	\$5,060,846	\$3,052,587	\$0	\$0	\$0	\$7,101,735
51	% DISTRIBUTION			100.00%		0.00%	61.15%	0.00%	0.00%	12.92%	7.79%	0.00%	0.00%	0.00%	18.13%
52	TOTAL SWITCHING EQUIPMENT			\$39,772,924		\$0	\$242,36,888	\$0	\$0	\$5,308,462	\$3,052,587	\$0	\$0	\$0	\$7,174,987
53	% DISTRIBUTION			100.00%		0.00%	60.94%	0.00%	0.00%	13.35%	7.68%	0.00%	0.00%	0.00%	18.04%
	CENTRAL OFFICE TRANSMISSION		2230 4.0												
54	EXCHANGE CIRCUIT		4.1												
55	4.11 - EXCH-WB = DS1 >		4.11	\$9,017,296	AL-1, LN12	\$0	\$54,229	\$0	\$4,487,663	\$51,615	\$5,211	\$1,228,480	\$0	\$0	\$3,190,099
56	EXCH TRUNK - EAS		4.121	\$826,059	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$826,059
57	4.11D - DSL EQUIP		4.11 DSL	\$10,766,860	DIRECT	\$0	\$0	\$0	\$10,766,860	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$38,753	LN 14+DIRECT	\$0	\$13,903	\$0	\$0	\$11,871	\$0	\$0	\$0	\$0	\$12,979
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$42,370,196	AL-1, LN 2	\$0	\$10,503,974	\$0	\$65,429	\$7,277,050	\$2,095,051	\$208,539	\$20,544	\$0	\$22,199,610
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,775,388	DIRECT	\$0	\$0	\$0	\$267,508	\$0	\$0	\$1,092,702	\$8,189	\$0	\$406,989
62	SUBTOTAL EXCHANGE CIRCUIT			\$64,794,552		\$0	\$10,572,106	\$0	\$15,587,459	\$7,340,536	\$2,100,262	\$2,529,721	\$28,733	\$0	\$26,635,735
63	% DISTRIBUTION			100.00%		0.00%	16.32%	0.00%	24.06%	11.33%	3.24%	3.90%	0.04%	0.00%	41.11%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$553,851	DIRECT	\$0	\$0	\$0	\$553,851	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$11,543,202	AL-1, LN14	\$0	\$0	\$0	\$9,914,744	\$0	\$0	\$1,628,458	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$3,036,439	AL-1, LN6	\$0	\$1,539,188	\$0	\$44,295	\$826,509	\$250,075	\$64,397	\$26,197	\$0	\$285,778
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$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
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$14,579,641		\$0	\$1,539,188	\$0	\$9,959,039	\$826,509	\$250,075	\$1,692,855	\$26,197	\$0	\$285,778
71	% DISTRIBUTION			100.00%		0.00%	10.56%	0.00%	68.31%	5.67%	1.72%	11.61%	0.18%	0.00%	1.96%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,688,670	LN 15+DIRECT	\$0	\$437,922	\$0	\$0	\$434,571	\$21,649	\$0	\$0	\$0	\$794,528
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,688,670		\$0	\$437,922	\$0	\$0	\$434,571	\$21,649	\$0	\$0	\$0	\$794,528
76	% DISTRIBUTION			100.00%		0.00%	25.93%	0.00%	0.00%	25.73%	1.28%	0.00%	0.00%	0.00%	47.05%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$81,616,714		\$0	\$12,549,216	\$0	\$26,100,349	\$8,601,616	\$2,371,985	\$4,222,576	\$54,931	\$0	\$27,716,041
79	% DISTRIBUTION			100.00%		0.00%	15.38%	0.00%	31.98%	10.54%	2.91%	5.17%	0.07%	0.00%	33.96%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$121,389,638		\$0	\$36,786,105	\$0	\$26,100,349	\$13,910,078	\$5,424,572	\$4,222,576	\$54,931	\$0	\$34,891,028
81	% DISTRIBUTION			100.00%		0.00%	30.30%	0.00%	21.50%	11.46%	4.47%	3.48%	0.05%	0.00%	28.74%

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)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	16.74%	5.93%	0.00%	0.00%	0.00%	0.00%	52.33%	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			100.00%	AL-1, LN 4	0.00%	24.76%	0.00%	0.18%	16.58%	5.87%	0.56%	0.07%	0.00%	0.00%	51.97%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.42%	0.00%	58.11%	0.36%	0.05%	12.76%	0.00%	0.00%	0.00%	28.31%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	82.81%	0.00%	0.00%	17.19%	0.00%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	35.52%	0.00%	19.74%	19.62%	8.23%	2.58%	0.48%	0.00%	0.00%	13.82%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			100.00%	INPUT	0.00%	35.86%	0.00%	0.00%	30.37%	0.00%	0.00%	0.00%	0.00%	0.00%	33.78%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	22.48%	0.00%	0.00%	16.97%	2.77%	0.00%	0.00%	0.00%	0.00%	57.78%	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	\$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	\$179,366,017	LN 3	\$0	\$44,461,651	\$0	\$252,877	\$30,285,950	\$8,157,321	\$942,449	\$66,784	\$0	\$0	\$95,198,986	\$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	\$179,366,017		\$0	\$44,461,651	\$0	\$252,877	\$30,285,950	\$8,157,321	\$942,449	\$66,784	\$0	\$0	\$95,198,986	\$0
22	EXCHANGE WIDEBAND - JOINT			\$7,936,140	LN 4	\$0	\$37,520	\$0	\$4,199,083	\$31,040	\$5,595	\$783,076	\$0	\$0	\$0	\$2,879,825	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,225,497	DIRECT	\$0	\$0	\$0	\$2,225,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$10,161,636		\$0	\$37,520	\$0	\$6,424,580	\$31,040	\$5,595	\$783,076	\$0	\$0	\$0	\$2,879,825	\$0
25a	EXCHANGE TRUNK - JOINT			\$14,106	LN 7	\$0	\$5,064	\$0	\$4,379	\$0	\$0	\$0	\$0	\$0	\$0	\$4,662	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,015,747	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,015,747	\$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	\$1,029,853		\$0	\$5,064	\$0	\$4,379	\$0	\$0	\$0	\$0	\$0	\$0	\$1,020,409	\$0
28	INTEREXCHANGE WIDEBAND			\$7,409,397	LN 5	\$0	\$0	\$0	\$6,244,268	\$0	\$0	\$1,165,129	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$7,409,397		\$0	\$0	\$0	\$6,244,268	\$0	\$0	\$1,165,129	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,826,320	LN 6	\$0	\$670,786	\$0	\$332,877	\$302,791	\$174,381	\$33,816	\$13,225	\$0	\$0	\$298,444	\$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	\$1,826,320		\$0	\$670,786	\$0	\$332,877	\$302,791	\$174,381	\$33,816	\$13,225	\$0	\$0	\$298,444	\$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			\$994,398	LN 9	\$0	\$204,741	\$0	\$0	\$204,263	\$22,524	\$0	\$0	\$0	\$0	\$562,870	\$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	\$994,398		\$0	\$204,741	\$0	\$0	\$204,263	\$22,524	\$0	\$0	\$0	\$0	\$562,870	\$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			\$200,787,622		\$0	\$45,379,762	\$0	\$13,254,602	\$30,828,423	\$8,359,821	\$2,924,470	\$80,008	\$0	\$0	\$99,960,535	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.60%	0.00%	6.60%	15.35%	4.16%	1.46%	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%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	31.67%	0.00%	19.70%	10.49%	5.44%	3.06%	0.08%	0.00%	0.00%	29.57%	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%	22.80%	0.00%	6.23%	15.06%	5.49%	1.44%	0.08%	0.00%	0.00%	48.89%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	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		0.00%	S-3, LN 28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	TANGIBLE ASSETS	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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		100.00%	S-6, LN 27	0.00%	21.17%	0.00%	19.69%	13.46%	5.39%	0.80%	0.02%	0.00%	0.00%	39.47%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$16,729,733	LN 1+DIRECT	\$0	\$4,439,861	\$0	\$2,139,794	\$2,380,205	\$527,249	\$426,185	\$5,336	\$0	\$0	\$6,811,104	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$36,450,973	S-4, LN53+DIR	\$0	\$22,196,372	\$0	\$0	\$4,826,228	\$2,819,561	\$0	\$0	\$0	\$0	\$6,608,812	\$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			\$61,299,091	S-4, LN79+DIR	\$0	\$9,414,594	\$0	\$19,645,524	\$6,491,037	\$1,810,199	\$3,193,023	\$42,530	\$0	\$0	\$20,702,184	\$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			\$176,242,295	LN 4+DIRECT	\$0	\$39,874,115	\$0	\$11,477,022	\$27,111,048	\$7,929,801	\$2,515,326	\$72,934	\$0	\$0	\$87,262,049	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$290,722,092	LN 4+DIRECT	\$0	\$75,924,941	\$0	\$33,262,340	\$40,808,519	\$13,086,809	\$6,134,533	\$120,800	\$0	\$0	\$121,384,149	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$11,063	LN 10+DIRECT	\$0	\$2,342	\$0	\$2,178	\$1,489	\$597	\$88	\$3	\$0	\$0	\$4,366	\$0
26	TOTAL ACCUM AMORTIZATION			\$11,063		\$0	\$2,342	\$0	\$2,178	\$1,489	\$597	\$88	\$3	\$0	\$0	\$4,366	\$0
	NET OPERATING DEFERRED INC TAX	41008															
27	GENERAL SUPPORT	4340		\$375,401	LN 1+DIRECT	\$0	\$102,658	\$0	\$53,784	\$54,032	\$6,297	\$10,050	\$155	\$0	\$0	\$148,425	\$0
28	CENTRAL OFFICE EQUIP			\$3,006,637	LN 2+DIRECT	\$0	\$989,518	\$0	\$712,569	\$313,888	\$65,789	\$107,827	\$1,180	\$0	\$0	\$815,866	\$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			\$4,867,811	LN 4+DIRECT	\$0	\$1,092,841	\$0	\$359,535	\$747,958	\$93,129	\$71,677	\$1,330	\$0	\$0	\$2,501,340	\$0
31	UNDISTRIBUTED			\$390,231	LN 5+DIRECT	\$0	\$101,854	\$0	\$52,501	\$53,796	\$7,963	\$9,417	\$125	\$0	\$0	\$164,575	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$8,640,080		\$0	\$2,286,872	\$0	\$1,178,390	\$1,169,673	\$173,179	\$198,970	\$2,790	\$0	\$0	\$3,630,206	\$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			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$237,152	S-3, LN 3	\$0	\$56,789	\$0	\$29,336	\$49,101	\$10,026	\$6,224	\$351	\$0	\$0	\$85,325	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$237,152		\$0	\$56,789	\$0	\$29,336	\$49,101	\$10,026	\$6,224	\$351	\$0	\$0	\$85,325	\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	31.67%	0.00%	19.70%	10.49%	5.44%	3.06%	0.08%	0.00%	0.00%	29.57%	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%	22.80%	0.00%	6.23%	15.06%	5.49%	1.44%	0.08%	0.00%	0.00%	48.89%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$167,836	LN 1+DIRECT	\$0	\$46,011	\$0	\$19,917	\$24,148	\$5,487	\$4,771	\$110	\$0	\$0	\$67,392	\$0
8	GENERAL SUPPORT	6120		\$3,558,536	LN 1+DIRECT	\$0	\$915,771	\$0	\$438,920	\$511,122	\$139,865	\$83,635	\$1,142	\$0	\$0	\$1,468,084	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,726,372		\$0	\$961,782	\$0	\$458,837	\$555,269	\$145,350	\$88,406	\$1,252	\$0	\$0	\$1,535,476	\$0
10	% DISTRIBUTION			100.00%		0.00%	25.81%	0.00%	12.31%	14.36%	3.90%	2.37%	0.03%	0.00%	0.00%	41.21%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,741,361	LN 2+DIRECT	\$0	\$574,017	\$0	\$375,504	\$196,230	\$58,268	\$61,486	\$798	\$0	\$0	\$475,059	\$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		\$3,047,301	LN 2+DIRECT	\$0	\$918,509	\$0	\$645,504	\$348,648	\$140,090	\$101,318	\$1,458	\$0	\$0	\$891,774	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,788,662		\$0	\$1,492,526	\$0	\$1,021,008	\$544,878	\$198,358	\$162,804	\$2,256	\$0	\$0	\$1,366,832	\$0
16	% DISTRIBUTION			100.00%		0.00%	31.17%	0.00%	21.32%	11.38%	4.14%	3.40%	0.05%	0.00%	0.00%	28.54%	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		\$4,200,647	LN 6	\$0	\$947,721	\$0	\$271,474	\$707,730	\$160,275	\$74,844	\$1,538	\$0	\$0	\$2,037,064	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,200,647		\$0	\$947,721	\$0	\$271,474	\$707,730	\$160,275	\$74,844	\$1,538	\$0	\$0	\$2,037,064	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.56%	0.00%	6.46%	16.85%	3.82%	1.78%	0.04%	0.00%	0.00%	48.49%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$12,715,681		\$0	\$3,402,029	\$0	\$1,751,320	\$1,787,877	\$503,982	\$326,054	\$5,046	\$0	\$0	\$4,939,373	\$0
28	% DISTRIBUTION			100.00%		0.00%	26.75%	0.00%	13.77%	14.06%	3.96%	2.56%	0.04%	0.00%	0.00%	38.84%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$8,989,308		\$0	\$2,440,247	\$0	\$1,292,482	\$1,252,607	\$358,633	\$237,648	\$3,794	\$0	\$0	\$3,403,897	\$0
30	% DISTRIBUTION			100.00%		0.00%	27.15%	0.00%	14.38%	13.93%	3.99%	2.64%	0.04%	0.00%	0.00%	37.87%	0.00%

PYCOS

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	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		0.00%	S-7, LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	TANGIBLE PROPERTY	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7, LN 10	0.00%	21.17%	0.00%	19.69%	13.46%	5.39%	0.80%	0.02%	0.00%	0.00%	39.47%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.00%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	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%	28.18%	0.00%	15.17%	11.68%	12.19%	-2.49%	0.43%	0.00%	0.00%	34.84%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$6,425,044	LN 7+DIRECT	\$0	\$1,656,327	\$0	\$793,670	\$906,051	\$234,961	\$152,870	\$2,179	\$0	\$0	\$2,678,986	\$0
14	ACCESS / USF EXPENSE	6540		\$1,055,013	DIRECT	\$0	\$948,423	\$0	\$0	\$106,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$901,820	S-3, LN 11	\$0	\$231,848	\$0	\$107,584	\$136,211	\$35,833	\$24,049	\$421	\$0	\$0	\$365,873	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$700,441	S-4, LN 53	\$0	\$420,798	\$0	\$0	\$105,192	\$47,882	\$0	\$0	\$0	\$0	\$126,569	\$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			\$5,581,286	S-4, LN 79	\$0	\$861,121	\$0	\$1,837,429	\$573,814	\$152,413	\$249,128	\$3,905	\$0	\$0	\$1,903,477	\$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			\$6,728,892	S-5, LN 43	\$0	\$1,527,112	\$0	\$462,221	\$1,007,979	\$264,700	\$71,585	\$3,770	\$0	\$0	\$3,391,525	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$13,912,440		\$0	\$3,040,879	\$0	\$2,407,234	\$1,823,197	\$500,828	\$344,762	\$8,096	\$0	\$0	\$5,787,444	\$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			\$13,912,440		\$0	\$3,040,879	\$0	\$2,407,234	\$1,823,197	\$500,828	\$344,762	\$8,096	\$0	\$0	\$5,787,444	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.86%	0.00%	17.30%	13.10%	3.60%	2.48%	0.06%	0.00%	0.00%	41.60%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$886,340	LN 5+DIRECT	\$0	\$227,147	\$0	\$108,004	\$123,947	\$35,101	\$20,208	\$319	\$0	\$0	\$371,615	\$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			\$886,340		\$0	\$227,147	\$0	\$108,004	\$123,947	\$35,101	\$20,208	\$319	\$0	\$0	\$371,615	\$0
32	% DISTRIBUTION			100.00%		0.00%	25.63%	0.00%	12.19%	13.98%	3.96%	2.28%	0.04%	0.00%	0.00%	41.93%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$227,774	S-3, LN 11+DIR	\$0	\$70,318	\$0	\$36,357	\$28,991	\$107	\$2,994	\$0	\$0	\$0	\$89,006	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$240,000	S-4, LN 81+DIR	\$0	\$48,788	\$0	\$77,976	\$32,762	\$14,034	\$3,068	\$103	\$0	\$0	\$63,269	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$639,661	S-5, LN 43+DIR	\$0	\$141,568	\$0	\$40,626	\$176,409	\$4,003	\$21,413	\$38	\$0	\$0	\$255,605	\$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			\$1,107,435		\$0	\$260,674	\$0	\$154,959	\$238,162	\$18,144	\$27,476	\$140	\$0	\$0	\$407,880	\$0

PYCOS

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	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%	21.81%	0.00%	0.00%	12.78%	3.34%	0.00%	0.00%	0.00%	0.00%	62.07%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	33.00%	0.00%	0.00%	14.00%	4.13%	0.00%	0.00%	0.00%	0.00%	48.87%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	44.28%	0.00%	4.20%	31.23%	16.55%	2.85%	0.90%	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%	5.91%	0.00%	0.29%	18.55%	0.03%	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%	46.35%	0.00%	3.65%	32.88%	14.56%	1.90%	0.67%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$3,172,206	INPUT	\$0	\$932,424	\$0	\$42,133	\$573,539	\$110,770	\$17,891	\$6,870	\$0	\$0	\$1,488,578	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$7,208	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$6,831	\$0	\$0	\$0	\$0	\$0	\$377	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$23,771	DIRECT	\$0	\$184	\$0	\$0	\$15,054	\$5,745	\$0	\$0	\$0	\$0	\$2,788	\$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			\$1,340	LN 3	\$0	\$278	\$0	\$0	\$117	\$65	\$0	\$0	\$0	\$0	\$880	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$1,340		\$0	\$278	\$0	\$0	\$117	\$65	\$0	\$0	\$0	\$0	\$880	\$0
22	LOCAL BUSINESS OFFICE		6623	1													
23	- END USER SVC ORDER PROCESSING			1.1													
24	- PRESUBSCRIPTION			1.11	\$41,022	DIRECT	\$0	\$41,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$276,129	LN 7	\$0	\$16,315	\$0	\$812	\$51,253	\$68	\$696	\$0	\$0	\$206,985	\$0
26	- END USER PAYMENT & COLLECTION			1.2	\$195,506	LN 4	\$0	\$64,516	\$0	\$29,839	\$6,604	\$0	\$0	\$0	\$0	\$94,547	\$0
27	- END USER BILLING INQUIRY			1.3	\$265,329	LN 8	\$0	\$16,903	\$0	\$479	\$9,010	\$0	\$351	\$0	\$0	\$238,585	\$0
28	- IX CARRIER SVC ORDER PROCESSING			1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$777,985		\$0	\$138,755	\$0	\$1,291	\$90,102	\$6,672	\$1,048	\$0	\$0	\$0	\$540,117	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2													
34	- MESSAGE PROCESSING			2.1													
35	- TOLL TICKET PROCESSING			2.11	\$64,374	AL-1, LN16	\$0	\$3,268	\$0	\$0	\$28,860	\$2,524	\$0	\$0	\$0	\$29,722	\$0
36	- LOCAL MESSAGE PROCESSING			2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$430,090	AL-1, LN18, LN19	\$0	\$128,273	\$0	\$0	\$135,361	\$15,547	\$0	\$0	\$0	\$150,908	\$0
38	- END USER COMMON LINE			2.3	\$22,635	DIRECT	\$0	\$22,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$223,336	LN 11	\$0	\$103,507	\$0	\$8,161	\$77,657	\$29,192	\$3,489	\$1,330	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$740,436		\$0	\$257,684	\$0	\$8,161	\$241,878	\$47,264	\$3,489	\$1,330	\$0	\$0	\$180,631	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,518,421	LN 32+LN 40	\$0	\$396,439	\$0	\$9,452	\$331,981	\$53,935	\$4,536	\$1,330	\$0	\$0	\$720,748	\$0
42	% DISTRIBUTION			\$9		\$0	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$4	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$406,519	LN 42+DIRECT	\$0	\$164,527	\$0	\$2,097	\$73,529	\$11,780	\$755	\$325	\$0	\$153,506	\$0
44	TOTAL SERVICES EXPENSE			\$1,957,259		\$0	\$561,428	\$0	\$11,549	\$427,512	\$71,526	\$5,292	\$1,654	\$0	\$0	\$878,298	\$0
45	% DISTRIBUTION			100.00%		0.00%	28.68%	0.00%	0.59%	21.84%	3.65%	0.27%	0.08%	0.00%	0.00%	44.87%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$5,129,465	LN 12+LN 44	\$0	\$1,493,852	\$0	\$33,682	\$1,001,050	\$182,296	\$23,183	\$8,524	\$0	\$0	\$2,366,876	\$0
47	% DISTRIBUTION			100.00%		0.00%	29.12%	0.00%	1.05%	19.52%	3.55%	0.45%	0.17%	0.00%	0.00%	46.14%	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		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	27.83%	0.00%	9.79%	14.15%	5.22%	1.74%	0.11%	0.00%	0.00%	41.15%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	26.36%	0.00%	11.49%	13.18%	5.43%	2.08%	0.08%	0.00%	0.00%	41.37%	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%	70.77%	0.00%	0.00%	3.56%	14.57%	0.00%	0.00%	0.00%	0.00%	11.11%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	22.92%	0.00%	15.39%	12.89%	5.10%	2.62%	0.09%	0.00%	0.00%	40.99%	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
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE		6720														
11	DIRECT ASSIGNED			\$58,843	DIRECT	\$0	\$58,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,464,981	LN 1	\$0	\$2,554,789	\$0	\$977,190	\$1,416,785	\$383,055	\$182,680	\$6,412	\$0	\$0	\$3,944,069	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,523,824		\$0	\$2,613,632	\$0	\$977,190	\$1,416,785	\$383,055	\$182,680	\$6,412	\$0	\$0	\$3,944,069	\$0
14	% DISTRIBUTION			100.00%		0.00%	27.44%	0.00%	10.26%	14.88%	4.02%	1.92%	0.07%	0.00%	0.00%	41.41%	0.00%
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	\$107	LN 4+DIRECT	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$1	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%	\$108		\$0	\$0	\$0	\$107	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$56,578,331	RECORDS	\$0	\$15,031,260	\$0	\$7,204,059	\$7,989,623	\$2,048,494	\$1,243,916	\$33,673	\$0	\$0	\$23,027,307	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$50,032,140	VARIOUS	\$0	\$13,489,502	\$0	\$6,100,857	\$7,178,184	\$1,860,747	\$1,065,701	\$31,048	\$0	\$0	\$20,306,102	\$0
23	: INTEREST - CAPITAL LEASE			\$107	LN 16	\$0	\$0	\$0	\$107	\$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 & Envr Tax			\$0	LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			(\$12,421)	LN 6+DIRECT	\$0	(\$2,707)	\$0	(\$2,110)	(\$1,493)	(\$527)	(\$336)	(\$4)	\$0	\$0	(\$5,244)	\$0
27	NET TAXABLE INCOME			\$6,558,505		\$0	\$1,544,465	\$0	\$1,105,205	\$812,932	\$188,274	\$178,551	\$2,629	\$0	\$0	\$2,726,450	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.55%	0.00%	16.85%	12.40%	2.87%	2.72%	0.04%	0.00%	0.00%	41.57%	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	(\$1,156,084)	LN 28	\$0	(\$405,406)	\$0	(\$255,906)	(\$117,366)	\$98,288	(\$35,925)	\$1,888	\$0	\$0	(\$441,657)	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230	\$255,225	LN 28	\$0	\$53,464	\$0	\$46,536	\$26,558	\$18,068	\$804	\$320	\$0	\$0	\$109,475	\$0
33	OPERATING TAXES - OTHER		7240	\$1,285,278	LN 2+DIRECT	\$0	\$367,887	\$0	\$164,717	\$174,241	\$35,045	\$27,130	\$555	\$0	\$0	\$515,704	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250	\$3,007,215	LN 28	\$0	\$840,094	\$0	\$591,900	\$391,801	(\$16,379)	\$133,741	(\$1,188)	\$0	\$0	\$1,067,247	\$0
35	TOTAL OPERATING TAXES			\$3,391,634		\$0	\$856,039	\$0	\$547,246	\$475,234	\$135,022	\$125,749	\$1,575	\$0	\$0	\$1,250,769	\$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	56,399	SPF	-	13,979	-	73	9,937	2,366	305	18	-	-	29,719	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.79%	0.00%	0.13%	17.62%	4.20%	0.54%	0.03%	0.00%	0.00%	52.69%	0.00%	
3	ALLOCATED LOOPS - CWF	56,399	SPF	-	13,979	-	73	9,937	2,366	305	18	-	-	29,719	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.79%	0.00%	0.13%	17.62%	4.20%	0.54%	0.03%	0.00%	0.00%	52.69%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	7,537	TOLL MOU	-	3,439	-	43	2,321	453	188	19	-	-	915	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	47.55%	0.00%	0.70%	30.84%	6.02%	2.49%	0.25%	0.00%	0.00%	12.16%	0.00%	
7	ALLOCATED CIRCUIT MILES - CWF	158,100	CMM	-	45,716	-	55,090	31,136	8,689	4,178	376	-	-	12,915	-	
8	PERCENT DISTRIBUTION	100.00%		0.00%	28.92%	0.00%	34.84%	19.69%	5.50%	2.64%	0.24%	0.00%	0.00%	8.17%	0.00%	
9	ALLOCATED WIDEBAND LOOPS	2,763	WB CKTS	-	15	-	1,778	13	2	225	-	-	-	730	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.55%	0.00%	64.36%	0.47%	0.06%	8.14%	0.00%	0.00%	0.00%	26.41%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	2,760	WB CKTS	-	15	-	1,455	13	2	275	-	-	-	1,000	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.55%	0.00%	52.71%	0.47%	0.06%	9.97%	0.00%	0.00%	0.00%	36.24%	0.00%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,730	WB CKTS Less	-	-	-	1,455	-	-	275	-	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	84.10%	0.00%	0.00%	15.90%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	7,733,526	DIRECT	-	220,863	-	-	5,979,008	90,861	-	-	-	-	1,442,794	-	
16	PERCENT DISTRIBUTION	100.00%		0.00%	2.86%	0.00%	0.00%	77.31%	1.17%	0.00%	0.00%	0.00%	0.00%	18.66%	0.00%	
17	ALLOCATED USERS	175,730		-	5,176	-	-	56,517	4,123	-	-	-	-	109,914	-	
18	PERCENT DISTRIBUTION	100.00%		0.00%	2.95%	0.00%	0.00%	32.16%	2.35%	0.00%	0.00%	0.00%	0.00%	62.55%	0.00%	
19	OB&C ALLOCATION	100.00%		0.00%	2.95%	0.00%	0.00%	32.16%	2.35%	0.00%	0.00%	0.00%	0.00%	62.55%	0.00%	
CWC-1				CASH WORKING CAPITAL WORKSHEET												CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$12,715,681	S-9 LN 27	\$0	\$3,402,029	\$0	\$1,751,320	\$1,787,877	\$503,982	\$326,054	\$5,046	\$0	\$0	\$4,939,373
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$7,480,057	VARIOUS	\$0	\$2,604,750	\$0	\$793,670	\$1,012,641	\$234,961	\$152,870	\$2,179	\$0	\$0	\$2,678,986
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,172,206	S-11 LN 12	\$0	\$93,424	\$0	\$42,133	\$573,539	\$110,770	\$17,891	\$6,870	\$0	\$0	\$1,488,578
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,957,259	S-11 LN 44	\$0	\$561,428	\$0	\$11,549	\$427,512	\$71,526	\$5,292	\$1,654	\$0	\$0	\$878,298
5	CORPORATE OPERATIONS EXPENSE	\$9,523,824	S-12 LN 13	\$0	\$2,613,632	\$0	\$977,190	\$1,416,785	\$383,055	\$182,680	\$6,412	\$0	\$0	\$3,944,069
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	\$1	S-12 LN 17	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	(\$1,156,084)	S-12 LN 29 + 31	\$0	(\$405,406)	\$0	(\$255,906)	(\$117,366)	\$98,288	(\$35,925)	\$1,888	\$0	\$0	(\$441,657)
10	STATE INCOME TAX (ACTUAL)	\$255,225	S-12 LN 32	\$0	\$53,464	\$0	\$46,536	\$26,558	\$18,068	\$804	\$320	\$0	\$0	\$109,475
11	OTHER OPERATING TAX	\$1,285,278	S-12 LN 33	\$0	\$367,887	\$0	\$164,717	\$174,241	\$35,045	\$27,130	\$555	\$0	\$0	\$515,704
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$135,703	RECORDS	\$0	\$0	\$0	\$0	\$5,799	\$19,388	\$26,475	\$2,412	\$0	\$0	\$81,630
14	INTEREST ON CAPITAL LEASES	\$107	S-12 LN 16	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$1)	S-12 LN 18-LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$35,369,255		\$0	\$10,130,208	\$0	\$3,531,315	\$5,307,584	\$1,475,085	\$703,270	\$27,336	\$0	\$0	\$14,194,456
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,453,535		\$0	\$416,311	\$0	\$145,123	\$218,120	\$60,620	\$28,902	\$1,123	\$0	\$0	\$583,335
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	\$1,453,535		\$0	\$416,311	\$0	\$145,123	\$218,120	\$60,620	\$28,902	\$1,123	\$0	\$0	\$583,335

PYCOS

INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

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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	\$24,072,080	\$10,211,374	\$3,842,378	\$6,509,953	\$1,789	\$3,506,588
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	(\$4,709)	(\$2,165)	(\$1,079)	(\$1,080)	\$0	(\$384)
5	STATE INCOME TAX	\$401,968	\$170,860	\$64,446	\$107,201	\$29	\$59,435
6	OPERATING EXPENSES & OTHER TAXES	\$19,590,349	\$8,745,782	\$3,902,534	\$4,269,952	\$384,821	\$2,287,261
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	\$8,607,472	\$0	\$3,616,098	\$0	\$2,196,169	\$0	\$1,832,203	\$0	\$6,445	\$0	\$956,557
2		CENTRAL OFFICE SWITCHING	\$24,236,888	\$0	\$0	\$0	\$24,236,888	\$0	\$0	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$38,649,565	\$0	\$10,503,974	\$0	\$2,045,242	\$0	\$15,333,489	\$0	\$0	\$0	\$10,766,860
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$58,633,899	\$0	\$44,461,194	\$0	\$917,732	\$0	\$11,029,477	\$0	\$0	\$0	\$2,225,497
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$977,567	\$0	\$439,187	\$0	\$221,534	\$0	\$212,404	\$0	\$48	\$0	\$104,394
9		TOTAL PLANT IN SERVICE	\$131,105,392	\$0	\$59,020,453	\$0	\$29,617,567	\$0	\$28,407,573	\$0	\$6,493	\$0	\$14,053,307
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$3,971,863	\$0	\$1,622,953	\$0	\$991,559	\$0	\$928,410	\$0	\$178	\$0	\$428,763
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$734,316	\$0	\$281,232	\$0	\$99,240	\$0	\$248,168	\$0	\$36	\$0	\$105,640
14		TOTAL PROPERTY PLANT & EQUIP.	\$135,811,570	\$0	\$60,924,638	\$0	\$30,708,266	\$0	\$29,584,150	\$0	\$6,708	\$0	\$14,587,710
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$109,186,841	\$0	\$49,666,618	\$0	\$26,254,221	\$0	\$22,467,558	\$0	\$4,849	\$0	\$10,793,595
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,520	\$0	\$1,731	\$0	\$611	\$0	\$1,528	\$0	\$0	\$0	\$650
20		OPERATING DEFERRED INCOME TAX	\$3,465,244	\$0	\$1,448,246	\$0	\$838,522	\$0	\$799,986	\$0	\$112	\$0	\$378,379
21		OTHER DEFERRED CREDITS - NET	\$86,125	\$0	\$36,130	\$0	\$17,517	\$0	\$19,477	\$0	\$4	\$0	\$12,998
22		NET TELEPHONE PLANT	\$23,908,840	\$0	\$9,771,913	\$0	\$3,597,495	\$0	\$6,295,603	\$0	\$1,741	\$0	\$3,402,089
23		MATERIALS AND SUPPLIES	\$41,808	\$0	\$180,254	\$0	\$120,425	\$0	\$95,147	\$0	\$22	\$0	\$45,961
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$561,432	\$0	\$259,206	\$0	\$124,458	\$0	\$119,203	\$0	\$28	\$0	\$58,537
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$24,072,080	\$0	\$10,211,373	\$0	\$3,842,378	\$0	\$6,509,953	\$0	\$1,790	\$0	\$3,506,587
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,708,109	\$0	\$1,148,779	\$0	\$432,268	\$0	\$732,370	\$0	\$201	\$0	\$394,491
30		PLANT SPECIFIC EXPENSE	\$5,153,331	\$0	\$1,984,078	\$0	\$1,395,069	\$0	\$1,137,213	\$0	\$1,118	\$0	\$635,853
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,398,408	\$0	\$2,034,126	\$0	\$570,604	\$0	\$534,470	\$0	\$0	\$0	\$259,208
32		DEPRECIATION & AMORTIZATION	\$5,783,238	\$0	\$2,515,895	\$0	\$751,880	\$0	\$1,609,645	\$0	\$298	\$0	\$905,520
33		MARKETING EXPENSE	\$974,558	\$0	\$433,424	\$0	\$234,406	\$0	\$209,232	\$0	\$48	\$0	\$97,648
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$572,977	\$0	\$115,477	\$0	\$80,667	\$0	\$64,290	\$0	\$281,533	\$0	\$31,010
35		CORPORATE OPERATIONS EXPENSES	\$3,590,865	\$0	\$1,637,551	\$0	\$795,073	\$0	\$698,857	\$0	\$101,840	\$0	\$357,545
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$532,599	\$0	\$218,021	\$0	\$142,682	\$0	\$116,700	\$0	\$25	\$0	\$55,172
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$415,627)	\$0	(\$192,791)	\$0	(\$67,845)	\$0	(\$100,455)	\$0	(\$41)	\$0	(\$54,495)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$19,590,349	\$0	\$8,745,782	\$0	\$3,902,535	\$0	\$4,269,952	\$0	\$384,821	\$0	\$2,287,260
42		STATE INCOME TAX - NET OF ITC	\$401,969	\$0	\$170,859	\$0	\$64,446	\$0	\$107,199	\$0	\$29	\$0	\$59,435
43		SUBTOTAL OPER EXPENSE & TAX	\$19,992,318	\$0	\$8,916,641	\$0	\$3,966,981	\$0	\$4,377,151	\$0	\$384,850	\$0	\$2,346,696
44		FEDERAL INCOME TAX - NET OF ITC	\$1,460,749	\$0	\$619,740	\$0	\$233,339	\$0	\$394,935	\$0	\$109	\$0	\$212,626
45		TOTAL REVENUE REQUIREMENT	\$24,161,175	\$0	\$10,685,160	\$0	\$4,632,588	\$0	\$5,504,455	\$0	\$385,160	\$0	\$2,953,813
46		% DISTRIBUTION	100.00%	0.00%	46.96%	0.00%	19.33%	0.00%	20.22%	0.00%	1.69%	0.00%	11.80%
47		FROZEN MAG SHIFT	\$0	\$0	\$941,936	\$0	(\$1,258,470)	\$0	\$176,192	\$0	\$0	\$0	\$140,342
48		POST MAG REVENUE REQUIREMENT	\$24,161,175	\$0	\$11,627,096	\$0	\$3,374,118	\$0	\$5,680,647	\$0	\$385,160	\$0	\$3,094,155

PYCOS

A-1.1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	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	\$2,072,080	(NOTE A)	\$0	\$10,211,373	\$3,091,423	\$0	\$0	\$507,983	\$116,560	\$126,412	\$2,208,869	\$3,057,263	\$1,243,820	\$1,790	\$3,506,587
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	\$2,708,109	LN 1+LN 2	\$0	\$1,148,779	\$347,785	\$0	\$0	\$57,148	\$13,113	\$14,221	\$248,498	\$343,942	\$139,930	\$201	\$394,491
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	\$2,708,109	LN 9+LN 4	\$0	\$1,148,779	\$347,785	\$0	\$0	\$57,148	\$13,113	\$14,221	\$248,498	\$343,942	\$139,930	\$201	\$394,491
6		FEDERAL INCOME TAX	\$1,460,749	LN 30	\$0	\$619,740	\$187,780	\$0	\$0	\$30,814	\$7,077	\$7,668	\$134,020	\$185,407	\$75,508	\$109	\$212,626
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	\$1,460,749	LN 6+LN 7	\$0	\$619,740	\$187,780	\$0	\$0	\$30,814	\$7,077	\$7,668	\$134,020	\$185,407	\$75,508	\$109	\$212,626
9		STATE AND LOCAL INCOME TAX	\$401,969	LN 36	\$0	\$170,859	\$52,213	\$0	\$0	\$8,275	\$1,901	\$2,058	\$37,576	\$49,840	\$19,783	\$29	\$59,435
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	\$401,969	LN 9+LN 10	\$0	\$170,859	\$52,213	\$0	\$0	\$8,275	\$1,901	\$2,058	\$37,576	\$49,840	\$19,783	\$29	\$59,435
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	\$19,590,349	A-8:LN 20	\$0	\$8,745,782	\$3,341,347	\$0	\$739	\$367,147	\$100,392	\$92,910	\$1,463,618	\$1,968,008	\$838,286	\$384,821	\$2,287,260
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	\$24,161,175		\$0	\$10,685,160	\$3,929,125	\$0	\$739	\$463,384	\$122,482	\$116,858	\$1,883,712	\$2,547,237	\$1,073,507	\$385,160	\$2,953,813
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	\$24,161,175	LN16+LN11	\$0	\$10,685,160	\$3,929,125	\$0	\$739	\$463,384	\$122,482	\$116,858	\$1,883,712	\$2,547,237	\$1,073,507	\$385,160	\$2,953,813
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$2,708,109	LN 3	\$0	\$1,148,779	\$347,785	\$0	\$0	\$57,148	\$13,113	\$14,221	\$248,498	\$343,942	\$139,930	\$201	\$394,491
21		INTEREST AND RELATED ITEMS	\$106	A-12:14+16	\$0	\$47	\$26	\$0	\$0	\$1	\$1	\$0	\$6	\$4	\$3	\$0	\$17
22		OTHER INCOME ADJUSTMENTS	(\$4,816)	A-12:LN 21	\$0	(\$2,213)	(\$976)	\$0	\$0	(\$79)	(\$30)	(\$20)	(\$402)	(\$389)	(\$302)	(\$0)	(\$404)
23		TOTAL INCOME ADJUSTMENTS	(\$4,710)	LN21+LN22	\$0	(\$2,166)	(\$950)	\$0	\$0	(\$78)	(\$30)	(\$20)	(\$396)	(\$385)	(\$299)	(\$0)	(\$386)
24		RETURN LESS INCOME ADJ	\$2,712,819	LN20+LN23	\$0	\$1,150,945	\$348,735	\$0	\$0	\$57,226	\$13,143	\$14,241	\$248,894	\$344,327	\$140,229	\$202	\$394,877
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	\$2,712,819		\$0	\$1,150,945	\$348,735	\$0	\$0	\$57,226	\$13,143	\$14,241	\$248,894	\$344,327	\$140,229	\$202	\$394,877
27		FEDERAL TAXABLE INCOME	\$2,712,819		\$0	\$1,150,945	\$348,735	\$0	\$0	\$57,226	\$13,143	\$14,241	\$248,894	\$344,327	\$140,229	\$202	\$394,877
28	35.00%	FEDERAL INCOME TAX	\$1,460,749	LN 27+FITR	\$0	\$619,740	\$187,780	\$0	\$0	\$30,814	\$7,077	\$7,668	\$134,020	\$185,407	\$75,508	\$109	\$212,626
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	\$1,460,749	LN28+LN29	\$0	\$619,740	\$187,780	\$0	\$0	\$30,814	\$7,077	\$7,668	\$134,020	\$185,407	\$75,508	\$109	\$212,626
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	\$4,173,567		\$0	\$1,770,685	\$536,515	\$0	\$0	\$88,040	\$20,220	\$21,910	\$382,914	\$529,734	\$215,737	\$310	\$607,503
33		STATE TAXABLE INCOME	\$4,173,567		\$0	\$1,770,685	\$536,515	\$0	\$0	\$88,040	\$20,220	\$21,910	\$382,914	\$529,734	\$215,737	\$310	\$607,503
34	9.80%	STATE INCOME TAX	\$401,969	LN 33+STR	\$0	\$170,859	\$52,213	\$0	\$0	\$8,275	\$1,901	\$2,058	\$37,576	\$49,840	\$19,783	\$29	\$59,435
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	\$401,969	LN34+LN35	\$0	\$170,859	\$52,213	\$0	\$0	\$8,275	\$1,901	\$2,058	\$37,576	\$49,840	\$19,783	\$29	\$59,435
37		FEDERAL TAX AT MAXIMUM RATE	\$1,397,513		\$0	\$592,911	\$179,651	\$0	\$0	\$29,480	\$6,770	\$7,337	\$128,218	\$177,381	\$72,239	\$104	\$203,422
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$122,752)		\$0	(\$52,879)	(\$15,780)	\$0	\$0	(\$2,389)	(\$595)	(\$644)	(\$11,262)	(\$15,580)	(\$6,345)	(\$9)	(\$17,868)



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 FACILITY	B&C	WBI		
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$62,886,453	A-4, LN 42	\$0	\$10,503,974	\$23,951,658	\$0	\$0	\$1,952,627	\$0	\$377,846	\$4,820,599	\$10,512,890	\$0	\$0	\$10,766,860
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	\$58,633,899	A-5, LN 23	\$0	\$44,461,194	\$0	\$0	\$0	\$0	\$807,977	\$109,754	\$4,451,898	\$0	\$6,577,579	\$0	\$2,225,497
1d		TOTAL	\$121,520,353		\$0	\$54,965,168	\$23,951,658	\$0	\$0	\$1,952,627	\$807,977	\$487,601	\$9,272,497	\$10,512,890	\$6,577,579	\$0	\$12,992,357
1e		% DISTRIBUTION	100.00%		0.00%	45.23%	19.71%	0.00%	0.00%	1.61%	0.66%	0.40%	7.63%	8.65%	5.41%	0.00%	10.69%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$8,358,537	LN 1e	\$0	\$3,511,192	\$1,906,459	\$0	\$0	\$143,999	\$54,914	\$32,742	\$626,654	\$722,926	\$429,099	\$0	\$930,553
3		GENERAL PURPOSE COMPUTERS	\$248,935	LN 1e & DIRI	\$0	\$104,906	\$50,993	\$0	\$0	\$4,392	\$1,700	\$971	\$18,446	\$22,044	\$13,034	\$6,445	\$26,004
4		TOTAL GENERAL SUPPORT ASSETS	\$8,607,472		\$0	\$3,616,098	\$1,957,452	\$0	\$0	\$148,391	\$56,614	\$33,713	\$645,100	\$744,970	\$442,133	\$6,445	\$956,557
5		% DISTRIBUTION	100.00%		0.00%	42.01%	22.74%	0.00%	0.00%	1.72%	0.66%	0.39%	7.49%	8.65%	5.14%	0.07%	11.11%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$130,127,825		\$0	\$58,581,265	\$25,909,109	\$0	\$0	\$2,101,018	\$864,591	\$521,314	\$9,917,597	\$11,257,859	\$7,019,712	\$6,445	\$13,948,914
7		% DISTRIBUTION	100.00%		0.00%	45.02%	19.91%	0.00%	0.00%	1.61%	0.66%	0.40%	7.62%	8.65%	5.39%	0.00%	10.72%
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	\$130,127,825		\$0	\$58,581,265	\$25,909,109	\$0	\$0	\$2,101,018	\$864,591	\$521,314	\$9,917,597	\$11,257,859	\$7,019,712	\$6,445	\$13,948,914
10		% DISTRIBUTION	100.00%		0.00%	45.02%	19.91%	0.00%	0.00%	1.61%	0.66%	0.40%	7.62%	8.65%	5.39%	0.00%	10.72%
11 2680 TANGIBLE ASSETS																	
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 2690 INTANGIBLE ASSETS																	
15		INTANGIBLE ASSETS	\$977,567	LN 10	\$0	\$439,187	\$195,265	\$0	\$0	\$15,882	\$6,337	\$4,051	\$74,113	\$84,654	\$53,637	\$48	\$104,394
16 1220 MATERIALS AND SUPPLIES																	
16		MATERIALS AND SUPPLIES	\$441,808	LN 10	\$0	\$180,254	\$106,318	\$0	\$0	\$9,263	\$2,787	\$2,057	\$32,143	\$38,612	\$24,391	\$22	\$45,961
17 1402 RTB STOCK																	
17		RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 1410 OTHER NONCURRENT ASSETS																	
18		OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 1500 OTHER JURISDICTIONAL ASSETS																	
19		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																	
20		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																	
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$87,977,298		\$0	\$58,581,265	\$25,909,109	\$0	\$0	\$2,101,018	\$864,591	\$521,314	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	66.59%	29.45%	0.00%	0.00%	2.39%	0.98%	0.59%	0.00%	0.00%	0.00%	0.00%	0.00%
23 COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES																	
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$66,555,185		\$0	\$0	\$23,951,658	\$0	\$0	\$1,952,627	\$807,977	\$487,601	\$9,272,497	\$10,512,890	\$6,577,579	\$0	\$12,992,257
24		% DISTRIBUTION	100.00%		0.00%	0.00%	35.99%	0.00%	0.00%	2.93%	1.21%	0.73%	13.93%	15.80%	9.88%	0.00%	19.52%



PYCOS

A-4.2d/2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED TRANSPORT FACILITY	SPECIAL ACCESS CHANNEL		CHANNEL MILEAGE FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS	INFO	TERM		TERM	TERM			
28	2230	CENTRAL OFFICE TRANSMISSION														
29		WIDEBAND AND WBI	\$15,308,752	DIRECT	\$0	\$0	\$0	\$0	\$0	\$54,229	\$0	\$0	\$4,487,663	\$0	\$0	\$10,766,860
30		EXCHANGE TRUNK - BASIC	\$13,903	DIRECT	\$0	\$0	\$0	\$0	\$0	\$13,903	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP convt/2680)	\$53,851	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,851	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$10,836,910	LN 4-DIRECT	\$0	\$10,503,974	\$0	\$0	\$0	\$0	\$0	\$0	\$332,936	\$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	\$11,498,227	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$1,161,342	\$0	\$377,846	\$0	\$9,959,039	\$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	\$11,498,227		\$0	\$0	\$0	\$0	\$0	\$1,161,342	\$0	\$377,846	\$0	\$9,959,039	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$437,922	DIRECT	\$0	\$0	\$0	\$0	\$0	\$437,922	\$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	\$38,649,565		\$0	\$10,503,974	\$0	\$0	\$0	\$1,667,396	\$0	\$377,846	\$4,820,599	\$10,512,890	\$0	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$62,886,433		\$0	\$10,503,974	\$23,951,658	\$0	\$0	\$1,952,627	\$0	\$377,846	\$4,820,599	\$10,512,890	\$0	\$0
43		% DISTRIBUTION	100.00%		0.00%	16.70%	38.09%	0.00%	0.00%	3.11%	0.00%	0.60%	7.67%	16.72%	0.00%	0.00%
		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%
45		TANDEM SWITCHING	100%	LN 21	0.00%	0.00%	0.00%	0.00%	100.00%	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%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	99.21%	0.00%	0.00%	0.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	31.53%	0.00%	0.00%	0.00%	5.62%	0.00%	0.92%	12.30%	23.14%	0.00%	26.50%

PYCOS

A-5.1of1 INFORMATION ORIGIN/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	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%	77.28%	22.72%	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	\$44,714,071	LN 1/DIRECT	\$0	\$44,461,194	\$0	\$0	\$0	\$0	\$0	\$0	\$252,877	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$6,462,036	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$37,518	\$0	\$4,199,021	\$0	\$0	\$0	\$2,225,497
15a		EXCHANGE TRUNK - BASIC	\$4,661	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$4,661	\$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	\$6,243,927	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,243,927	\$0	\$0
17a		IX TRUNK - ACCESS	\$1,004,519	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$561,113	\$109,754	\$0	\$0	\$333,652	\$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	\$204,685	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$204,685	\$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	\$58,633,899		\$0	\$44,461,194	\$0	\$0	\$0	\$0	\$807,977	\$109,754	\$4,451,898	\$0	\$6,577,579	\$0	\$2,225,497
22		% DISTRIBUTION	100.00%		0.00%	75.83%	0.00%	0.00%	0.00%	0.00%	1.38%	0.19%	7.59%	0.00%	11.22%	0.00%	3.80%
23		TOTAL CABLE & WIRE FACILITIES	\$58,633,899		\$0	\$44,461,194	\$0	\$0	\$0	\$0	\$807,977	\$109,754	\$4,451,898	\$0	\$6,577,579	\$0	\$2,225,497
24		% DISTRIBUTION	100.00%		0.00%	75.83%	0.00%	0.00%	0.00%	0.00%	1.38%	0.19%	7.59%	0.00%	11.22%	0.00%	3.80%







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		PLANT SPECIFIC EXPENSE ALLOCATION													A-9,1of1		
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$130,127,825	VARIOUS	\$0	\$58,581,265	\$25,909,109	\$0	\$0	\$2,101,018	\$864,591	\$521,314	\$9,917,597	\$11,257,859	\$7,019,712	\$6,445	\$13,948,914
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$130,127,825		\$0	\$58,581,265	\$25,909,109	\$0	\$0	\$2,101,018	\$864,591	\$521,314	\$9,917,597	\$11,257,859	\$7,019,712	\$6,445	\$13,948,914
4		% DISTRIBUTION	100.00%		0.00%	45.02%	19.91%	0.00%	0.00%	1.61%	0.66%	0.40%	7.62%	8.65%	5.39%	0.00%	10.72%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$65,928	LN 4	\$0	\$27,659	\$16,038	\$0	\$0	\$1,507	\$510	\$294	\$4,462	\$5,129	\$3,492	\$3	\$6,834
7	6120	GENERAL SUPPORT	\$1,354,683	A-3,LN 5	\$0	\$598,143	\$282,479	\$0	\$0	\$20,516	\$8,491	\$5,367	\$103,653	\$116,946	\$72,434	\$1,115	\$145,540
8		TOTAL GENERAL SUPPORT EXP	\$1,420,611		\$0	\$625,801	\$298,517	\$0	\$0	\$22,023	\$9,001	\$5,660	\$108,115	\$122,074	\$75,926	\$1,118	\$152,374
9		% DISTRIBUTION	100.00%		0.00%	44.05%	21.01%	0.00%	0.00%	1.55%	0.63%	0.40%	7.61%	8.59%	5.34%	0.08%	10.73%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$949,520	A-4,LN 47	\$0	\$0	\$937,868	\$0	\$0	\$11,652	\$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	\$1,564,013	A-4,LN 48	\$0	\$430,287	\$0	\$0	\$0	\$73,375	\$0	\$17,257	\$196,222	\$416,737	\$0	\$0	\$430,135
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	\$2,513,534		\$0	\$430,287	\$937,868	\$0	\$0	\$85,027	\$0	\$17,257	\$196,222	\$416,737	\$0	\$0	\$430,135
16		% DISTRIBUTION	100.00%		0.00%	17.12%	37.31%	0.00%	0.00%	3.38%	0.00%	0.69%	7.81%	16.58%	0.00%	0.00%	17.11%
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	\$1,219,187	A-5,LN 22	\$0	\$927,990	\$0	\$0	\$0	\$17,610	\$2,106	\$92,633	\$0	\$125,505	\$0	\$53,343	
25		TOTAL PLANT SPECIFIC EXPENSE	\$5,153,331		\$0	\$1,984,078	\$1,236,385	\$0	\$0	\$107,050	\$26,611	\$25,023	\$396,970	\$538,811	\$201,432	\$1,118	\$635,853
26		% DISTRIBUTION	100.00%		0.00%	38.50%	23.99%	0.00%	0.00%	2.08%	0.52%	0.49%	7.70%	10.46%	3.91%	0.02%	12.34%

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PLANT NON SPECIFIC EXPENSE ALLOCATION																	
LN	A/C	DESCRIPTION	TOTAL COMPANY	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	B&C	WBI			
1		CENTRAL OFFICE EQUIPMENT	\$62,886,453	A-4LN 38	\$0	\$10,503,974	\$23,951,658	\$0	\$0	\$1,952,627	\$0	\$377,846	\$4,820,599	\$10,512,890	\$0	\$0	\$10,766,860
2		INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$58,633,899	A-5LN 21	\$0	\$44,461,194	\$0	\$0	\$0	\$807,977	\$109,754	\$4,451,898	\$0	\$6,577,579	\$0	\$0	\$2,225,497
4		TOTAL	\$121,520,353		\$0	\$54,965,168	\$23,951,658	\$0	\$0	\$1,952,627	\$807,977	\$487,601	\$9,272,497	\$10,512,890	\$0	\$0	\$12,992,357
5		% DISTRIBUTION	100.00%		0.00%	45.23%	19.71%	0.00%	0.00%	1.61%	0.66%	0.40%	7.63%	8.65%	6.41%	0.00%	10.69%
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	\$2,449,985	LN 5	\$0	\$1,085,703	\$505,009	\$0	\$0	\$39,930	\$15,134	\$10,531	\$184,603	\$214,421	\$135,446	\$0	\$259,208
8	6540	ACCESS / USF EXPENSE	\$948,423	DIRECT	\$0	\$948,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$330,431	A-3LN 5	\$0	\$152,219	\$70,192	\$0	\$0	\$5,569	\$2,445	\$1,227	\$25,065	\$27,570	\$16,502	\$282	\$38,360
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$420,798	A-4LN 47	\$0	\$0	\$413,525	\$0	\$0	\$7,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,698,550	A-4LN 48	\$0	\$717,494	\$0	\$0	\$0	\$114,617	\$0	\$29,011	\$329,390	\$751,472	\$0	\$0	\$756,567
14		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,989,311	A-5LN 22	\$0	\$1,495,227	\$0	\$0	\$0	\$27,557	\$4,288	\$149,960	\$0	\$237,046	\$0	\$0	\$75,232
17		TOTAL DEP EXP - PLANT IN SERVICE	\$5,448,089		\$0	\$2,364,940	\$483,716	\$0	\$0	\$127,459	\$30,002	\$34,525	\$504,415	\$779,043	\$253,549	\$282	\$870,159
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$5,448,089		\$0	\$2,364,940	\$483,716	\$0	\$0	\$127,459	\$30,002	\$34,525	\$504,415	\$779,043	\$253,549	\$282	\$870,159
20		% DISTRIBUTION	100.00%		0.00%	43.41%	8.88%	0.00%	0.00%	2.34%	0.55%	0.63%	9.26%	14.30%	4.65%	0.01%	15.97%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3LN 10 - I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$335,149	A-3LN 10	\$0	\$150,956	\$67,337	\$0	\$0	\$5,330	\$2,118	\$1,392	\$25,506	\$28,706	\$18,425	\$16	\$35,362
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$335,149		\$0	\$150,956	\$67,337	\$0	\$0	\$5,330	\$2,118	\$1,392	\$25,506	\$28,706	\$18,425	\$16	\$35,362
28		% DISTRIBUTION	100.00%		0.00%	45.04%	20.09%	0.00%	0.00%	1.59%	0.63%	0.42%	7.61%	8.57%	5.50%	0.00%	10.55%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$9,181,646		\$0	\$4,550,021	\$1,056,063	\$0	\$0	\$172,718	\$47,254	\$46,449	\$714,524	\$1,022,170	\$407,420	\$298	\$1,164,728
30		% DISTRIBUTION	100.00%		0.00%	49.66%	11.50%	0.00%	0.00%	1.88%	0.51%	0.51%	7.78%	11.13%	4.44%	0.00%	12.69%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/	GEN SUPPORT ASSETS	\$106,672	A-3LN 5	\$0	\$33,659	\$33,996	\$0	\$0	\$1,773	\$333	\$525	\$8,542	\$10,005	\$6,763	\$41	\$11,037
32	5240/7100/	CENTRAL OFFICE EQUIPMENT	\$126,763	A-4LN 43	\$0	\$20,436	\$25,058	\$0	\$0	\$2,369	\$0	\$925	\$9,161	\$40,270	\$0	\$0	\$28,545
33	5240/7100/	CABLE & WIRE FACILITIES	\$182,191	A-5LN 22	\$0	\$138,696	\$0	\$0	\$0	\$2,695	\$172	\$10,195	\$0	\$15,520	\$0	\$0	\$14,914
34	5240/7100/	UNDISTRIBUTED	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$415,627		\$0	\$192,791	\$59,053	\$0	\$0	\$4,143	\$3,028	\$1,622	\$27,897	\$50,275	\$22,282	\$41	\$54,495

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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 MILEAGE TERM	FACILITY	B&C	WBI
1	6610	CUSTOMER OPERATIONS EXPENSES															
		MARKETING	\$974,558	A-3,LN 10	\$0	\$433,424	\$206,689	\$0	\$0	\$17,264	\$6,085	\$4,367	\$72,889	\$80,328	\$56,015	\$48	\$97,448
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERA'	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$184	DIRECT	\$0	\$0	\$0	\$0	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$278	DIRECT	\$0	\$0	\$0	\$0	\$278	\$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	\$41,022	A-3,LN 22	\$0	\$28,383	\$10,848	\$0	\$0	\$1,096	\$450	\$245	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$17,127	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,127	\$0
11		- END USER PAYMENT & COLLECTION	\$64,516	AL-1,LN 13	\$0	\$31,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,346	\$0
12		- END USER BILLING INQUIRY	\$17,382	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,382	\$0
13		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- CONV COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$140,046		\$0	\$59,553	\$10,848	\$0	\$0	\$1,096	\$450	\$245	\$0	\$0	\$0	\$67,855	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$3,268	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,268	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$128,273	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,273	\$0
23		- END USER COMMON LINE	\$22,635	DIRECT	\$0	\$22,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$11,668	A-3,LN 24	\$0	\$0	\$39,792	\$0	\$0	\$3,138	\$1,621	\$830	\$16,288	\$16,452	\$11,686	\$0	\$21,862
25		SUBTOTAL CUSTOMER SERVICES	\$265,945		\$0	\$22,635	\$39,792	\$0	\$0	\$3,138	\$1,621	\$830	\$16,288	\$16,452	\$11,686	\$131,541	\$21,862
26		TOTAL CAT 1 AND CAT 2	\$405,891		\$0	\$82,188	\$50,640	\$0	\$0	\$4,234	\$2,071	\$1,075	\$16,288	\$16,452	\$11,686	\$199,396	\$21,862
27		% DISTRIBUTION	100.00%		0.00%	20.25%	12.48%	0.00%	0.00%	1.04%	0.51%	0.26%	4.01%	4.05%	2.88%	49.13%	5.39%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$166,624	/LN 34	\$0	\$33,289	\$19,635	\$0	\$92	\$1,419	\$546	\$492	\$7,060	\$7,707	\$5,097	\$82,137	\$9,148
29		TOTAL SERVICES EXPENSE	\$572,977		\$0	\$115,477	\$70,275	\$0	\$555	\$5,653	\$2,617	\$1,567	\$23,348	\$24,159	\$16,782	\$281,533	\$31,010
30		% DISTRIBUTION	100.00%		0.00%	20.15%	12.26%	0.00%	0.10%	0.99%	0.46%	0.27%	4.07%	4.22%	2.93%	49.14%	5.41%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,547,535		\$0	\$548,902	\$276,964	\$0	\$555	\$22,918	\$8,702	\$5,935	\$96,237	\$104,487	\$72,797	\$281,581	\$128,458
32		% DISTRIBUTION	100.00%		0.00%	35.47%	17.90%	0.00%	0.04%	1.48%	0.56%	0.38%	6.22%	6.75%	4.70%	18.20%	8.30%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$406,353		\$0	\$82,188	\$50,640	\$0	\$462	\$4,234	\$2,071	\$1,075	\$16,288	\$16,452	\$11,686	\$199,396	\$21,862
34		% DISTRIBUTION	100.00%		0.00%	20.23%	12.46%	0.00%	0.11%	1.04%	0.51%	0.26%	4.01%	4.05%	2.88%	49.07%	5.38%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTE	100.00%		0.00%	14.64%	11.61%	0.00%	0.00%	1.07%	0.62%	0.18%	4.22%	4.06%	2.90%	55.00%	5.70%

PYCOS

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
		<b>BIG THREE EXPENSES</b>															
1		PLANT SPECIFIC EXPENSE	\$5,153,331	A-9, LN 25	\$0	\$1,984,078	\$1,236,385	\$0	\$0	\$107,050	\$26,611	\$25,023	\$396,970	\$538,811	\$201,432	\$1,118	\$635,853
2		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
3		NETWORK OPERATIONS EXPENSE	\$2,449,985	A-10, LN 8	\$0	\$1,085,703	\$505,009	\$0	\$0	\$39,930	\$15,134	\$10,531	\$184,603	\$214,421	\$135,446	\$0	\$259,208
4		ACCESS CHARGE EXPENSE	\$948,423	A-10, LN 9	\$0	\$948,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,547,535	A-11, LN 31	\$0	\$548,902	\$276,964	\$0	\$555	\$22,918	\$8,702	\$5,935	\$96,237	\$104,487	\$72,797	\$281,581	\$128,458
6		TOTAL BIG THREE EXPENSES	\$10,099,274		\$0	\$4,567,105	\$2,018,358	\$0	\$555	\$169,898	\$50,447	\$41,489	\$677,811	\$857,720	\$409,674	\$282,699	\$1,023,519
7		% DISTRIBUTION	100.00%		0.00%	45.22%	19.99%	0.00%	0.01%	1.68%	0.50%	0.41%	6.71%	8.49%	4.06%	2.80%	10.13%
		<b>CORPORATE OPERATING EXPENSE</b>															
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,590,865	LN 7	\$0	\$1,637,551	\$704,625	\$0	\$184	\$58,079	\$17,635	\$14,549	\$244,801	\$306,976	\$147,079	\$101,840	\$357,545
10		TOTAL CORPORATE OPERATIONS	\$3,590,865		\$0	\$1,637,551	\$704,625	\$0	\$184	\$58,079	\$17,635	\$14,549	\$244,801	\$306,976	\$147,079	\$101,840	\$357,545
11		% DISTRIBUTION	100.00%		0.00%	45.60%	19.62%	0.00%	0.01%	1.62%	0.49%	0.41%	6.82%	8.55%	4.10%	2.84%	9.96%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>INTEREST EXPENSE</b>															
13	7500	CAPITAL LEASE	\$107	A-3, LN 10	\$0	\$47	\$26	\$0	\$0	\$1	\$1	\$0	\$6	\$4	\$3	\$0	\$17
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$107		\$0	\$47	\$26	\$0	\$0	\$1	\$1	\$0	\$6	\$4	\$3	\$0	\$18
17																	
18		<b>OTHER INCOME ADJUSTMENTS</b>															
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.	(\$4,816)	A-3, LN 10	\$0	(\$2,213)	(\$976)	\$0	\$0	(\$79)	(\$30)	(\$20)	(\$402)	(\$389)	(\$302)	(\$0)	(\$404)
21		TOTAL	(\$4,816)		\$0	(\$2,213)	(\$976)	\$0	\$0	(\$79)	(\$30)	(\$20)	(\$402)	(\$389)	(\$302)	(\$0)	(\$404)
22		<b>OPERATING TAXES</b>															
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	\$532,599	A-3, LN 10	\$0	\$218,021	\$126,363	\$0	\$0	\$10,525	\$3,217	\$2,576	\$38,983	\$45,877	\$31,840	\$25	\$55,172
26		TOTAL OPERATING TAXES	\$532,599		\$0	\$218,021	\$126,363	\$0	\$0	\$10,525	\$3,217	\$2,576	\$38,983	\$45,877	\$31,840	\$25	\$55,172

TYCOS

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TYCOS

S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$70,548,358	S-2LN 35	\$0	\$14,896,909	\$0	\$11,417,062	\$9,357,284	\$1,809,174	\$2,333,203	\$21,278	\$0	\$0	\$30,713,447
2	RATE OF RETURN	<b>11.25%</b>		<b>0.00%</b>	<b>11.25%</b>	<b>0.00%</b>	<b>11.25%</b>	<b>11.25%</b>	<b>11.25%</b>	<b>11.25%</b>	<b>0.00%</b>	<b>11.25%</b>	<b>11.25%</b>	
3	RETURN ON INVESTMENT	\$7,893,222	LN1*LN 2	\$0	\$1,675,902	\$0	\$1,284,420	\$1,009,226	\$203,532	\$262,485	\$2,394	\$0	\$0	\$3,455,263
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	\$7,893,222	LN3-LN4	\$0	\$1,675,902	\$0	\$1,284,420	\$1,009,226	\$203,532	\$262,485	\$2,394	\$0	\$0	\$3,455,263
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$4,256,827	LN 28	\$0	\$903,760	\$0	\$692,719	\$544,225	\$109,874	\$141,537	\$1,291	\$0	\$0	\$1,863,421
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	\$4,256,827	LN 6-LN 7	\$0	\$903,760	\$0	\$692,719	\$544,225	\$109,874	\$141,537	\$1,291	\$0	\$0	\$1,863,421
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$1,136,884	LN 33	\$0	\$240,499	\$0	\$182,007	\$152,437	\$24,582	\$42,325	\$273	\$0	\$0	\$494,761
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	\$1,136,884	LN 9-LN 10	\$0	\$240,499	\$0	\$182,007	\$152,437	\$24,582	\$42,325	\$273	\$0	\$0	\$494,761
13	OPERATING EXPENSE AND TAX	\$51,488,506	S-8,LN 20	\$0	\$13,355,386	\$0	\$6,732,775	\$7,253,955	\$1,852,028	\$1,153,176	\$29,977	\$0	\$0	\$21,111,208
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	\$64,775,439	5+8+11thru15	\$0	\$16,175,547	\$0	\$8,891,921	\$8,959,844	\$2,190,016	\$1,599,524	\$33,935	\$0	\$0	\$26,924,652
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$247,072	LN 16*LN 17	\$0	\$0	\$0	\$0	\$88,168	\$3,889	\$21,406	\$57	\$0	\$0	\$133,552
19	TOTAL REVENUE REQUIREMENT	\$65,022,511		\$0	\$16,175,547	\$0	\$8,891,921	\$9,048,012	\$2,193,905	\$1,620,930	\$33,992	\$0	\$0	\$27,058,204

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	\$7,893,222	LN 3	\$0	\$1,675,902	\$0	\$1,284,420	\$1,009,226	\$203,532	\$262,485	\$2,394	\$0	\$0	\$3,455,263
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$107	S-12,LN 16+18	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	(\$12,421)	S-12,LN 25+26	\$0	(\$2,508)	\$0	(\$2,166)	(\$1,477)	(\$520)	(\$370)	(\$4)	\$0	\$0	(\$5,376)
23	TOTAL INCOME ADJUSTMENTS	(\$12,314)	LN 21+22	\$0	(\$2,508)	\$0	(\$2,059)	(\$1,477)	(\$520)	(\$370)	(\$4)	\$0	\$0	(\$5,376)
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$7,905,536		\$0	\$1,678,411	\$0	\$1,286,479	\$1,010,703	\$204,052	\$262,855	\$2,398	\$0	\$0	\$3,460,638
26	FEDERAL INCOME TAX @ 35.00%	\$4,256,827	LN 25*FIT	\$0	\$903,760	\$0	\$692,719	\$544,225	\$109,874	\$141,537	\$1,291	\$0	\$0	\$1,863,421
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	\$4,256,827	LN26-LN27	\$0	\$903,760	\$0	\$692,719	\$544,225	\$109,874	\$141,537	\$1,291	\$0	\$0	\$1,863,421
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$11,397,171	LN25+LN28-S-12,	\$0	\$2,437,799	\$0	\$1,820,503	\$1,491,112	\$265,246	\$394,561	\$3,686	\$0	\$0	\$4,984,265
31	STATE INCOME TAX @ 7.90%	\$1,136,884	LN 30*SIT	\$0	\$240,499	\$0	\$182,007	\$152,437	\$24,582	\$42,325	\$273	\$0	\$0	\$494,761
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	\$1,136,884		\$0	\$240,499	\$0	\$182,007	\$152,437	\$24,582	\$42,325	\$273	\$0	\$0	\$494,761

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				INTRASTATE MESSAGE TOLL				TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$21,425,973	S-3LN 10	\$0	\$5,339,447	\$0	\$2,801,225	\$3,143,976	\$743,020	\$547,776	\$10,081	\$0	\$0	\$8,840,447	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$37,367,511	S-4LN 52	\$0	\$22,050,919	\$0	\$0	\$5,328,222	\$3,140,589	\$0	\$0	\$0	\$0	\$6,847,781	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$96,552,218	S-4LN 78	\$0	\$14,460,130	\$0	\$31,135,371	\$10,029,322	\$2,520,704	\$5,100,255	\$57,582	\$0	\$0	\$33,248,854	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$217,853,812	S-5LN 42	\$0	\$49,631,705	\$0	\$12,663,235	\$33,577,951	\$8,733,131	\$3,051,246	\$86,847	\$0	\$0	\$110,109,699	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$2,247,167	S-3LN 36	\$0	\$551,244	\$0	\$276,099	\$313,386	\$93,278	\$51,474	\$1,079	\$0	\$0	\$960,607	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$375,446,680		\$0	\$92,033,445	\$0	\$46,875,930	\$52,392,857	\$15,230,722	\$8,750,751	\$155,588	\$0	\$0	\$160,007,388	\$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-6LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$6,098,207	S-6LN 15	\$0	\$1,502,920	\$0	\$806,534	\$859,512	\$210,383	\$145,218	\$1,668	\$0	\$0	\$2,571,971	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$1,797,278	S-6LN 27	\$0	\$372,245	\$0	\$379,853	\$236,234	\$94,177	\$12,917	\$426	\$0	\$0	\$701,426	\$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			\$383,342,165		\$0	\$93,908,611	\$0	\$48,062,317	\$53,488,603	\$15,535,282	\$8,908,886	\$157,682	\$0	\$0	\$163,280,784	\$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		\$305,897,252	S-7LN 18	\$0	\$77,261,347	\$0	\$35,494,189	\$43,230,367	\$13,650,144	\$6,362,030	\$135,663	\$0	\$0	\$129,763,510	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$11,063	S-7LN 25	\$0	\$2,291	\$0	\$2,338	\$1,454	\$580	\$80	\$3	\$0	\$0	\$4,318	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$10,131,692	S-7LN 32	\$0	\$2,551,134	\$0	\$1,399,967	\$1,386,516	\$163,049	\$269,585	\$2,335	\$0	\$0	\$4,359,105	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$196,196	S-7LN 38	\$0	\$46,611	\$0	\$25,474	\$39,771	\$8,606	\$4,939	\$315	\$0	\$0	\$70,480	\$0
26	NET TELEPHONE PLANT			\$67,105,962		\$0	\$14,047,227	\$0	\$11,140,348	\$8,830,495	\$1,712,902	\$2,272,252	\$19,367	\$0	\$0	\$29,083,371	\$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		\$2,048,068	S-6LN 31	\$0	\$466,637	\$0	\$125,393	\$318,671	\$38,759	\$31,908	\$816	\$0	\$0	\$1,066,183	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,394,328		\$0	\$383,346	\$0	\$151,321	\$208,119	\$57,512	\$29,043	\$1,095	\$0	\$0	\$563,893	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$70,548,358		\$0	\$14,896,909	\$0	\$11,417,062	\$9,357,284	\$1,809,174	\$2,333,203	\$21,278	\$0	\$0	\$30,713,447	\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$19,697,790		\$0	\$5,128,362	\$0	\$2,166,310	\$3,036,694	\$735,504	\$405,752	\$14,116	\$0	\$0	\$8,211,051	\$0
3	% DISTRIBUTION			99.99%		0.00%	25.11%	0.00%	12.18%	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			\$351,773,541		\$0	\$86,142,754	\$0	\$43,798,605	\$48,935,495	\$14,394,424	\$8,151,501	\$144,428	\$0	\$0	\$150,206,334	\$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																	
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)			\$20,888,607	LN 6+DIRECT	\$0	\$5,204,708	\$0	\$2,730,655	\$3,075,786	\$720,602	\$537,221	\$9,732	\$0	\$0	\$8,609,903	\$0
9	GENERAL PURPOSE COMPUTERS			\$537,365	LN 6+DIRECT	\$0	\$134,739	\$0	\$70,570	\$68,190	\$22,419	\$10,555	\$349	\$0	\$0	\$230,543	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$21,425,973		\$0	\$5,339,447	\$0	\$2,801,225	\$3,143,976	\$743,020	\$547,776	\$10,081	\$0	\$0	\$8,840,447	\$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			\$373,199,514		\$0	\$91,482,201	\$0	\$46,599,831	\$52,079,471	\$15,137,444	\$8,699,277	\$154,509	\$0	\$0	\$159,046,781	\$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			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			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			\$373,199,514		\$0	\$91,482,201	\$0	\$46,599,831	\$52,079,471	\$15,137,444	\$8,699,277	\$154,509	\$0	\$0	\$159,046,781	\$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																	
34	ALLOCATED		2680	\$2,247,167	LN 33	\$0	\$551,244	\$0	\$276,099	\$313,386	\$93,278	\$51,474	\$1,079	\$0	\$0	\$960,607	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,247,167		\$0	\$551,244	\$0	\$276,099	\$313,386	\$93,278	\$51,474	\$1,079	\$0	\$0	\$960,607	\$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%



TYCOS

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$588,222	LN 11+DIRECT	\$0	\$276,818	\$0	\$0	\$240,312	\$0	\$0	\$0	\$0	\$0	\$71,091	\$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			\$588,222		\$0	\$276,818	\$0	\$0	\$240,312	\$0	\$0	\$0	\$0	\$0	\$71,091	\$0
47	% DISTRIBUTION			\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$36,779,289	LN 13	\$0	\$21,774,100	\$0	\$0	\$5,087,910	\$3,140,589	\$0	\$0	\$0	\$0	\$6,776,690	\$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			\$36,779,289		\$0	\$21,774,100	\$0	\$0	\$5,087,910	\$3,140,589	\$0	\$0	\$0	\$0	\$6,776,690	\$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			\$37,367,511		\$0	\$22,050,919	\$0	\$0	\$5,328,222	\$3,140,589	\$0	\$0	\$0	\$0	\$6,847,781	\$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	\$11,065,042	AL-1,LN12	\$0	\$67,422	\$0	\$4,890,583	\$65,016	\$6,949	\$1,398,177	\$0	\$0	\$0	\$4,636,894	\$0
56	EXCH TRUNK - EAS		4.121	\$732,517	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732,517	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$12,750,856	DIRECT	\$0	\$0	\$0	\$12,750,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$62,196	LN 14+DIRECT	\$0	\$22,322	\$0	\$0	\$19,183	\$0	\$0	\$0	\$0	\$0	\$20,691	\$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	\$49,680,011	AL-1,LN 2	\$0	\$12,307,155	\$0	\$77,358	\$8,603,138	\$2,269,853	\$269,432	\$22,505	\$0	\$0	\$26,130,569	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$2,146,457	DIRECT	\$0	\$0	\$0	\$313,569	\$0	\$0	\$1,314,283	\$8,228	\$0	\$0	\$510,376	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$76,437,077		\$0	\$12,396,899	\$0	\$18,032,366	\$8,687,337	\$2,276,802	\$2,981,892	\$30,734	\$0	\$0	\$32,031,047	\$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%	40.85%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$622,136	DIRECT	\$0	\$0	\$0	\$622,136	\$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	\$14,489,094	AL-1,LN14	\$0	\$0	\$0	\$12,436,364	\$0	\$0	\$2,052,729	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$3,018,015	AL-1,LN6	\$0	\$1,544,438	\$0	\$44,504	\$827,875	\$218,031	\$65,634	\$26,848	\$0	\$0	\$290,684	\$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			\$17,507,108		\$0	\$1,544,438	\$0	\$12,480,868	\$827,875	\$218,031	\$2,118,363	\$26,848	\$0	\$0	\$290,684	\$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	\$1,985,897	LN 15+DIRECT	\$0	\$518,793	\$0	\$0	\$514,110	\$25,871	\$0	\$0	\$0	\$0	\$927,123	\$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			\$1,985,897		\$0	\$518,793	\$0	\$0	\$514,110	\$25,871	\$0	\$0	\$0	\$0	\$927,123	\$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			\$96,552,218		\$0	\$14,460,130	\$0	\$31,135,371	\$10,029,322	\$2,520,704	\$5,100,255	\$57,582	\$0	\$0	\$33,248,854	\$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			\$133,919,729		\$0	\$36,511,049	\$0	\$31,135,371	\$15,357,544	\$5,661,293	\$5,100,255	\$57,582	\$0	\$0	\$40,096,635	\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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%	0.00%	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%	0.00%	0.00%	2.74%	0.00%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			120.00%	AL-1, LN 8	0.00%	37.19%	0.00%	7.66%	32.53%	9.66%	0.17%	0.00%	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	\$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	\$196,642,313	LN 3	\$0	\$48,713,355	\$0	\$287,949	\$33,038,822	\$8,529,061	\$1,124,545	\$73,404	\$0	\$0	\$104,875,176	\$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	\$196,642,313		\$0	\$48,713,355	\$0	\$287,949	\$33,038,822	\$8,529,061	\$1,124,545	\$73,404	\$0	\$0	\$104,875,176	\$0
22	EXCHANGE WIDEBAND - JOINT			\$7,889,621	LN 4	\$0	\$39,988	\$0	\$3,733,773	\$33,222	\$5,813	\$718,740	\$0	\$0	\$0	\$3,358,084	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,212,253	DIRECT	\$0	\$0	\$0	\$2,212,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$10,101,874		\$0	\$39,988	\$0	\$5,946,026	\$33,222	\$5,813	\$718,740	\$0	\$0	\$0	\$3,358,084	\$0
25a	EXCHANGE TRUNK - JOINT			\$14,164	LN 7	\$0	\$5,085	\$0	\$4,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,681
25b	EXCHANGE TRUNK - DIRECT			\$1,013,357	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,013,357	\$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	\$1,027,521		\$0	\$5,085	\$0	\$4,397	\$0	\$0	\$0	\$0	\$0	\$0	\$1,018,038	\$0
28	INTEREXCHANGE WIDEBAND			\$7,284,040	LN 5	\$0	\$0	\$0	\$6,109,737	\$0	\$0	\$1,174,303	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$7,284,040		\$0	\$0	\$0	\$6,109,737	\$0	\$0	\$1,174,303	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,817,281	LN 6	\$0	\$672,345	\$0	\$319,522	\$301,365	\$175,623	\$33,658	\$13,443	\$0	\$0	\$301,325	\$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	\$1,817,281		\$0	\$672,345	\$0	\$319,522	\$301,365	\$175,623	\$33,658	\$13,443	\$0	\$0	\$301,325	\$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			\$980,784	LN 8	\$0	\$200,932	\$0	\$0	\$200,144	\$22,634	\$0	\$0	\$0	\$0	\$557,074	\$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	\$980,784		\$0	\$200,932	\$0	\$0	\$200,144	\$22,634	\$0	\$0	\$0	\$0	\$557,074	\$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			\$217,853,812		\$0	\$49,631,705	\$0	\$12,663,235	\$33,577,951	\$8,733,111	\$3,051,246	\$86,847	\$0	\$0	\$110,109,699	\$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%



TYCOS

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		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			\$16,853,143	LN 1+DIRECT	\$0	\$4,187,468	\$0	\$2,204,781	\$2,465,067	\$541,092	\$448,276	\$6,073	\$0	\$0	\$7,000,384	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$34,638,824	S-4,LN5+DIR	\$0	\$20,442,066	\$0	\$0	\$4,924,842	\$2,897,516	\$0	\$0	\$0	\$0	\$6,374,400	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN4+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$68,194,451	S-4,LN7+DIR	\$0	\$10,166,385	\$0	\$22,579,917	\$7,063,840	\$1,883,691	\$3,418,761	\$47,755	\$0	\$0	\$23,034,102	\$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			\$186,210,835	LN 4+DIRECT	\$0	\$42,465,428	\$0	\$10,709,491	\$28,776,618	\$8,327,846	\$2,494,993	\$81,835	\$0	\$0	\$93,354,625	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$305,897,252		\$0	\$77,261,347	\$0	\$35,494,189	\$43,230,367	\$13,650,144	\$6,362,030	\$135,663	\$0	\$0	\$129,763,510	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3,LN3+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$11,063	LN 10+DIRECT	\$0	\$2,291	\$0	\$2,338	\$1,454	\$580	\$80	\$3	\$0	\$0	\$4,318	\$0
26	TOTAL ACCUM AMORTIZATION			\$11,063		\$0	\$2,291	\$0	\$2,338	\$1,454	\$580	\$80	\$3	\$0	\$0	\$4,318	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$419,437	LN 1+DIRECT	\$0	\$106,835	\$0	\$61,672	\$61,957	\$5,099	\$12,683	\$121	\$0	\$0	\$171,069	\$0
28	CENTRAL OFFICE EQUIP			\$3,586,640	LN 2+DIRECT	\$0	\$1,043,953	\$0	\$920,992	\$374,630	\$64,987	\$156,660	\$1,038	\$0	\$0	\$1,024,380	\$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			\$5,669,282	LN 4+DIRECT	\$0	\$1,286,121	\$0	\$354,820	\$886,204	\$85,634	\$87,746	\$1,069	\$0	\$0	\$2,967,687	\$0
31	UNDISTRIBUTED			\$456,334	LN 5+DIRECT	\$0	\$114,225	\$0	\$62,483	\$63,725	\$7,329	\$12,496	\$106	\$0	\$0	\$195,970	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$10,131,692		\$0	\$2,551,134	\$0	\$1,399,967	\$1,386,516	\$163,049	\$269,585	\$2,335	\$0	\$0	\$4,359,105	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$196,196	S-2,LN 10	\$0	\$0	\$0	\$25,474	\$39,771	\$8,606	\$4,939	\$315	\$0	\$0	\$70,480	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$196,196		\$0	\$46,611	\$0	\$25,474	\$39,771	\$8,606	\$4,939	\$315	\$0	\$0	\$70,480	\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		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		\$160,837	LN 1+DIRECT	\$0	\$41,579	\$0	\$19,562	\$23,466	\$5,222	\$4,707	\$111	\$0	\$0	\$66,190	\$0
8	GENERAL SUPPORT	6120		\$3,408,147	LN 1+DIRECT	\$0	\$832,146	\$0	\$431,497	\$494,419	\$132,346	\$81,864	\$1,146	\$0	\$0	\$1,434,729	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,568,984		\$0	\$873,725	\$0	\$451,058	\$517,886	\$137,568	\$86,571	\$1,257	\$0	\$0	\$1,500,919	\$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		\$1,663,780	LN 2+DIRECT	\$0	\$474,121	\$0	\$411,974	\$187,225	\$53,634	\$63,956	\$779	\$0	\$0	\$472,092	\$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		\$2,942,209	LN 2+DIRECT	\$0	\$795,695	\$0	\$692,877	\$333,636	\$130,717	\$102,921	\$1,431	\$0	\$0	\$884,931	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,605,989		\$0	\$1,269,816	\$0	\$1,104,851	\$520,861	\$184,351	\$166,877	\$2,211	\$0	\$0	\$1,357,023	\$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		\$4,031,416	LN 6	\$0	\$916,800	\$0	\$231,326	\$684,066	\$154,542	\$67,374	\$1,566	\$0	\$0	\$1,975,742	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,031,416		\$0	\$916,800	\$0	\$231,326	\$684,066	\$154,542	\$67,374	\$1,566	\$0	\$0	\$1,975,742	\$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			\$12,206,389		\$0	\$3,060,340	\$0	\$1,787,235	\$1,722,813	\$476,461	\$320,822	\$5,034	\$0	\$0	\$4,833,684	\$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			\$8,637,405		\$0	\$2,186,615	\$0	\$1,336,177	\$1,204,927	\$338,893	\$234,251	\$3,776	\$0	\$0	\$3,332,765	\$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		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		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		\$6,153,277	LN 7+DIRECT	\$0	\$1,510,075	\$0	\$778,790	\$874,835	\$222,326	\$149,325	\$2,185	\$0	\$0	\$2,615,740	\$0
14	ACCESS / USF EXPENSE	6540		\$1,050,264	DIRECT	\$0	\$948,423	\$0	\$0	\$101,841	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$2,051,816	S-3,LN 11	\$0	\$502,691	\$0	\$276,248	\$306,739	\$79,781	\$48,524	\$1,194	\$0	\$0	\$836,639	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$879,886	S-4,LN 53	\$0	\$534,178	\$0	\$123,476	\$57,853	\$0	\$0	\$0	\$0	\$0	\$164,378	\$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			\$6,890,093	S-4,LN 79	\$0	\$1,023,824	\$0	\$2,309,959	\$699,307	\$173,439	\$329,607	\$4,329	\$0	\$0	\$2,349,629	\$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			\$7,254,493	S-5,LN 43	\$0	\$1,652,014	\$0	\$436,553	\$1,058,544	\$256,207	\$83,641	\$2,127	\$0	\$0	\$3,765,407	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$17,076,288		\$0	\$3,712,708	\$0	\$3,022,760	\$2,188,065	\$567,281	\$461,772	\$7,649	\$0	\$0	\$7,116,054	\$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			\$17,076,288		\$0	\$3,712,708	\$0	\$3,022,760	\$2,188,065	\$567,281	\$461,772	\$7,649	\$0	\$0	\$7,116,054	\$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		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$846,854	LN 5+DIRECT	\$0	\$207,270	\$0	\$105,444	\$119,241	\$33,151	\$19,668	\$319	\$0	\$0	\$361,760	\$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			\$846,854		\$0	\$207,270	\$0	\$105,444	\$119,241	\$33,151	\$19,668	\$319	\$0	\$0	\$361,760	\$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		\$227,774	S-3,LN 11+DIR	\$0	\$59,120	\$0	\$38,376	\$31,460	\$106	\$3,663	\$0	\$0	\$0	\$95,048	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$240,000	S-4,LN 81+DIR	\$0	\$45,784	\$0	\$87,135	\$30,715	\$13,074	\$2,852	\$95	\$0	\$0	\$60,343	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$639,661	S-5,LN 43+DIR	\$0	\$142,946	\$0	\$35,578	\$177,924	\$3,998	\$20,435	\$42	\$0	\$0	\$258,739	\$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			\$1,107,435		\$0	\$247,850	\$0	\$161,089	\$240,100	\$17,178	\$26,950	\$137	\$0	\$0	\$414,131	\$0

TYCOS

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	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%	6.39%	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		\$3,035,721	INPUT	\$0	\$892,367	\$0	\$40,322	\$548,966	\$106,010	\$17,124	\$6,575	\$0	\$0	\$1,424,357	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$6,887	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$6,527	\$0	\$0	\$0	\$0	\$0	\$360	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$22,715	DIRECT	\$0	\$176	\$0	\$0	\$14,384	\$5,491	\$0	\$0	\$0	\$0	\$2,664	\$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			\$1,281	LN 3	\$0	\$266	\$0	\$0	\$111	\$63	\$0	\$0	\$0	\$0	\$841	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$1,281		\$0	\$266	\$0	\$0	\$111	\$63	\$0	\$0	\$0	\$0	\$841	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$39,202	DIRECT	\$0	\$39,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$263,861	LN 7	\$0	\$15,590	\$0	\$776	\$48,976	\$65	\$665	\$0	\$0	\$0	\$197,790	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$186,810	LN 4	\$0	\$61,646	\$0	\$0	\$28,510	\$6,311	\$0	\$0	\$0	\$0	\$90,342	\$0
27	- END USER BILLING INQUIRY		1.3	\$253,527	LN 8	\$0	\$16,151	\$0	\$458	\$8,610	\$0	\$336	\$0	\$0	\$0	\$227,972	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$743,399		\$0	\$132,588	\$0	\$1,234	\$86,096	\$6,376	\$1,001	\$0	\$0	\$0	\$516,104	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$61,513	AL-1, LN16	\$0	\$3,123	\$0	\$0	\$27,575	\$2,412	\$0	\$0	\$0	\$0	\$28,403	\$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	\$410,952	AL-1, LN18, LN19	\$0	\$122,564	\$0	\$0	\$129,336	\$14,858	\$0	\$0	\$0	\$0	\$144,194	\$0
38	- END USER COMMON LINE		2.3	\$21,630	DIRECT	\$0	\$21,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$213,400	LN 11	\$0	\$98,902	\$0	\$7,798	\$74,200	\$27,895	\$3,334	\$1,271	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$707,495		\$0	\$246,219	\$0	\$7,798	\$231,111	\$45,166	\$3,334	\$1,271	\$0	\$0	\$172,597	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,450,894	LN 32+LN 40	\$0	\$378,808	\$0	\$9,032	\$317,206	\$51,542	\$4,335	\$1,271	\$0	\$0	\$688,701	\$0
42	% DISTRIBUTION			\$9		\$0	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$4	\$0
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$389,610	LN 42+DIRECT	\$0	\$160,055	\$0	\$1,990	\$69,737	\$11,179	\$717	\$308	\$0	\$0	\$145,623	\$0
44	TOTAL SERVICES EXPENSE			\$1,871,387		\$0	\$539,305	\$0	\$11,022	\$407,965	\$68,275	\$5,052	\$1,579	\$0	\$0	\$838,189	\$0
45	% DISTRIBUTION			100.00%		0.00%	30.36%	0.00%	0.59%	20.68%	6.86%	0.63%	0.10%	0.00%	0.00%	40.41%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,907,108	LN 12+LN 44	\$0	\$1,431,672	\$0	\$51,344	\$956,932	\$174,285	\$22,176	\$8,155	\$0	\$0	\$2,262,546	\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			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		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DIRECT ASSIGNED				LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER																
10	GENERAL & ADMINISTRATIVE		6720		DIRECT	\$58,843	\$58,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	DIRECT ASSIGNED				LN 1	\$9,060,976	\$2,344,028	\$0	\$985,038	\$1,359,284	\$362,264	\$178,823	\$6,215	\$0	\$0	\$3,825,322	\$0
12	OTHER					\$9,119,818	\$2,402,871	\$0	\$985,038	\$1,359,284	\$362,264	\$178,823	\$6,215	\$0	\$0	\$3,825,322	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE					\$9,119,818	\$2,402,871	\$0	\$985,038	\$1,359,284	\$362,264	\$178,823	\$6,215	\$0	\$0	\$3,825,322	\$0
14	% DISTRIBUTION					100.00%	25.69%	0.00%	11.87%	14.32%	5.33%	0.97%	0.06%	0.00%	0.00%	41.76%	0.00%
15	EQUAL ACCESS EXPENSE				LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES		7500		LN 4+DIRECT	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS				LN 2	\$1	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%		LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%			\$108	\$0	\$0	\$107	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$59,226,146	RECORDS	\$0	\$14,988,161	\$0	\$8,000,171	\$8,241,048	\$2,049,090	\$1,412,394	\$32,248	\$0	\$0	\$24,503,032	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$51,709,103	VARIOUS	\$0	\$13,355,386	\$0	\$6,732,775	\$7,333,596	\$1,855,665	\$1,171,583	\$30,031	\$0	\$0	\$21,230,067	\$0
23	: INTEREST - CAPITAL LEASE			\$107	LN 16	\$0	\$0	\$0	\$107	\$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.			(\$12,421)	LN 6+DIRECT	\$0	(\$2,508)	\$0	(\$2,166)	(\$1,477)	(\$520)	(\$370)	(\$4)	\$0	\$0	(\$5,376)	\$0
27	NET TAXABLE INCOME			\$7,529,356		\$0	\$1,635,284	\$0	\$1,269,455	\$908,929	\$193,945	\$241,181	\$2,221	\$0	\$0	\$3,278,341	\$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		LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION		7210		LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX		7220		LN 28	(\$1,121,633)	(\$406,075)	\$0	(\$131,787)	(\$152,657)	\$94,839	(\$18,137)	\$1,880	\$0	\$0	(\$509,696)	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230		LN 28	\$247,619	\$50,869	\$0	\$48,152	\$24,560	\$17,285	\$819	\$318	\$0	\$0	\$105,615	\$0
33	OPERATING TAXES - OTHER		7240		LN 2+DIRECT	\$1,235,942	\$329,876	\$0	\$163,254	\$171,043	\$33,438	\$27,540	\$557	\$0	\$0	\$510,233	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250		LN 28	\$2,917,600	\$801,746	\$0	\$467,895	\$412,905	(\$15,371)	\$121,732	(\$1,187)	\$0	\$0	\$1,129,881	\$0
35	TOTAL OPERATING TAXES			\$3,279,528		\$0	\$776,416	\$0	\$547,514	\$455,852	\$130,190	\$131,954	\$1,568	\$0	\$0	\$1,236,034	\$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	53,321	SPF	-	13,210	-	73	9,375	2,201	305	18	-	-	28,138	-
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	53,321	SPF	-	13,210	-	73	9,375	2,201	305	18	-	-	28,138	-
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	7,527	TOLL MOU	-	3,579	-	53	2,321	453	19	-	-	-	915	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	36.50%	0.00%	0.73%	35.75%	10.84%	2.06%	0.01%	0.00%	0.00%	14.10%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	158,100	CMM	-	45,716	-	55,090	31,136	8,689	4,178	376	-	-	12,915	-
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	2,426	WB CKTS	-	16	-	1,442	13	2	174	-	-	-	780	-
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)	2,738	WB CKTS	-	16	-	1,307	13	2	236	-	-	-	1,163	-
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)	1,544	WB CKTS Less	-	-	-	1,307	-	-	236	-	-	-	-	-
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)	7,733,526	DIRECT	-	220,863	-	-	5,979,008	90,861	-	-	-	-	1,442,794	-
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	175,730		-	5,176	-	-	56,517	4,123	-	-	-	-	109,914	-
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%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$12,206,389	S-9, LN 27	\$0	\$3,060,340	\$0	\$1,787,235	\$1,722,813	\$476,461	\$320,822	\$5,034	\$0	\$0	\$4,833,684
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$7,203,541	VARIOUS	\$0	\$2,458,498	\$0	\$778,790	\$976,676	\$222,326	\$149,325	\$2,185	\$0	\$0	\$2,615,740
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,035,721	S-11, LN 12	\$0	\$892,367	\$0	\$40,322	\$548,966	\$106,010	\$17,124	\$6,575	\$0	\$0	\$1,424,357
4	CUSTOMER OPERATIONS EXP - SERVICING	\$1,871,387	S-11, LN 44	\$0	\$539,305	\$0	\$11,022	\$407,965	\$68,275	\$5,052	\$1,579	\$0	\$0	\$838,189
5	CORPORATE OPERATIONS EXPENSE	\$9,119,818	S-12, LN 13	\$0	\$2,402,871	\$0	\$985,038	\$1,359,284	\$362,264	\$178,823	\$6,215	\$0	\$0	\$3,825,322
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	\$1	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	(\$1,121,633)	S-12, LN 29 + 31	\$0	(\$406,075)	\$0	(\$131,787)	(\$152,657)	\$94,839	(\$18,137)	\$1,880	\$0	\$0	(\$509,696)
10	STATE INCOME TAX (ACTUAL)	\$247,619	S-12, LN 32	\$0	\$50,869	\$0	\$48,152	\$24,560	\$17,285	\$819	\$318	\$0	\$0	\$105,615
11	OTHER OPERATING TAX	\$1,235,942	S-12, LN 33	\$0	\$329,876	\$0	\$163,254	\$171,043	\$33,438	\$27,540	\$557	\$0	\$0	\$510,233
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$129,658	RECORDS	\$0	\$0	\$0	\$0	\$5,551	\$18,557	\$25,336	\$2,308	\$0	\$0	\$77,906
14	INTEREST ON CAPITAL LEASES	\$107	S-12, LN 16	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$1)	S-12, LN 18-LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$33,928,549		\$0	\$9,328,052	\$0	\$3,682,133	\$5,064,204	\$1,399,454	\$706,704	\$26,652	\$0	\$0	\$13,721,350
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,394,328		\$0	\$383,346	\$0	\$151,321	\$208,119	\$57,512	\$29,043	\$1,095	\$0	\$0	\$563,893
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	\$1,394,328		\$0	\$383,346	\$0	\$151,321	\$208,119	\$57,512	\$29,043	\$1,095	\$0	\$0	\$563,893

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	\$26,313,972	\$11,974,073	\$2,819,674	\$7,584,171	\$1,300	\$3,934,754
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	(\$4,568)	(\$2,201)	(\$897)	(\$1,050)	\$0	(\$420)
5	STATE INCOME TAX	\$422,506	\$194,310	\$44,639	\$117,984	\$19	\$65,553
6	OPERATING EXPENSES & OTHER TAXES	\$20,088,161	\$9,084,305	\$3,605,867	\$4,463,123	\$369,095	\$2,565,771
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	\$8,140,672	\$0	\$3,640,175	\$0	\$1,695,695	\$0	\$1,023,689
2		CENTRAL OFFICE SWITCHING	\$22,050,919	\$0	\$0	\$0	\$22,050,919	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$45,595,501	\$0	\$12,307,155	\$0	\$2,152,975	\$0	\$12,750,856
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$62,294,939	\$0	\$48,713,355	\$0	\$918,349	\$0	\$2,212,253
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$827,343	\$0	\$391,148	\$0	\$160,074	\$0	\$94,953
9		TOTAL PLANT IN SERVICE	\$138,909,375	\$0	\$65,051,835	\$0	\$26,978,012	\$0	\$16,081,751
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,309,454	\$0	\$1,036,843	\$0	\$466,021	\$0	\$85
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$752,098	\$0	\$281,531	\$0	\$90,702	\$0	\$106,844
14		TOTAL PROPERTY PLANT & EQUIP.	\$141,970,927	\$0	\$66,370,208	\$0	\$27,534,735	\$0	\$16,454,024
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$112,755,537	\$0	\$53,142,054	\$0	\$24,116,539	\$0	\$12,169,858
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,629	\$0	\$1,733	\$0	\$558	\$0	\$658
20		OPERATING DEFERRED INCOME TAX	\$3,951,101	\$0	\$1,731,469	\$0	\$819,601	\$0	\$467,260
21		OTHER DEFERRED CREDITS - NET	\$7,2085	\$0	\$301,116	\$0	\$13,858	\$0	\$111,118
22		NET TELEPHONE PLANT	\$25,187,575	\$0	\$11,464,836	\$0	\$2,584,179	\$0	\$3,805,130
23		MATERIALS AND SUPPLIES	\$591,730	\$0	\$253,860	\$0	\$132,211	\$0	\$69,010
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	\$534,667	\$0	\$255,377	\$0	\$103,284	\$0	\$60,414
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$26,313,972	\$0	\$11,974,073	\$0	\$2,819,674	\$0	\$3,934,754
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,960,322	\$0	\$1,347,083	\$0	\$317,213	\$0	\$442,660
30		PLANT SPECIFIC EXPENSE	\$4,847,575	\$0	\$1,916,861	\$0	\$1,240,319	\$0	\$890
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,237,288	\$0	\$2,010,309	\$0	\$448,189	\$0	\$267,757
32		DEPRECIATION & AMORTIZATION	\$7,048,181	\$0	\$2,991,630	\$0	\$927,984	\$0	\$1,164,591
33		MARKETING EXPENSE	\$932,689	\$0	\$456,763	\$0	\$187,406	\$0	\$104,415
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$550,327	\$0	\$112,465	\$0	\$70,580	\$0	\$33,202
35		CORPORATE OPERATIONS EXPENSES	\$3,387,910	\$0	\$1,596,136	\$0	\$676,927	\$0	\$361,453
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$493,130	\$0	\$217,821	\$0	\$104,606	\$0	\$58,743
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$408,940)	\$0	(\$197,680)	\$0	(\$50,146)	\$0	(\$56,420)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$20,088,161	\$0	\$9,084,305	\$0	\$3,605,866	\$0	\$2,565,771
42		STATE INCOME TAX - NET OF ITC	\$422,506	\$0	\$194,309	\$0	\$44,639	\$0	\$65,553
43		SUBTOTAL OPER EXPENSE & TAX	\$20,510,667	\$0	\$9,278,615	\$0	\$3,650,505	\$0	\$2,631,324
44		FEDERAL INCOME TAX - NET OF ITC	\$1,596,479	\$0	\$726,537	\$0	\$171,290	\$0	\$238,582
45		TOTAL REVENUE REQUIREMENT	\$25,067,468	\$0	\$11,352,235	\$0	\$4,139,009	\$0	\$3,312,545
46		% DISTRIBUTION	100%	0%	48%	0%	17%	0%	13%
47		FROZEN MAG SHIFT	\$0	\$0	\$941,936	\$0	(\$1,258,470)	\$0	\$140,342
48		POST MAG REVENUE REQUIREMENT	\$25,067,468	\$0	\$12,294,171	\$0	\$2,880,539	\$0	\$3,452,907

TYCOS

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	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	
1		NET INVESTMENT FOR SETTLEMENTS	\$26,313,972	(NOTE A)	\$0	\$11,974,073	\$2,031,478	\$0	\$0	\$521,625	\$111,040	\$155,531	\$2,424,582	\$3,942,458	\$1,217,132	\$1,299	\$3,934,754
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	\$2,960,322	LN 1*LN 2	\$0	\$1,347,083	\$228,541	\$0	\$0	\$58,683	\$12,492	\$17,497	\$272,765	\$443,527	\$136,927	\$146	\$442,660
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	\$2,960,322	LN 3*LN 4	\$0	\$1,347,083	\$228,541	\$0	\$0	\$58,683	\$12,492	\$17,497	\$272,765	\$443,527	\$136,927	\$146	\$442,660
6		FEDERAL INCOME TAX	\$1,596,479	LN 30	\$0	\$726,537	\$123,480	\$0	\$0	\$31,638	\$6,741	\$9,432	\$147,067	\$239,058	\$73,867	\$79	\$238,582
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	\$1,596,479	LN 6*LN 7	\$0	\$726,537	\$123,480	\$0	\$0	\$31,638	\$6,741	\$9,432	\$147,067	\$239,058	\$73,867	\$79	\$238,582
9		STATE AND LOCAL INCOME TAX	\$422,506	LN 36	\$0	\$194,309	\$32,107	\$0	\$0	\$8,235	\$1,729	\$2,567	\$38,318	\$60,542	\$19,124	\$20	\$65,553
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	\$422,506	LN 9*LN 10	\$0	\$194,309	\$32,107	\$0	\$0	\$8,235	\$1,729	\$2,567	\$38,318	\$60,542	\$19,124	\$20	\$65,553
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	\$20,088,161	A-8-LN 20	\$0	\$9,084,305	\$3,069,440	\$0	\$707	\$360,687	\$91,404	\$83,628	\$1,405,671	\$2,290,864	\$766,589	\$369,096	\$2,565,771
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	\$25,067,468		\$0	\$11,352,235	\$3,453,568	\$0	\$707	\$459,243	\$112,366	\$113,124	\$1,863,821	\$3,033,991	\$996,507	\$369,341	\$3,312,565
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	\$25,067,468	LN16*LN18	\$0	\$11,352,235	\$3,453,568	\$0	\$707	\$459,243	\$112,366	\$113,124	\$1,863,821	\$3,033,991	\$996,507	\$369,341	\$3,312,565
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,960,322	LN 3	\$0	\$1,347,083	\$228,541	\$0	\$0	\$58,683	\$12,492	\$17,497	\$272,765	\$443,527	\$136,927	\$146	\$442,660
21		INTEREST AND RELATED ITEMS	\$107	A-12,14-16	\$0	\$48	\$24	\$0	\$0	\$2	\$1	\$0	\$6	\$4	\$2	\$0	\$18
22		OTHER INCOME ADJUSTMENTS	(\$4,674)	A-12,LN 21	\$0	(\$2,248)	(\$803)	\$0	\$0	(\$74)	(\$28)	(\$19)	(\$364)	(\$443)	(\$256)	(\$0)	(\$439)
23		TOTAL INCOME ADJUSTMENTS	(\$4,568)	LN21-LN22	\$0	(\$2,200)	(\$778)	\$0	\$0	(\$73)	(\$27)	(\$19)	(\$359)	(\$438)	(\$253)	(\$0)	(\$420)
24		RETURN LESS INCOME ADJ	\$2,964,889	LN20-LN23	\$0	\$1,349,283	\$229,319	\$0	\$0	\$58,756	\$12,519	\$17,516	\$273,124	\$443,965	\$137,181	\$146	\$443,080
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	\$2,964,889		\$0	\$1,349,283	\$229,319	\$0	\$0	\$58,756	\$12,519	\$17,516	\$273,124	\$443,965	\$137,181	\$146	\$443,080
27		FEDERAL TAXABLE INCOME	\$2,964,889		\$0	\$1,349,283	\$229,319	\$0	\$0	\$58,756	\$12,519	\$17,516	\$273,124	\$443,965	\$137,181	\$146	\$443,080
28	35.00%	FEDERAL INCOME TAX	\$1,596,479	LN 27*FTR	\$0	\$726,537	\$123,480	\$0	\$0	\$31,638	\$6,741	\$9,432	\$147,067	\$239,058	\$73,867	\$79	\$238,582
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	\$1,596,479	LN28*LN29	\$0	\$726,537	\$123,480	\$0	\$0	\$31,638	\$6,741	\$9,432	\$147,067	\$239,058	\$73,867	\$79	\$238,582
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	\$4,561,368		\$0	\$2,075,821	\$352,799	\$0	\$0	\$90,393	\$19,260	\$26,948	\$420,191	\$683,023	\$211,047	\$225	\$681,662
33		STATE TAXABLE INCOME	\$4,561,368		\$0	\$2,075,821	\$352,799	\$0	\$0	\$90,393	\$19,260	\$26,948	\$420,191	\$683,023	\$211,047	\$225	\$681,662
34	9.80%	STATE INCOME TAX	\$422,506	LN 33*STR	\$0	\$194,309	\$32,107	\$0	\$0	\$8,235	\$1,729	\$2,567	\$38,318	\$60,542	\$19,124	\$20	\$65,553
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	\$422,506	LN34-LN35	\$0	\$194,309	\$32,107	\$0	\$0	\$8,235	\$1,729	\$2,567	\$38,318	\$60,542	\$19,124	\$20	\$65,553
37		FEDERAL TAX AT MAXIMUM RATE	\$1,527,367		\$0	\$695,085	\$118,134	\$0	\$0	\$30,268	\$6,449	\$9,024	\$140,700	\$228,709	\$70,669	\$75	\$228,253
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$134,138)		\$0	(\$61,054)	(\$10,376)	\$0	\$0	(\$2,659)	(\$366)	(\$793)	(\$12,359)	(\$20,089)	(\$6,207)	(\$7)	(\$20,049)

TYCOS

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$8,140,672	A-3LN 4	\$0	\$3,640,175	\$1,474,667	\$0	\$0	\$138,357	\$53,152	\$29,519	\$586,999	\$807,894	\$380,907	\$5,312	\$1,023,689
2	2210	CENTRAL OFFICE SWITCHING	\$22,050,919	A-4LN 21+21	\$0	\$0	\$21,774,100	\$0	\$0	\$276,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$45,595,501	A-4LN 41	\$0	\$12,307,155	\$0	\$0	\$0	\$1,763,859	\$0	\$389,116	\$5,281,511	\$13,103,004	\$0	\$0	\$12,750,856
5	2310	INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$62,294,939	A-5LN 21	\$0	\$48,713,355	\$0	\$0	\$0	\$0	\$809,644	\$108,705	\$4,021,722	\$0	\$6,429,259	\$0	\$2,212,253
7	2680	TANGIBLE ASSETS	\$0	A-3LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$827,343	A-3LN 15	\$0	\$391,148	\$137,990	\$0	\$0	\$13,464	\$5,412	\$3,208	\$57,631	\$82,664	\$40,821	\$32	\$94,953
9		TOTAL PLANT IN SERVICE	\$138,909,375		\$0	\$65,051,835	\$23,386,757	\$0	\$0	\$2,192,498	\$868,208	\$530,549	\$9,947,863	\$13,993,583	\$6,850,987	\$5,344	\$16,081,751
10		% DISTRIBUTION	100.00%		0.00%	46.83%	16.84%	0.00%	0.00%	1.58%	0.63%	0.38%	7.16%	10.07%	4.93%	0.00%	11.58%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,309,454	A-6LN 13	\$0	\$1,036,843	\$407,292	\$0	\$0	\$36,346	\$12,304	\$9,880	\$170,329	\$249,899	\$120,848	\$85	\$265,429
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$752,098	A-6LN 27	\$0	\$281,531	\$80,148	\$0	\$0	\$4,910	\$3,223	\$2,421	\$60,237	\$165,923	\$46,836	\$26	\$106,844
15		TOTAL PROPERTY, PLANT & EQUIP.	\$141,970,927		\$0	\$66,370,208	\$23,874,196	\$0	\$0	\$2,233,754	\$883,936	\$542,850	\$10,178,429	\$14,409,405	\$7,018,671	\$5,456	\$16,454,024
16		% DISTRIBUTION	100.00%		0.00%	46.75%	16.82%	0.00%	0.00%	1.57%	0.62%	0.38%	7.17%	10.15%	4.94%	0.00%	11.59%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$112,755,537	A-7LN 9	\$0	\$53,142,054	\$21,320,016	\$0	\$0	\$1,661,705	\$761,521	\$373,297	\$7,538,501	\$10,132,071	\$5,652,416	\$4,097	\$12,169,858
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,629	A-7LN 19	\$0	\$1,733	\$493	\$0	\$0	\$30	\$20	\$15	\$371	\$1,021	\$288	\$0	\$658
22	4340	OPERATING DEFERRED INCOME TAX	\$3,951,101	A-7LN 28	\$0	\$1,731,469	\$713,637	\$0	\$0	\$69,787	\$17,351	\$18,826	\$290,742	\$438,931	\$202,998	\$100	\$467,260
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$72,085	A-7LNS 30-3	\$0	\$30,116	\$11,840	\$0	\$0	\$1,203	\$631	\$183	\$4,607	\$9,342	\$3,042	\$2	\$11,118
24		NET TELEPHONE PLANT	\$25,187,575		\$0	\$11,464,836	\$1,828,209	\$0	\$0	\$501,028	\$104,412	\$150,539	\$2,344,209	\$3,828,039	\$1,159,927	\$1,256	\$3,805,130
25		% DISTRIBUTION	100.00%		0.00%	45.52%	7.26%	0.00%	0.00%	1.99%	0.41%	0.60%	9.21%	15.20%	4.61%	0.00%	15.11%
26	1220	MATERIALS AND SUPPLIES	\$591,730	A-3LN 16	\$0	\$253,860	\$114,259	\$0	\$0	\$11,947	\$3,111	\$2,895	\$43,159	\$62,984	\$30,483	\$23	\$69,010
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3LN17-1N	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3LN18-1LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$534,667	A-3LN 10	\$0	\$255,377	\$89,010	\$0	\$0	\$8,651	\$3,517	\$2,107	\$37,214	\$51,435	\$26,722	\$20	\$60,614
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$26,313,972		\$0	\$11,974,073	\$2,031,478	\$0	\$0	\$521,625	\$111,040	\$155,531	\$2,424,582	\$3,942,458	\$1,217,132	\$1,299	\$3,934,754
32		% DISTRIBUTION	100.00%		0.00%	45.50%	7.72%	0.00%	0.00%	1.98%	0.42%	0.59%	9.21%	14.98%	4.63%	0.00%	14.95%

TYCOS

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL MILEAGE TERM	SPECIAL ACCESS CHANNEL MILEAGE FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$67,646,420	A-4LN 42	\$0	\$12,307,155	\$21,774,100	\$0	\$0	\$2,040,677	\$0	\$389,116	\$5,281,511	\$13,103,004	\$0	\$0	\$12,750,856
1b		INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$62,294,939	A-5LN 23	\$0	\$48,713,355	\$0	\$0	\$0	\$0	\$899,644	\$108,705	\$4,021,722	\$0	\$6,429,259	\$0	\$2,212,253
1d		TOTAL	\$129,941,359		\$0	\$61,020,511	\$21,774,100	\$0	\$0	\$2,040,677	\$899,644	\$497,822	\$9,303,233	\$13,103,004	\$6,429,259	\$0	\$14,963,109
1e		% DISTRIBUTION	100.00%		0.00%	46.96%	16.76%	0.00%	0.00%	1.57%	0.62%	0.38%	7.16%	10.08%	4.95%	0.00%	11.52%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$7,935,363	LN 1e	\$0	\$3,549,753	\$1,439,798	\$0	\$0	\$134,633	\$51,771	\$28,753	\$572,613	\$787,006	\$370,985	\$0	\$1,000,051
3		GENERAL PURPOSE COMPUTERS	\$205,309	LN 1e & DIRE	\$0	\$90,422	\$34,869	\$0	\$0	\$3,723	\$1,381	\$766	\$14,386	\$20,888	\$9,923	\$5,312	\$23,638
4		TOTAL GENERAL SUPPORT ASSETS	\$8,140,672		\$0	\$3,640,175	\$1,474,667	\$0	\$0	\$138,357	\$53,152	\$29,519	\$586,999	\$807,894	\$380,907	\$5,312	\$1,023,689
5		% DISTRIBUTION	100.00%		0.00%	44.72%	18.11%	0.00%	0.00%	1.70%	0.65%	0.36%	7.21%	9.92%	4.68%	0.07%	12.57%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$138,082,032		\$0	\$64,660,686	\$23,248,767	\$0	\$0	\$2,179,034	\$862,797	\$527,341	\$9,890,232	\$13,910,899	\$6,810,167	\$5,312	\$15,986,798
7		% DISTRIBUTION	100.00%		0.00%	46.83%	16.84%	0.00%	0.00%	1.58%	0.62%	0.38%	7.16%	10.07%	4.93%	0.00%	11.58%
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	\$138,082,032		\$0	\$64,660,686	\$23,248,767	\$0	\$0	\$2,179,034	\$862,797	\$527,341	\$9,890,232	\$13,910,899	\$6,810,167	\$5,312	\$15,986,798
10		% DISTRIBUTION	100.00%		0.00%	46.83%	16.84%	0.00%	0.00%	1.58%	0.62%	0.38%	7.16%	10.07%	4.93%	0.00%	11.58%
11 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	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 2690 INTANGIBLE ASSETS																	
15	2690		\$827,343	LN 10	\$0	\$391,148	\$137,990	\$0	\$0	\$13,464	\$5,412	\$3,208	\$57,631	\$82,684	\$40,821	\$32	\$94,953
16 1220 MATERIALS AND SUPPLIES																	
16	1220		\$591,730	LN 10	\$0	\$253,860	\$114,259	\$0	\$0	\$11,947	\$3,111	\$2,895	\$43,159	\$62,984	\$30,483	\$23	\$69,010
17 1402 RTB STOCK																	
17	1402		\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 1410 OTHER NONCURRENT ASSETS																	
18	1410		\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 1500 OTHER JURISDICTIONAL ASSETS																	
19	1500		\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 1438 DEFERRED MAINTENANCE AND RETIREMENTS																	
20	1438		\$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																	
21			\$91,478,624		\$0	\$64,660,686	\$23,248,767	\$0	\$0	\$2,179,034	\$862,797	\$527,341	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	70.68%	25.41%	0.00%	0.00%	2.38%	0.94%	0.58%	0.00%	0.00%	0.00%	0.00%	0.00%
23 COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES																	
23			\$68,920,848		\$0	\$0	\$21,774,100	\$0	\$0	\$2,040,677	\$899,644	\$497,822	\$9,303,233	\$13,103,004	\$6,429,259	\$0	\$14,963,109
24		% DISTRIBUTION	100.00%		0.00%	0.00%	31.59%	0.00%	0.00%	2.96%	1.17%	0.72%	13.50%	19.01%	9.33%	0.00%	21.71%





TYCOS

A-5,1of1 INFORMATION ORIGIN/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	B&C	WBI
1		ALLOCATION FACTORS														
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1.LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100.00%	AL-1.LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77.28%	22.72%	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	\$49,001,305	LN 1/DIRECT	\$0	\$48,713,355	\$0	\$0	\$0	\$0	\$0	\$0	\$287,949	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$5,986,014	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$39,988	\$0	\$3,733,773	\$0	\$0	\$2,212,253
15a		EXCHANGE TRUNK - BASIC	\$5,085	DIRECT	\$0	\$0	\$0	\$0	\$0	\$5,085	DIRECT	\$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	\$6,109,737	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,109,737	\$0	\$0
17a		IX TRUNK - ACCESS	\$991,867	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$563,639	\$108,705	\$0	\$0	\$319,522	\$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	\$200,932	DIRECT	\$0	\$0	\$0	\$0	\$0	\$200,932	\$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	\$62,294,939		\$0	\$48,713,355	\$0	\$0	\$0	\$809,644	\$108,705	\$4,021,722	\$0	\$6,429,259	\$0	\$2,212,253
22		% DISTRIBUTION	100.00%		0.00%	78.20%	0.00%	0.00%	0.00%	0.00%	1.30%	0.17%	6.46%	0.00%	10.32%	0.00%
23		TOTAL CABLE & WIRE FACILITIES	\$62,294,939		\$0	\$48,713,355	\$0	\$0	\$0	\$809,644	\$108,705	\$4,021,722	\$0	\$6,429,259	\$0	\$2,212,253
24		% DISTRIBUTION	100.00%		0.00%	78.20%	0.00%	0.00%	0.00%	0.00%	1.30%	0.17%	6.46%	0.00%	10.32%	0.00%







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PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON 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
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$138,082,032	VARIOUS	\$0	\$64,660,686	\$23,248,767	\$0	\$0	\$2,179,034	\$862,797	\$527,341	\$9,890,232	\$13,910,899	\$6,810,167	\$5,312	\$15,986,798
2		EQUAL ACCESS EQUIPMENT	\$0	A-3:LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$138,082,032		\$0	\$64,660,686	\$23,248,767	\$0	\$0	\$2,179,034	\$862,797	\$527,341	\$9,890,232	\$13,910,899	\$6,810,167	\$5,312	\$15,986,798
4		% DISTRIBUTION	100.00%		0.00%	46.83%	16.84%	0.00%	0.00%	1.58%	0.62%	0.38%	7.16%	10.07%	4.93%	0.00%	11.58%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$61,140	LN 4	\$0	\$27,297	\$12,176	\$0	\$0	\$1,378	\$461	\$265	\$4,055	\$5,631	\$2,811	\$2	\$7,064
7	6120	GENERAL SUPPORT	\$1,263,643	A-3:LN 5	\$0	\$585,994	\$214,758	\$0	\$0	\$18,473	\$7,667	\$4,656	\$91,902	\$125,531	\$61,957	\$888	\$151,818
8		TOTAL GENERAL SUPPORT EXP	\$1,324,783		\$0	\$613,291	\$226,934	\$0	\$0	\$19,850	\$8,128	\$4,921	\$95,956	\$131,162	\$64,769	\$890	\$158,882
9		% DISTRIBUTION	100.00%		0.00%	46.29%	17.13%	0.00%	0.00%	1.50%	0.61%	0.37%	7.24%	9.90%	4.89%	0.07%	11.99%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$886,095	A-4:LN 47	\$0	\$0	\$876,004	\$0	\$0	\$10,090	\$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	\$1,488,572	A-4:LN 48	\$0	\$404,597	\$0	\$0	\$0	\$63,796	\$0	\$12,769	\$171,791	\$410,304	\$0	\$0	\$425,315
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	\$2,374,667		\$0	\$404,597	\$876,004	\$0	\$0	\$73,886	\$0	\$12,769	\$171,791	\$410,304	\$0	\$0	\$425,315
16		% DISTRIBUTION	100.00%		0.00%	17.04%	36.89%	0.00%	0.00%	3.11%	0.00%	0.54%	7.23%	17.28%	0.00%	0.00%	17.91%
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	\$1,148,125	A-5:LN 22	\$0	\$898,973	\$0	\$0	\$0	\$0	\$15,958	\$1,869	\$74,894	\$0	\$108,598	\$0	\$47,833
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,847,575		\$0	\$1,916,861	\$1,102,939	\$0	\$0	\$93,736	\$24,086	\$19,559	\$342,642	\$541,467	\$173,367	\$890	\$632,030
26		% DISTRIBUTION	100.00%		0.00%	39.54%	22.75%	0.00%	0.00%	1.93%	0.50%	0.40%	7.07%	11.17%	3.58%	0.02%	13.04%

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PLANT NON SPECIFIC EXPENSE 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 MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$67,646,420	A-4LN 38	\$0	\$12,307,155	\$21,774,100	\$0	\$0	\$2,040,677	\$0	\$389,116	\$5,281,511	\$13,103,004	\$0	\$0	\$12,750,856
2		INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$62,294,939	A-5LN 21	\$0	\$48,713,355	\$0	\$0	\$0	\$0	\$809,644	\$108,705	\$4,021,722	\$0	\$6,429,259	\$0	\$2,212,253
4		TOTAL	\$129,941,359		\$0	\$61,020,511	\$21,774,100	\$0	\$0	\$2,040,677	\$809,644	\$497,822	\$9,303,233	\$13,103,004	\$6,429,259	\$0	\$14,963,109
5		% DISTRIBUTION	100.00%		0.00%	46.96%	16.76%	0.00%	0.00%	1.57%	0.62%	0.38%	7.16%	10.08%	4.95%	0.00%	11.52%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE		LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
7	6530	NETWORK OPERATIONS EXPENSE	\$2,288,865		\$0	\$1,061,886	\$389,764	\$0	\$0	\$35,703	\$13,388	\$9,134	\$163,568	\$233,464	\$114,000	\$0	\$267,757
8	6540	ACCESS / USE EXPENSE	\$948,423	DIRECT	\$0	\$948,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$778,940	A-3LN 5	\$0	\$348,665	\$132,501	\$0	\$0	\$13,079	\$5,374	\$2,716	\$54,818	\$83,803	\$36,974	\$539	\$100,470
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$534,178	A-4LN 47	\$0	\$0	\$524,961	\$0	\$0	\$9,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$3,333,782	A-4LN 48	\$0	\$870,739	\$0	\$0	\$0	\$125,016	\$0	\$28,069	\$375,181	\$976,346	\$0	\$0	\$958,432
14		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$2,088,567	A-5LN 22	\$0	\$1,625,211	\$0	\$0	\$0	\$47,313	\$22,498	\$4,306	\$136,527	\$0	\$230,764	\$0	\$69,262
17		TOTAL DEP EXP - PLANT IN SERVICE	\$6,735,467		\$0	\$2,844,615	\$657,461	\$0	\$0	\$147,313	\$27,872	\$35,091	\$566,526	\$1,060,149	\$267,737	\$539	\$1,128,164
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$6,735,467		\$0	\$2,844,615	\$657,461	\$0	\$0	\$147,313	\$27,872	\$35,091	\$566,526	\$1,060,149	\$267,737	\$539	\$1,128,164
20		% DISTRIBUTION	100.00%		0.00%	42.23%	9.76%	0.00%	0.00%	2.19%	0.41%	0.52%	8.41%	15.74%	3.98%	0.01%	16.75%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3LN 10 + I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$312,714	A-3LN 10	\$0	\$147,016	\$52,355	\$0	\$0	\$4,783	\$1,901	\$1,207	\$22,436	\$31,022	\$15,556	\$12	\$36,426
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$312,714		\$0	\$147,016	\$52,355	\$0	\$0	\$4,783	\$1,901	\$1,207	\$22,436	\$31,022	\$15,556	\$12	\$36,426
28		% DISTRIBUTION	100.00%		0.00%	47.01%	16.74%	0.00%	0.00%	1.53%	0.61%	0.39%	7.17%	9.92%	4.97%	0.00%	11.65%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$10,285,469		\$0	\$5,001,939	\$1,099,580	\$0	\$0	\$187,799	\$43,362	\$45,432	\$752,530	\$1,324,635	\$397,294	\$551	\$1,432,348
30		% DISTRIBUTION	100.00%		0.00%	48.63%	10.69%	0.00%	0.00%	1.83%	0.42%	0.44%	7.32%	12.88%	3.86%	0.01%	13.93%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/	GEN SUPPORT ASSETS	\$97,496	A-3LN 5	\$0	\$37,345	\$19,267	\$0	\$0	\$1,648	\$317	\$518	\$8,248	\$10,388	\$6,012	\$40	\$13,713
32	5240/7100/	CENTRAL OFFICE EQUIPMENT	\$132,920	A-4LN 43	\$0	\$20,042	\$23,788	\$0	\$0	\$1,456	\$0	\$498	\$8,944	\$49,260	\$0	\$0	\$28,932
33	5240/7100/	CABLE & WIRE FACILITIES	\$178,524	A-5LN 22	\$0	\$140,293	\$0	\$0	\$0	\$0	\$2,500	\$154	\$8,550	\$0	\$13,253	\$0	\$13,774
34	5240/7100/	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$408,940		\$0	\$197,680	\$43,056	\$0	\$0	\$3,104	\$2,817	\$1,170	\$25,742	\$59,648	\$19,265	\$40	\$56,420

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CUSTOMER OPERATIONS EXPENSE ALLOCATION																	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
CUSTOMER OPERATIONS EXPENSES																	
1	6610	MARKETING	\$932,689	A-3:LN 10	\$0	\$436,763	\$161,678	\$0	\$0	\$16,107	\$5,551	\$4,070	\$66,470	\$89,506	\$48,092	\$36	\$104,415
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERA1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$176	DIRECT	\$0	\$0	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$266	DIRECT	\$0	\$0	\$0	\$0	\$266	\$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	\$39,202	A-3:LN 22	\$0	\$28,199	\$9,311	\$0	\$0	\$1,044	\$418	\$230	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$16,366	AL-1:LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- END USER PAYMENT & COLLECTION	\$61,646	AL-1:LN 13	\$0	\$29,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,864	\$0
12		- END USER BILLING INQUIRY	\$16,609	AL-1:LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,609	\$0
13		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1:LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1:LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1:LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- CONV COLLECT AND ADMINISTRATION	\$0	AL-1:LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$133,822		\$0	\$57,981	\$9,311	\$0	\$0	\$1,044	\$418	\$230	\$0	\$0	\$0	\$64,838	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$3,123	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,123	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$122,564	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,564	\$0
23		- END USER COMMON LINE	\$21,630	DIRECT	\$0	\$21,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$106,700	A-3:LN 24	\$0	\$0	\$34,421	\$0	\$0	\$2,993	\$1,517	\$783	\$14,830	\$18,377	\$10,521	\$0	\$23,258
25		SUBTOTAL CUSTOMER SERVICES	\$254,017		\$0	\$21,630	\$34,421	\$0	\$0	\$2,993	\$1,517	\$783	\$14,830	\$18,377	\$10,521	\$125,687	\$23,258
26		TOTAL CAT 1 AND CAT 2	\$387,840		\$0	\$79,611	\$43,732	\$0	\$0	\$4,037	\$1,935	\$1,013	\$14,830	\$18,377	\$10,521	\$190,525	\$23,258
27		% DISTRIBUTION	100.00%		0.00%	20.53%	11.28%	0.00%	0.00%	1.04%	0.50%	0.26%	3.82%	4.74%	2.71%	49.12%	6.00%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$162,045	:LN 34	\$0	\$32,854	\$16,994	\$0	\$89	\$1,370	\$502	\$465	\$6,496	\$8,814	\$4,631	\$79,885	\$9,944
29		TOTAL SERVICES EXPENSE	\$550,327		\$0	\$112,465	\$60,726	\$0	\$531	\$5,408	\$2,437	\$1,478	\$21,327	\$27,191	\$15,152	\$270,411	\$33,202
30		% DISTRIBUTION	100.00%		0.00%	20.44%	11.03%	0.00%	0.10%	0.98%	0.44%	0.27%	3.88%	4.94%	2.75%	49.14%	6.03%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,483,016		\$0	\$549,228	\$222,404	\$0	\$531	\$21,515	\$7,988	\$5,548	\$87,797	\$116,697	\$63,245	\$270,447	\$137,616
32		% DISTRIBUTION	100.00%		0.00%	37.03%	15.00%	0.00%	0.04%	1.45%	0.54%	0.37%	5.92%	7.87%	4.26%	18.24%	9.28%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$388,281		\$0	\$79,611	\$43,732	\$0	\$442	\$4,037	\$1,935	\$1,013	\$14,830	\$18,377	\$10,521	\$190,525	\$23,258
34		% DISTRIBUTION	100.00%		0.00%	20.50%	11.26%	0.00%	0.11%	1.04%	0.50%	0.26%	3.82%	4.73%	2.71%	49.07%	5.99%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTE	100.00%		0.00%	14.64%	10.60%	0.00%	0.00%	1.07%	0.61%	0.18%	4.08%	4.74%	2.75%	55.00%	6.33%

