

***LaHarpe Telephone Company, Inc.***

***DESCRIPTION AND JUSTIFICATION***

***COST SUPPORT MATERIAL***

***July 1, 2015 Annual Access Charge Tariff Filing***

***June 16, 2015***

**LaHarpe Telephone Company, Inc.**

**JULY 1, 2015 INTERSTATE ACCESS TARIFF FILING**

**BASED ON THE HISTORICAL PERIOD  
JANUARY 1, 2013 - DECEMBER 31, 2014  
PURSUANT TO 47 C.F.R. §§ 61.39**

**INDEX**

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# **LaHarpe Telephone Company, Inc.**

## **INTRODUCTION, OVERVIEW AND RATE DEVELOPMENT**

### **INTRODUCTION**

This filing supports LaHarpe Telephone Company Tariff F.C.C. No. 1 in accordance with the Federal Communications Commission's (FCC) Order, In the Matter of July 1, 2015 Annual Access Charge Tariff Filings, DA 15-368, WC Docket No. 15-75 (released March 27, 2015). This Order establishes procedures for the 2015 filing of annual access charge tariffs and Tariff Review Plans (TRPs) for incumbent local exchange carriers (ILECs) subject to price cap regulation, as well as rate of return ILECs subject to sections 61.38 and 61.39 of the Commission's rules. The requirements for summary cost support material to support the annual access charge filings to be submitted on or before June 16, 2015 are presented in the Commission's Order, In the Matter of Material to be Filed in Support of 2015 Annual Access Tariff Filings, DA 15-458, WC Docket No. 15-75 (released April 14, 2015).

This 2015 Annual Access Charge Tariff submission is being filed pursuant to Section 61.39 of the Commission's rules and covers the scheduled effective period from July 1, 2015 through June 30, 2017. This documentation volume contains the introduction, overview, rate development narrative, access rate development and corresponding cost support material to be filed with the FCC on June 16, 2015.

### **OVERVIEW**

Schedule 1 of Section 2 presents a summary of the proposed rate changes to become effective July 1, 2015. LaHarpe Telephone Company, Inc. ("LaHarpe") determines its access charge rates pursuant to Section 61.39 of the Commission's rules based on its interstate access revenue requirements and demand quantities for the historic test period January 1, 2013 through December 31, 2014. LaHarpe's proposed Terminating Local Switching rate is determined pursuant to rules specified in the *USF/ICC Transformation Order* and covers the effective period from July 1, 2015 to June 30, 2016.<sup>1</sup>

INAD's cost support material has been developed using procedures prescribed by the Federal Communications Commission as follows:

- A) Financial reporting is in accordance with the Uniform Systems of Accounts and Financial Reporting Requirements of Class A and Class B Telephone Companies, CC Docket 78-196 (Part 32 Order) and all subsequent revisions to the rules adopted through the period ending June 15, 2015.

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<sup>1</sup> 47 C.F.R. §§ 51.909(e)

- B) Jurisdictional cost allocation is performed in accordance with Federal Communications Commission's Rules adopted in CC Docket Nos. 78-72, 80-286, 86-297 and FCC Docket 87-134 released August 18, 1987 (Part 36 Order) and all subsequent revisions to the rules adopted through the period ending June 15, 2015.
- C) LaHarpe's interstate access rate development is performed in accordance with CC Docket No. 87-113 released August 18, 1987 (Part 69 Conformance Notice) and subsequent modifications including CC Docket No. 00-256, Second Report and Order and Notice of Proposed Rulemaking, 16 FCC Rcd 19613 (2001), ("Rate-of-Return Access Charge Reform Order" and the *USF/ICC Transformation Order*.

## **RATE DEVELOPMENT**

Development of cost support as contained in the tariff filing was accomplished as follows:

- 1) Investments and expenses were determined for the historical test period January 1, 2013 through December 31, 2014.
- 2) The test period regulated amounts were determined using FCC Part 64 cost allocation procedures applied to total company projected investment and expense amounts determined in (1) above. Projection of the test period interstate revenue requirement was accomplished using Parts 36/69 separation procedures applied to projected total investment and expense amounts. LaHarpe's interstate access revenue requirement was determined using a return on investment of 11.25% which reflects the rate of return currently authorized by the FCC for interstate ratemaking purposes. The Part 36 and Part 69 revenue requirements for LaHarpe for the years 2013 and 2014 are contained in Sections 3 and 4 of the cost support material that follows.
- 3) Test period demand quantities were determined from LaHarpe's billing records and are reflected on Schedule 4 of Section 2.
- 4) LaHarpe's Terminating Local Switching rate was determined in accordance with the FCC's *USF/ICC Transformation Order* and is presented on Schedule 2 of Section 2.
- 5) LaHarpe's average interstate special/broadband access revenue requirement determined in (2) above for the test period amounts to \$50,128 and is supported by Section 3 of the cost support material.
- 6) The allowable rates for special/broadband access services were determined by apportioning the revenue requirement determined in (2) above between the access elements based on a calculation trial value revenues using average base rates for

the test period. A rate adjustment factor was determined by dividing the test period revenue requirement by test period trial value revenues. The test period rate adjustment factor was applied to the trial value revenues for each access element to arrive at a revenue requirement by access service element. The allocated test period revenue requirement by access element was divided by the test period demand by access element to determine the proposed rates for special/broadband services contained in this filing. An analysis of the development of the allowable interstate special/broadband access rates is presented on Schedule 3 in Section 2.

- 7) A summary of the interstate rate changes within this tariff filing are presented on Schedule 1 of Section 2.

## **SUMMARY**

The 2015 annual access tariff filing of LaHarpe is supplemented by the enclosed cost support material. Section 2 reflects the proposed rate changes for LaHarpe that are scheduled to become effective July 1, 2015.

Included in the cost support material are schedules depicting test period investment and expense data, demand quantities, jurisdictional cost allocations and rate calculations based on the historical twenty-four month test period ending December 31, 2014. Changes to LaHarpe's Terminating Local Switching rate are supported by its Connect America Fund ("CAF") Tariff Review Plan ("TRP") schedules which are being filed under separate cover.

This filing is presented to comply with the Commission's Order, In the Matter of July 1, 2015 Annual Access Charge Tariff Filings, DA 15-368, and In the Matter of Material to be Filed in Support of 2015 Annual Access Tariff Filings, DA 15-458, establishing the due dates and Tariff Review Plan (TRP) schedules to be filed in support of the annual tariff filing of LaHarpe.

LaHarpe Telephone Company, Inc.  
Summary of Access Service Rate Changes  
June 16, 2015 Interstate Access Tariff Filing - Rates Effective July 1, 2015

Tariff Section	Rate Element	Charge Basis	Source	Proposed Rate	
17.2.3(A)	Local Switching - Terminating	Per MOU	Sch 2	\$	0.016170
17.3.8(A)	Spl Access - High Cap Channel Termination - 1.544Mbps	Per Termination	Sch 3	\$	274.49
17.3.8(B)(1)	Spl Access - High Cap Channel Mileage Facility - 1.544 Mbps	Per Mile	Sch 3	\$	19.18
17.3.8(B)(2)	Spl Access - High Cap Channel Mileage Termination - 1.544 Mbps	Per Termination	Sch 3	\$	88.11
17.4.8A	Access Recovery Charge - Residence	Per Line	CAF TRP	\$	2.00
17.4.8B	Access Recovery Charge - Single Line Business	Per Line	CAF TRP	\$	2.00
17.4.8C	Access Recovery Charge - Multi Line Business	Per Line	CAF TRP	\$	3.00
17.4.9H(1)	DSL Access Service Wholesale Pricing Plan - 512K DSL	Per Line	Sch 3	\$	6.26
17.4.9H(1)	DSL Access Service Wholesale Pricing Plan - 1.5MB DSL	Per Line	Sch 3	\$	7.44
17.4.9H(1)	DSL Access Service Wholesale Pricing Plan - 3MB DSL	Per Line	Sch 3	\$	8.44
17.4.9H(1)	DSL Access Service Wholesale Pricing Plan - 6MB DSL	Per Line	Sch 3	\$	9.43
17.4.9H(1)	DSL Access Service Wholesale Pricing Plan - 10MB DSL	Per Line	Sch 3	\$	9.76

LaHarpe Telephone Company, Inc.  
Terminating Access Rate Development  
June 16, 2015 Interstate Access Tariff Filing - Rates Effective July 1, 2015  
Development of July 1, 2015 Terminating Local switching Rates

<b>End Office Charges</b>	<b>2013 1-Jul</b>	<b>2014 1-Jul</b>	<b>2015 1-Jul</b>
<b><i>Terminating Access Rates</i></b>			
Local Switching	0.038484		
Information Surcharge	0.000025		
All combined as Local Switching	0.038509	0.030673	0.017836
		0.025673	0.012836
Target rate	parity	0.005000	0.005000
		0.033509	0.033509
		0.0223394	0.011169686
Calculated Tariff Rate		<b>0.027339</b>	<b>0.016170</b>

LaHarpe Telephone Company, Inc.  
Special/Broadband Access Service Rate Development  
June 16, 2015 Interstate Access Tariff Filing - Rates Effective July 1, 2015  
Development of July 1, 2015 Special/Broadband Access Rates

Rate Element	Charge Basis	Average Base Rate (a)	Historical Demand (b)	Revenues at Current Base Rates (a)*(b) (c)	Revenue Requirement for New Rates (c)*Ln 5 (d)	Proposed Rate (d)/(b) (e)	Proposed Billing Amount (e)*(b) (f)	Revenue Differential (f)-(c) (g)
<u>Voice Grade Service</u>								
Channel Termination								
- Two-Wire	Per Termination	\$ 13.35	-	\$ -	\$ -	\$ 13.35	\$ -	\$ -
- Four-Wire	Per Termination	ICB	-	\$ -	\$ -	ICB	\$ -	\$ -
Channel Mileage								
Termination	Per Termination	\$ 10.19	-	\$ -	\$ -	\$ 10.19	\$ -	\$ -
Facility	Per Mile	\$ 1.02	-	\$ -	\$ -	\$ 1.02	\$ -	\$ -
Special Access Surcharge		\$ 25.00	-	\$ -	\$ -	\$ 25.00	\$ -	\$ -
<u>High Capacity Service</u>								
Channel Termination								
- 1.544 Mbps	Per Termination	\$ 440.87	96.5	\$ 42,544.32	\$ 26,488.60	\$ 274.49	\$ 26,488.60	\$ (16,055.72)
Channel Mileage Termination								
- 1.544 Mbps	Per Termination	\$ 141.52	96.5	\$ 13,656.75	\$ 8,502.85	\$ 88.11	\$ 8,502.85	\$ (5,153.89)
Channel Mileage Facility								
- 1.544 Mbps	Per Mile	\$ 30.81	63.69	\$ 1,962.50	\$ 1,221.88	\$ 19.18	\$ 1,221.88	\$ (740.62)
<u>DSL Access Service</u>								
DSL Access Wholesale Pricing Plan								
- 512K DSL		\$ 10.05	347.8	\$ 3,495.59	\$ 2,176.40	\$ 6.26	\$ 2,176.40	\$ (1,319.19)
- 1.5 MB DSL		\$ 11.95	939.4	\$ 11,225.35	\$ 6,989.04	\$ 7.44	\$ 6,989.04	\$ (4,236.31)
- 3.0 MB DSL		\$ 13.55	381.6	\$ 5,170.68	\$ 3,219.33	\$ 8.44	\$ 3,219.33	\$ (1,951.35)
- 6.0 MB DSL		\$ 15.15	103.2	\$ 1,563.48	\$ 973.44	\$ 9.43	\$ 973.44	\$ (590.04)
- 10.0 MB DSL		\$ 15.68	57.0	\$ 893.76	\$ 556.47	\$ 9.76	\$ 556.47	\$ (337.29)
Total Special Access				\$ 80,512.43	\$ 50,128.00		\$ 50,128.00	\$ (30,384.43)
1. Total Trial Value Revenue at Base Rates (Col C)		\$ 80,512.43						
2. Total Avg Revenue Requirement (Rev Req Summary)		\$ 50,128.00						
3. Adjustments to Revenue Requirement (Note A)		\$ -						
4. Revenue Requirement for Ratemaking (Ln 2+Ln 3)		\$ 50,128.00						
5. Adjusted Cost Ratio (Ln 4/Ln 1)		62.2612%						
6. Total Billing Using New Rates (Col G)		\$ 50,128.00						
7. Check Figure s/b \$0 (Ln 6-Ln 4)		\$ -						
8. Total Increase (Decrease) in Billed Revenue (Ln 6-Ln 1)		\$ (30,384.43)						

Note A: Average nonrecurring revenues for the 2013-2014 historical tariff period.



LaHarpe Telephone Company, Inc.  
Special/Broadband Access Revenue Requirement and Demand Summary  
June 16, 2015 Interstate Access Tariff Filing - Rates Effective July 1, 2015  
Summary Tariff Data - Study Years Ending December 31, 2013-2014

	Total 2013	Total 2014	2013/2014 Total (c)=(a)+(b)	Average (d)=(c)/2
<u>Revenue Requirement - Source: Part 69 Cost Studies</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>
Special/Broadband Access Revenue Requirement	\$ 20,360	\$ 79,896	\$ 100,256	\$ 50,128
<u>Special Access Demand</u>				
VG 2-Wire Channel Termination	-	-	-	-
VG 4-Wire Channel Termination	-	-	-	-
VG Channel Mileage Termination	-	-	-	-
VG Channel Mileage Facility	-	-	-	-
Special Access Surcharge	-	-	-	-
1.544 Mbps High Capacity Channel Termination	150	43	193	96.5
1.544 Mbps High Capacity Channel Mileage Termination	150	43	193	96.5
1.544 Mbps High Capacity Channel Mileage Facility	99.00	28.38	127.38	63.69
<u>Internet Access Wholesale Pricing Plan</u>				
- 256K DSL	-	-	-	-
- 512K DSL	409	286	696	347.8
- 1.5 MB DSL	989	890	1,879	939.4
- 3.0 MB DSL	335	428	763	381.6
- 6.0 MB DSL	86	120	206	103.2
- 10.0 MB DSL	24	90	114	57.0

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
1	Net Telecom Plant	A-2, Ln44	467,514	44,564	167	4,056	-	-	-	36,473	33,059	-	-	-	3,414	-	-	375,754	6,500	-	-
2	CWC Corporate Operations Limitation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln 1-2	467,514	44,564	167	4,056	-	-	-	36,473	33,059	-	-	-	3,414	-	-	375,754	6,500	-	-
4	Rate of Return	Records	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	67.5000%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	-
5	RETURN ON RATE BASE	Ln 3*4	52,595	5,014	19	456	-	-	-	4,103	3,719	-	-	-	384	-	-	42,272	731	-	-
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln 5-6	52,595	5,014	19	456	-	-	-	4,103	3,719	-	-	-	384	-	-	42,272	731	-	-
8	Fixed Charges	A-10, Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	A-10, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	A-10, Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	A-10, Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	A-10, Ln60	(586)	(42)	(1)	(3)	-	-	-	(131)	(127)	-	-	-	(4)	-	-	(355)	(54)	-	-
16	Total Misc Inc Adjustment	A-10, Ln61	(586)	(42)	(1)	(3)	-	-	-	(131)	(127)	-	-	-	(4)	-	-	(355)	(54)	-	-
17	AFTER TAX INCOME	Ln 7-16	53,182	5,055	20	460	-	-	-	4,234	3,846	-	-	-	388	-	-	42,628	785	-	-
18	State Income Tax	Ln 62	5,740	546	2	50	-	-	-	457	415	-	-	-	42	-	-	4,601	85	-	-
19	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln 53	19,176	1,823	7	166	-	-	-	1,527	1,387	-	-	-	140	-	-	15,371	283	-	-
21	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	A-3, Ln24	346,462	22,830	1,161	1,501	-	-	-	91,738	89,097	-	425	-	2,216	-	-	174,960	45,223	-	9,049
23	Uncollectibles	A-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	NET REVENUE REQUIREMENT	Ln 7+18...23	423,974	30,212	1,189	2,173	-	-	-	97,825	94,618	-	425	-	2,782	-	-	237,204	46,322	-	9,049
25	Gross Receipts Tax	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	7340 Alw Fds Used Dur Constr	A-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL REVENUE REQUIREMENT	Ln 24+25-26	423,974	30,212	1,189	2,173	-	-	-	97,825	94,618	-	425	-	2,782	-	-	237,204	46,322	-	9,049
28	Local Switching Support	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	6540 Access Expense - Federal Support	A-12, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Adjusted Revenue Requirement x/LSS & 6540	Ln 27-28-29	423,974	30,212	1,189	2,173	-	-	-	97,825	94,618	-	425	-	2,782	-	-	237,204	46,322	-	9,049
31	Line Port Adjustment	Ln 30e*30%	-	-	-	-	-	-	-	(8,306)	(8,306)	-	-	-	-	-	-	8,306	-	-	-
32	Interstate TIC Revenues	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Revised Rev Req prior to TIC Reallocation	Ln 30+31+32	325,406	30,212	1,189	2,173	-	-	-	-	-	-	-	-	-	-	245,510	46,322	-	-	
34	Distribution of Line 33	Ln 33/33a	100.0000%	9.2845%	0.3654%	0.6676%	-	-	-	-	-	-	-	-	-	-	75.4473%	14.2352%	-	-	
35	Interstate TIC Reallocation	Ln 32a*34	-	-	-	-	-	-	-	(2,837)	-	-	-	-	(2,837)	-	-	2,837	-	-	-
36	Corporate Operations Expense Exclusion	HCLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Regression limitation	HCLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL REVENUE REQUIREMENT	Ln 27+31-32+35	423,974	30,212	1,189	2,173	-	-	-	86,682	86,312	-	425	-	(55)	-	-	248,347	46,322	-	9,049
INCOME TAXES																					
39	Net Return	Ln 7	52,595	5,014	19	456	-	-	-	4,103	3,719	-	-	-	384	-	-	42,272	731	-	-
40	Fixed Charges	Ln 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Amortization of Excess Deferred Taxes	Ln 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Capitalized Payroll Taxes	Ln 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Depreciation Adjustment	Ln 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Schedule M Income Tax Adjustments	Ln 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	FIT Allowances/Disallowances	Ln 13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Inc Adj Alloc on 2001	Ln 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Inc Adj Alloc on Big 3 Exp	Ln 15	(586)	(42)	(1)	(3)	-	-	-	(131)	(127)	-	-	-	(4)	-	-	(355)	(54)	-	-
48	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total Income Adjustments	Ln 40+45..47	(586)	(42)	(1)	(3)	-	-	-	(131)	(127)	-	-	-	(4)	-	-	(355)	(54)	-	-
50	Federal Taxable Income	Ln 39-49 Gross Up	72,358	6,878	27	625	-	-	-	5,761	5,233	-	-	-	528	-	-	57,998	1,068	-	-
51	Federal Income Tax	26.5021%	19,176	1,823	7	166	-	-	-	1,527	1,387	-	-	-	140	-	-	15,371	283	-	-
52	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Net Federal Income Tax	Ln 51-52	19,176	1,823	7	166	-	-	-	1,527	1,387	-	-	-	140	-	-	15,371	283	-	-
54	Net Return	Ln 39	52,595	5,014	19	456	-	-	-	4,103	3,719	-	-	-	384	-	-	42,272	731	-	-
55	Fixed Charges	Ln 40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Other SIT Adjustments	Ln 46+47	(586)	(42)	(1)	(3)	-	-	-	(131)	(127)	-	-	-	(4)	-	-	(355)	(54)	-	-
61	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Federal Income Tax	Ln 20+21	19,176	1,823	7	166	-	-	-	1,527	1,387	-	-	-	140	-	-	15,371	283	-	-
58	State Taxable Income	Gross Up Calculation	78,098	7,424	30	675	-	-	-	6,218	5,648	-	-	-	569	-	-	62,600	1,153	-	-
59	State Income Tax	7.3500%	5,740	546	2	50	-	-	-	457	415	-	-	-	42	-	-	4,601	85	-	-
60	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Net State Income Tax	Ln 59-60	5,740	546	2	50	-	-	-	457	415	-	-	-	42	-	-	4,601	85	-	-

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
1	2110 Land & Support Assets	A-4,Ln12	69,796	4,963	164	387	-	-	-	15,576	15,131	-	-	-	446	-	-	42,303	6,403	-	-	-
2	2210 COE-Switching	A-5,Ln28	260,757	-	-	-	-	-	-	260,757	260,757	-	-	-	-	-	-	-	-	-	-	-
3	2220 COE-Operator	A-5,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	A-5,Ln63	251,693	13,513	2,832	-	-	-	-	2,290	-	-	-	-	2,290	-	-	122,711	110,347	-	-	-
5	2310 Info Orig/Term Equip	A-6,Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	A-7,Ln44	690,409	72,012	-	6,673	-	-	-	5,394	-	-	-	-	5,394	-	-	606,330	-	-	-	-
7	Total COE, IOT, C&WF	Ln2,.6	1,202,859	85,525	2,832	6,673	-	-	-	268,441	260,757	-	-	-	7,684	-	-	729,041	110,347	-	-	-
8	Distribution of Line 7	Ln777a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
9	Equal Access - Investment	A-9,Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	A-8,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
12	Distribution of Line 11	Ln11/11a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
13	2690 Intangible Assets	A-8,Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
15	Distribution of Line 14	Ln14/14a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	2003 Plant Under Const	A-9,Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	2005 Telecom Plant Adjustment	A-9,Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL TELECOM PLANT	Ln14+16,.18	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
20	1220 Materials and Supplies	A-9,Ln19	3,882	276	9	22	-	-	-	866	842	-	-	-	25	-	-	2,353	356	-	-	-
21	1500 Other Juris Assets-Net	A-15,Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3100 Accumulated Depreciation	A-15,Ln137	824,318	47,287	2,875	3,111	-	-	-	251,824	246,985	-	-	-	4,839	-	-	407,212	112,009	-	-	-
23	Equal Access - Accum Depreciation	A-9,Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort-Tangible	A-15,Ln144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort-Intangible	A-15,Ln145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort-Other	A-15,Ln146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	4360 Other Deferred Credits-Net	A-15,Ln179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	NET TELECOM PLANT	Ln19+20-21,.32	452,220	43,477	131	3,971	-	-	-	33,060	29,744	-	-	-	3,316	-	-	366,484	5,097	-	-	-
34	Distribution of Line 33	Ln33/33a	100.0000%	9.6141%	0.0289%	0.8781%	-	-	-	7.3105%	6.5773%	-	-	-	0.7332%	-	-	81.0411%	1.1272%	-	-	-
35	1402 Rural Tel Bank Stock	A-9,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Cash Working Capital	A-9,Ln20	15,294	1,087	36	85	-	-	-	3,413	3,315	-	-	-	98	-	-	9,270	1,403	-	-	-
37	Equal Access - Unamortized Expenses	A-9,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Invest Allow/Disallowances	A-9,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	4040 Customer Deposits	A-15,Ln149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	4310 Other Long-Term Liabilities	A-15,Ln169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	NET TELECOM PLANT AND	Ln33+35,.39+42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	OTHER RATE BASE ITEMS	-40,.41	467,514	44,564	167	4,056	-	-	-	36,473	33,059	-	-	-	3,414	-	-	375,754	6,500	-	-	-
45	Distribution of Line 44	Ln44/44a	100.0000%	9.5322%	0.0357%	0.8675%	-	-	-	7.8015%	7.0713%	-	-	-	0.7302%	-	-	80.3727%	1.3904%	-	-	-

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
46	2001 TELECOM PLANT IN SVC	Ln14	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
47	Equal Access Adjustment	Note 1	-							-	-			-								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
49	Distribution of Line 48	Ln48/48a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
51	Equal Access Adjustment	Note 1	-							-	-			-								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
53	Distribution of Line 52	Ln52/52a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30	1,272,656	90,488	2,997	7,060	-	-	-	284,017	275,887	-	-	-	8,130	-	-	771,343	116,750	-	-	-
55	Distribution of Line 54	Ln54/54a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7	1,202,859	85,525	2,832	6,673	-	-	-	268,441	260,757	-	-	-	7,684	-	-	729,041	110,347	-	-	-
57	Equal Access Investment	A-2,Ln9	-							-	-			-								
58	COE,IOT,C&WF,Eq Acs	Ln56+57	1,202,859	85,525	2,832	6,673	-	-	-	268,441	260,757	-	-	-	7,684	-	-	729,041	110,347	-	-	-
59	Distribution of Line 58	Ln58/58a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
60	GSF,COE,IOT,C&WF,Eq Acs (LS)																					
61	(Trans, Switch, CCL only)	Ln52	1,055,361							284,017	275,887				8,130	-	-	771,343				
62	Distribution of Line 61	Ln61/61a	100.0000%							26.9119%	26.1415%				0.7704%	-	-	73.0881%				
63	GSF,COE,IOT,C&WF,Eq Acs (LS)																					
64	(Special Access only)	Ln52	100,545	90,488	2,997	7,060	-	-	-													
65	Distribution of Line 64	Ln64/64a	100.0000%	89.9975%	2.9805%	7.0221%	-	-	-													
66	COE,IOT,C&WF																					
67	x/CCL,B&C,IX	Ln7	473,819	85,525	2,832	6,673	-	-	-	268,441	260,757	-	-	-	7,684	-			110,347	-	-	
68	Distribution of Line 67	Ln67/67a	100.0000%	18.0501%	0.5978%	1.4084%	-	-	-	56.6548%	55.0330%	-	-	-	1.6218%	-			23.2890%	-	-	
69	COE Switching Investment	A-5,Ln28	260,757	-	-	-	-	-	-	260,757	260,757	-	-	-	-	-	-	-	-	-	-	-
70	Equal Access Investment	A-9,Ln21	-							-	-											
71	COE Switching, Equal Access Investment	Ln69+70	260,757	-	-	-	-	-	-	260,757	260,757	-	-	-	-	-	-	-	-	-	-	-
72	Distribution of Line 71	Ln71/71a	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
73	C&WF Cat 1.3	A-7,Ln6	606,330														-	606,330				
74	Direct Assign - MSG (1.3)	A-7,Ln7	-														-	-				
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74	596,529	85,525	2,832	6,673	-	-	-	268,441	260,757	-	-	-	7,684	-	-	122,711	110,347	-	-	-
76	Distribution of Line 75	Ln75/5a	100.0000%	14.3371%	0.4748%	1.1187%	-	-	-	45.0005%	43.7123%	-	-	-	1.2882%	-	-	20.5707%	18.4982%	-	-	-

Note 1: Equal Access transferred to Local Switching for distribution

SEPARATED EXPENSE SUMMARY

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
1	Plt Spec Exp Accts 6110,6120																					
2	6210,6220,6230,6310,6410	A-11,Ln32	88,210	5,157	481	285	-	-	-	18,644	18,041	-	-	-	603	-	-	44,940	18,723	-	-	-
3	PI Nonspec Account 6510,6530,6540	A-12,Ln24	15,701	1,116	37	87	-	-	-	3,504	3,404	-	-	-	100	-	-	9,516	1,440	-	-	-
4	Cust Oper Accts 6610,6620	A-13,Ln55	23,015	2,241	53	124	-	-	-	6,578	6,144	-	253	-	181	-	-	6,581	2,051	-	-	5,387
5	TOTAL BIG THREE EXPENSES	Ln2,.4	126,926	8,515	570	477	-	-	-	28,726	27,589	-	253	-	884	-	-	61,037	22,214	-	-	5,387
6	Distribution of Line 5	Ln5/5a	100.0000%	6.7089%	0.4492%	0.3755%	-	-	-	22.6324%	21.7363%	-	0.1992%	-	0.6968%	-	-	48.0886%	17.5015%	-	-	4.2440%
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31	66,738	3,631	430	146	-	-	-	13,852	13,386	-	-	-	466	-	-	31,926	16,753	-	-	-
8	PI Nonspec Account 6510,6530,6540	A-12,Ln24	15,701	1,116	37	87	-	-	-	3,504	3,404	-	-	-	100	-	-	9,516	1,440	-	-	-
9	Cust Oper Accts 6610,6620 x/amounts																					
10	allocated on GSF	A-13,Ln54	14,943	1,995	45	106	-	-	-	4,516	4,148	-	246	-	122	-	-	1,285	1,755	-	-	5,241
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7,.10	97,381	6,742	512	340	-	-	-	21,872	20,937	-	246	-	688	-	-	42,727	19,948	-	-	5,241
12	Distribution of Line 11	Ln11/11a	100.0000%	6.9229%	0.5258%	0.3487%	-	-	-	22.4601%	21.5005%	-	0.2526%	-	0.7070%	-	-	43.8760%	20.4847%	-	-	5.3818%
13	Plant Specific Expenses	A-11,Ln32	88,210	5,157	481	285	-	-	-	18,644	18,041	-	-	-	603	-	-	44,940	18,723	-	-	-
14	Plant Nonspecific Expenses	A-12,Ln157	93,664	5,712	110	481	-	-	-	34,649	34,172	-	-	-	477	-	-	48,438	4,276	-	-	-
15	Customer Operations Expenses	A-13,Ln55	23,015	2,241	53	124	-	-	-	6,578	6,144	-	253	-	181	-	-	6,581	2,051	-	-	5,387
16	Corporate Operations Expenses	A-14,Ln12	86,291	5,789	388	324	-	-	-	19,530	18,756	-	172	-	601	-	-	41,496	15,102	-	-	3,662
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	7300 Contributions	A-10,Ln16	858	61	2	5	-	-	-	191	186	-	-	-	5	-	-	520	79	-	-	-
19	TOTAL OPERATING EXPENSES	Ln13,.18	292,038	18,961	1,033	1,199	-	-	-	79,592	77,299	-	425	-	1,868	-	-	141,974	40,230	-	-	9,049
20	Operating Taxes	A-14,Ln22	54,424	3,870	128	302	-	-	-	12,146	11,798	-	-	-	348	-	-	32,986	4,993	-	-	-
21	Equal Access Expenses	A-14,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Expense Allow/Disallowances	A-14,Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	5240 Rent Revenues	A-10,Ln43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL OPERATING EXP & TAXES	Ln19+20,.22-23	346,462	22,830	1,161	1,501	-	-	-	91,738	89,097	-	425	-	2,216	-	-	174,960	45,223	-	-	9,049
25	Distribution of Line 24	Ln24/24a	100.0000%	6.5896%	0.3350%	0.4332%	-	-	-	26.4786%	25.7163%	-	0.1226%	-	0.6396%	-	-	50.4991%	13.0528%	-	-	2.6118%
INCOME TAX CALCULATION																						
26	Other Operating Income	A-14,Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	AFUDC	A-10,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Operating Revenue	A-14,Ln29-Ln26	465,743	14,522	480	1,131	-	-	-	116,041	112,708	-	12	-	3,321	-	-	314,618	18,698	-	-	254
29	Uncollectible Revenue	A-10,Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Income Effect Jurisdictional Difference	A-10,Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IRS Income Adjustment	A-10,Ln60	(586)	(42)	(1)	(3)	-	-	-	(131)	(127)	-	-	-	(4)	-	-	(355)	(54)	-	-	-
32	TOTAL REVENUE & OTHER INCOME	Ln26,.31	465,157	14,481	479	1,127	-	-	-	115,911	112,581	-	12	-	3,318	-	-	314,262	18,644	-	-	254
33	Contributions	A-10,Ln16	858	61	2	5	-	-	-	191	186	-	-	-	5	-	-	520	79	-	-	-
34	Operating Expenses	Ln19-Ln33	291,180	18,900	1,031	1,194	-	-	-	79,401	77,113	-	425	-	1,863	-	-	141,454	40,151	-	-	9,049
35	Operating Taxes	A-14,Ln22	54,424	3,870	128	302	-	-	-	12,146	11,798	-	-	-	348	-	-	32,986	4,993	-	-	-
36	Fixed Charges	A-10,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL OPERATING EXPENSES	Ln33,.36	346,462	22,830	1,161	1,501	-	-	-	91,738	89,097	-	425	-	2,216	-	-	174,960	45,223	-	-	9,049
38	State Taxable Income	Ln32-Ln37	118,695	(8,350)	(682)	(373)	-	-	-	24,173	23,484	-	(413)	-	1,102	-	-	139,303	(26,579)	-	-	(8,795)
39	State Income Tax		8,724	(614)	(50)	(27)	-	-	-	1,777	1,726	-	(30)	-	81	-	-	10,239	(1,954)	-	-	(646)
40	Distribution of Line 38	Ln38/38a	100.0000%	(7.0345%)	(0.5748%)	(0.3147%)	-	-	-	20.3652%	19.7849%	-	(0.3478%)	-	0.9281%	-	-	117.3614%	(22.3926%)	-	-	(7.4100%)
41	Federal Taxable Income	Ln32-Ln37	118,695	(8,350)	(682)	(373)	-	-	-	24,173	23,484	-	(413)	-	1,102	-	-	139,303	(26,579)	-	-	(8,795)
42	State Income Tax	Ln39	8,724	(614)	(50)	(27)	-	-	-	1,777	1,726	-	(30)	-	81	-	-	10,239	(1,954)	-	-	(646)
43	Net Federal Taxable Income	Ln41-Ln42	109,971	(7,736)	(632)	(346)	-	-	-	22,396	21,758	-	(383)	-	1,021	-	-	129,064	(24,625)	-	-	(8,149)
44	Federal Income Tax		29,145	(2,050)	(168)	(92)	-	-	-	5,935	5,766	-	(101)	-	271	-	-	34,205	(6,526)	-	-	(2,160)
45	Amortization of Investment Tax Credit	A-10,Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Federal Income Tax	Ln44-Ln45	29,145	(2,050)	(168)	(92)	-	-	-	5,935	5,766	-	(101)	-	271	-	-	34,205	(6,526)	-	-	(2,160)

GENERAL SUPPORT FACILITIES

LINEDESCRIPTIONSOURCE			INTERSTATE																			
			TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	COE, IOT, C&WF Distr	A-2,Ln59	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-			0.6388%	-	-	60.6090%	9.1738%	-	-	-
2	Modified Big Three Expenses Distr	A-3,Ln12	100.0000%	6.9229%	0.5258%	0.3487%	-	-	-	22.4601%	21.5005%	-	0.2526%	-	0.7070%	-	-	43.8760%	20.4847%	-	-	5.3818%
LAND & SUPT ASSETS APPORTIONMENT																						
3	2110 Land & Support Assets																					
4	Support Assets-Joint x/GSF - B&C	Ln4a*1	69.432	4.937	163	385	-	-	-	15.495	15.052	-			444	-	-	42.082	6.370	-	-	-
5	General Support Facilities - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln6a*1	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
7	Total Support Assets	Ln4..6	69.432	4.937	163	385	-	-	-	15.495	15.052	-	-	-	444	-	-	42.082	6.370	-	-	-
8	Distribution of Line 7	Ln77a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
9	Land Assets-Joint	Ln9a*1	364	26	1	2	-	-	-	81	79	-			2	-	-	221	33	-	-	-
10	Direct Assignment	Ln10a*1	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
11	Total Land Assets	Ln9..10	364	26	1	2	-	-	-	81	79	-	-	-	2	-	-	221	33	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11	69.796	4.963	164	387	-	-	-	15.576	15.131	-	-	-	446	-	-	42.303	6.403	-	-	-
13	Distribution of Line 12	Ln12/12a	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-

CENTRAL OFFICE EQUIPMENT

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	100.0000%						-	-	-									100.0000%	
2	COE - Cat. 1 TSPS Complex	A-16,Ln5	100.0000%						-	-	-									100.0000%	
COE APPORTIONMENT																					
3	2220 Operator Systems																				
4	Cat 1-Operator Systems																				
5	Manual Switchboards	Ln5a*1	-						-	-	-									-	
6	Auxiliary Switchboards																				
7	Intercept	Direct	-						-	-											
8	Directory Assistance	Direct	-								-										
9	Svc Obs Boards	Ln9a*31	-						-	-	-										
10	TSPS																				
11	Operator	Ln11a*2	-						-	-	-									-	
12	RTA	Ln12a*31	-						-	-	-									-	
13	Other	Ln13a*31	-						-	-	-									-	
14	Direct Assignment	Ln14a*31	-						-	-	-									-	
15	Total Cat 1	Ln7,.14	-		-	-			-	-	-									-	
16	Distribution of Line 15	Ln15/15a	-			-			-	-	-									-	
17	2210 Central Office Switching																				
18	Cat 2-Tandem Switching																				
19	Tandem Switching	Direct	-						-												
20	Direct Assign-MSG	Direct	-						-												
21	-PL	Direct	-																		
22	Total Cat 2	Ln19,.21	-			-			-	-	-									-	
23	Cat 3-Local Switching - TS	Direct	260,757						260,757	260,757											
24	Cat 3-Local Switching - NTS	Direct	-																		
25	Direct Assign-MSG	Direct	-																		
26	-PL	Direct	-			-															
27	Total Cat 3	Ln23,.26	260,757		-	-			-	-	-										
28	TOTAL COE-SWITCHING	Ln22+27	260,757						-	-	-										
29	Distribution of Line 28	Ln28/28a	100.0000%		-	-			-	-	-										
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7,.8+28	260,757						260,757	260,757											
31	Distribution of Line 30	Ln30/30a	100.0000%						100.0000%	100.0000%											

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE																			
				Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)		
APPORTIONMENT FACTORS																							
32 DSL Access Lines Pct				Records																			
COE APPORTIONMENT																							
33	2230 Central Office - Transmission																	100.0000%			-		
34	Cat 4.1-Exchange Circuit																						
35	4.11 Wideband Line	Direct	6,359	6,359																			
36	Direct Assign-MSG	Direct	-							-													
37	-PL	Direct	7,154	7,154																			
38	4.11 Ethernet	Direct	-																				
39	Wideband DSL-Exch Line	Ln39a*32	110,347															110,347			-		
40	4.12 Ex Trk xWB - Basic	Direct	-							-													
41	Direct Assign-MSG	Direct	-							-													
42	-PL	Direct	-																				
43	Ex Trk WB	Direct	-																				
44	Direct Assign-MSG	Direct	-							-													
45	-PL	Direct	-																				
46	4.13 Ex Line xWB																						
47	Joint MSG	Direct	122,711																	-	122,711		
48	PL & Local	Direct	-																				
49	Direct Assign-MSG	Direct	-																		-		
50	-PL	Direct	-							-													
51	Cat 4.2-Interexchange																						
52	4.21 Furn to Others-MSG	Direct	-																				
53	-PL	Direct	-																				
54	4.22 Wideband																						
55	DSL Interexchange	Ln55a*32	-																		-		
56	Jt MSG-Access	Direct	1,387	1,387																			
57	Direct Assign-MSG	Direct	-							-													
58	-PL	Direct	1,446	1,446																			
59	4.22 Ethernet	Direct	-							-													



			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
COE APPORTIONMENT																					
59	4.23 All Other																				
60	Jt MSG-Access	Direct	2,290						2,290					2,290							
61	PL TWX-Access	Direct	-		-																
62	Interexchange MSG - DA	Direct	-						-					-							
63	Interexchange PL - DA	Direct	-		-																
64	Jt Msg TWX-IT	Direct	-						-					-							
56	Cat 4.3-Host/Remote																				
57	Joint	Direct	-		-				-					-							
58	WATS-MSG	Direct	-																		
59	-PL	Direct	-			-															
60	Direct Assign-MSG	Direct	-						-					-							
61	-PL	Direct	-		-																
62	Total Cat 4	Ln35..58+60..61	251,693	13,513	2,832	-	-	-	2,290	-	-	-	-	2,290	-	-	122,711	110,347	-	-	
63	TOTAL COE-TRANSMISSION	Ln62	251,693	13,513	2,832	-	-	-	2,290	-	-	-	-	2,290	-	-	122,711	110,347	-	-	
64	Distribution of Line 63	Ln63/63a	100.0000%	5.3690%	1.1253%	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	
65	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+62	512,450	13,513	2,832	-	-	-	263,047	260,757	-	-	-	2,290	-	-	122,711	110,347	-	-	
66	Distribution of Line 65	Ln65/65a	100.0000%	2.6370%	0.5527%	-	-	-	51.3311%	50.8843%	-	-	-	0.4468%	-	-	23.9458%	21.5333%	-	-	

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
IOT EQUIPMENT APPORTIONMENT																					
1	2310 Info Orig/Term Equip																				
2	Cat 1-Other IOT																				
3	Public Telephone	Direct	-												-						
4	All Other IOT-MSG	Direct	-																		
5	Direct Assign-MSG	Direct	-																		
6	-PL	Direct	-																		
7	Total Cat 1 - Other IOT	Ln3,6	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Distribution of Line 8	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Cat 2 CPE-MSG	Direct	-																		
10	-PL	Direct	-																		
11	Total Cat 2 - CPE	Ln9,10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Distribution of Line 12	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL IOT EQUIPMENT	Ln7+11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution of Line 13	Ln13/13a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	INTERSTATE				Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Information Dir Asst (j)	Surcharge (k)	Equal Access (l)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	Cat 1-3 Equiv Inter Loops Pct	Records	100.0000%													100.0000%						
2	DSL Access Lines Pct	A-5,Ln32	100.0000%														100.0000%		0.0000%			
C&WF CAT 1-2 APPORTIONMENT																						
3	2410 Cable & Wire Facilities																					
4	Cat 1-Exch Line x/WB																					
5	1.2 Inter PL & WATS	Direct	-	-																		
6	1.3 Jointly Used	Direct	606,330													606,330						
7	Direct Assign-MSG	Direct	-	-												-						
8	-PL	Direct	-																			
9	Total Category 1	Ln4..8	606,330	-	-	-	-	-	-	-	-	-	-	-	-	606,330	-				-	
10	Cat 2-WB & Exch Trunk																					
11	Ex Trk x/WB - joint message	Direct	-			-								-								
12	Ex Line WB - Data Only DSL	Direct	-																			
13	Ex Line Ethernet	Direct	-				-											-				
14	Ex Line WB - PL	Direct	25,367	25,367																		
15	WB Line - MSG	Direct	-																			
16	-PL	Direct	46,645	46,645																		
17	WB Trunk-PL	Direct	-			-																
18	WB Trk Direct Assign-MSG	Direct	-																			
19	-PL	Direct	-			-																
20	Total Category 2	Ln11..19	72,012	72,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
C&WF CAT 3-4 APPORTIONMENT																					
21	Cat 3-Interexchange C&WF																				
22	Wideband:																				
23	Jt MSG-Access	Direct	-						-					-							
24	PL/TWX-Access	Direct	3,269			3,269															
25	Direct Assign-MSG	Direct	-						-					-						-	
26	-PL	Direct	3,405			3,405														-	
27	All Other:																				
28	Jt MSG-Access	Direct	5,394						5,394					5,394							
29	PL/TWX-Access	Direct	-			-															
30	Joint TWX-IT	Direct	-						-					-							
31	Joint TWX-Remote	Direct	-						-					-							
32	Interexchange MSG - DA	Direct	-						-												
33	Interexchange PL - DA	Direct	-			-															
34	DSL Interexchange	Ln34a*2	-														-		-		
35	Ethernet Interexchange	Direct	-																		
36	Total Category 3	Ln23..34	12,068	-	-	6,673	-	-	5,394	-	-	-	-	5,394	-	-	-	-	-	-	
37	Cat 4-Host/Remote																				
38	Joint (x)WATS)	Direct	-						-					-							
39	WATS-MSG	Direct	-						-					-							
40	-PL	Direct	-			-															
41	Direct Assign-MSG	Direct	-						-					-							
42	-PL	Direct	-																		
43	Total Category 4	Ln38..42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44 TOTAL CABLE & WIRE FACILITIES			Ln9+20+36+43	690,409	72,012	-	6,673	-	-	5,394	-	-	-	-	5,394	-	-	606,330	-	-	-
45 Distribution of Line 44			Ln44/44a	100.0000%	10.4303%	-	0.9665%	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-

AMORTIZABLE ASSETS

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	Land & Support Assets Distr	A-4,Ln13	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	
2	2210 COE-Switch Distr	A-5,Ln29	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	
3	2220 COE-Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2230 COE-Transmission Distr	A-5,Ln64	100.0000%	5.3690%	1.1253%	-	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	
5	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	A-7,Ln45	100.0000%	10.4303%	-	0.9665%	-	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-	
7	GSF COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	
TANGIBLE ASSETS APPORTIONMENT																						
8	2680 Tangible Assets-Cap Leases																					
9	2110 Land & Supt Assets	Ln9a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2210 COE-Switching	Ln10a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2220 COE-Operator	Ln11a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	2230 COE-Transmission	Ln12a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2310 IOT	Ln13a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	2410 C&WF	Ln14a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Not Classified by Account	Ln15a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Direct Assignment - Cap Leases	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL CAPITAL LEASES	Ln9..16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Distribution of Line 17	Ln17/17a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TANGIBLE ASSETS APPORTIONMENT																						
19	2680 Tangible Assts-Lease Improve																					
20	2110 Land & Supt Assets	Ln20a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2210 COE-Switching	Ln21a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	2220 COE-Operator	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	2230 COE-Transmission	Ln23a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	2310 IOT	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	2410 C&WF	Ln25a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Not Classified by Account	Ln26a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Direct Assignment - Lease Improvements	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	TOTAL TANGIBLE ASSETS	Ln17+28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Distribution of Line 30	Ln30/30a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTANGIBLE ASSETS APPORTIONMENT																						
32	Intangible Assets	Ln32a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Direct Assignment	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	TOTAL INTANGIBLE ASSETS	Ln32..33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Distribution of Line 34	Ln34/34a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			INTERSTATE																		
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-
OTHER ACCOUNTS APPORTIONMENT																					
3	2002 Prop Hld Fut Telecom Use	Ln3a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Direct Assignment	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Distribution of Line 5	Ln5/5a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2003 Plt Under Constr	Ln7a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	TOTAL PLT UNDER CONSTR	Ln7..8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2005 Telecom Plant Adjust	Ln11a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Direct Assignment	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL TELECOM PLANT ADJUST	Ln11..12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution of Line 13	Ln13/13a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MISC ACCOUNTS APPORTIONMENT																					
15	1402 Class B RTB Stock	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	1438 Deferred Charges	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	1220 Material & Supl x/CPE	Ln17a*2	3,882	276	9	22	-	-	-	866	842	-	-	-	25	-	-	2,353	356	-	-
18	Direct Assignment	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18	3,882	276	9	22	-	-	-	866	842	-	-	-	25	-	-	2,353	356	-	-
20	Cash Working Capital	Ln20a*2	15,294	1,087	36	85	-	-	-	3,413	3,315	-	-	-	98	-	-	9,270	1,403	-	-
EQUAL ACCESS INVEST APPORTIONMENT																					
21	Equal Access Gross Investment	Direct	-						-				-								
22	Equal Access Gross Investment - Direct Assignment	Direct	-						-				-								
23	Accum Depreciation	Direct	-						-				-								
24	Deferred Oper Inc Taxes	Direct	-						-				-								
25	Unamortized Expenses	Direct	-						-				-								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Distribution of Line 26	Ln26/26a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALLOW/DISALLOW APPORTIONMENT																					
28	Investment Allow/Disallowances	Ln28a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Direct Assignment	Ln29a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	GSF COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
2	GSF COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
3	COE,CW&F,IOT xCCL,Ltd Pay,B&C,IX	A-2,Ln68	100.0000%	18.0501%	0.5978%	1.4084%	-	-	-	56.6548%	55.0330%	-	-	-	1.6218%	-	-	-	23.2890%	-	-	-
4	2110 Support Assets Distr	A-4,Ln8	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
5	2210 COE Switching Distr	A-5,Ln29	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
6	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2230 COE Transmission Distr	A-5,Ln64	100.0000%	5.3690%	1.1253%	-	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	-
8	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2410 C&WF Distr	A-7,Ln45	100.0000%	10.4303%	-	0.9665%	-	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-	-
10	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
11	Net Telecom Plant Distr	A-2,Ln34	100.0000%	9.6141%	0.0289%	0.8781%	-	-	-	7.3105%	6.5773%	-	-	-	0.7332%	-	-	81.0411%	1.1272%	-	-	-
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Big Three Expenses Distr	A-3,Ln6	100.0000%	6.7089%	0.4492%	0.3755%	-	-	-	22.6324%	21.7363%	-	0.1992%	-	0.6968%	-	-	48.0886%	17.5015%	-	-	4.2440%
OTHER INCOME APPORTIONMENT																						
14	7100 Oth Oper Inc & Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Alw Fds Used Dur Constr	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Contributions	Ln16a*1	858	61	2	5	-	-	-	191	186	-	-	-	5	-	-	520	79	-	-	-
17	Abandoned Construction	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	Ln18a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18	858	61	2	5	-	-	-	191	186	-	-	-	5	-	-	520	79	-	-	-
20	Fixed Charges																					
21	Interest on Capital Leases	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Fixed Charges Excl Capital Leases	Ln22a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Amortization of Debt Discount	Ln23a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Interest	Ln24a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL FIXED CHARGES	Ln21..24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	5240 Rent Revenues																					
27	Support Assets	Ln27a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Switching	Ln28a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Operator	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	COE-Transmission	Ln30a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IOT	Ln31a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	C&WF	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Not Classified by Account	Ln33a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNBUNDLED NETWORK ELEMENTS																						
34	C&WF - Unbundled Loop	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	Ln40a*7	-	-	-	-	-	-	-	-	-	-	-	-								

PLANT SPECIFIC EXPENSES

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
2	2110 Land & Support Assets Distr	A-4,Ln13	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
3	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	2220 COE Operatory Systems Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2230 COE Transmission Distr	A-5,Ln64	100.0000%	5.3690%	1.1253%	-	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	-
6	6410 C&WF Distr	A-7,Ln45	100.0000%	10.4303%	-	0.9665%	-	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-	-
PLANT SPECIFIC EXP APPORTIONMENT																						
7	6110 Network Support Expenses	Ln7a*1	593	42	1	3	-	-	-	132	129	-	-	-	4	-	-	359	54	-	-	-
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7,.8	593	42	1	3	-	-	-	132	129	-	-	-	4	-	-	359	54	-	-	-
10	6120 General Support Expenses	Ln10a*2	20,879	1,485	49	116	-	-	-	4,660	4,526	-	-	-	133	-	-	12,655	1,915	-	-	-
11	Direct Assignment	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10,.11	20,879	1,485	49	116	-	-	-	4,660	4,526	-	-	-	133	-	-	12,655	1,915	-	-	-
13	6210 COE Switching Expenses	Ln13a*3	13,386	-	-	-	-	-	-	13,386	13,386	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL COE SWITCHING EXPENSES	Ln13,.14	13,386	-	-	-	-	-	-	13,386	13,386	-	-	-	-	-	-	-	-	-	-	-
16	6220 COE Operator Systems Expenses	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln17a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16,.17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	6230 COE Transmission Expenses	Ln19a*5	38,212	2,052	430	-	-	-	-	348	-	-	-	-	348	-	-	18,630	16,753	-	-	-
20	Direct Assignment	Ln20a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE TRANSMISSION EXPENSES	Ln19,.20	38,212	2,052	430	-	-	-	-	348	-	-	-	-	348	-	-	18,630	16,753	-	-	-
22	TOTAL COE EXPENSES	Ln15+18+21	51,598	2,052	430	-	-	-	-	13,734	13,386	-	-	-	348	-	-	18,630	16,753	-	-	-
23	6310 IOT Equip Expenses																					
24	Cat 1-Other IOT Eq Expenses	Direct	-	-														-				
25	Cat 2-Cust Prem Equip Exp	Direct	-															-				
26	Direct Assignment	Direct	-	-														-				
27	TOTAL IOT EXPENSES	Ln24,.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	6410 C&WF Expenses	Ln28a*6	15,140	1,579	-	146	-	-	-	118	-	-	-	-	118	-	-	13,296	-	-	-	-
29	Direct Assignment	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL C&WF EXPENSES	Ln28,.29	15,140	1,579	-	146	-	-	-	118	-	-	-	-	118	-	-	13,296	-	-	-	-
31	Plt Spec Exp x/6110,6120	Ln22+27+30	66,738	3,631	430	146	-	-	-	13,852	13,386	-	-	-	466	-	-	31,926	16,753	-	-	-
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31	88,210	5,157	481	265	-	-	-	18,644	18,041	-	-	-	603	-	-	44,940	18,723	-	-	-
33	Distribution of Line 32	Ln32/32a	100.0000%	5.8467%	0.5448%	0.3009%	-	-	-	21.1360%	20.4523%	-	-	-	0.6837%	-	-	50.9465%	21.2250%	-	-	-



PLANT NONSPECIFIC EXPENSES

			INTERSTATE																				
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)		
APPORTIONMENT FACTORS																							
1	COE, IOT, C&WF Distr	A-2,Ln8	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-	
2	2110 Supt Asst Distr	A-4,Ln8	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-	
3	2210 COE-Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
4	2220 COE-Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	2230 COE-Transmission Distr	A-5,Ln64	100.0000%	5.3690%	1.1253%	-	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	-	
6	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2410 C&WF Distr	A-7,Ln45	100.0000%	10.4303%	-	0.9665%	-	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-	-	
8	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-	
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	A-8,Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improve Distr	A-8,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	A-8,Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Plt Adjustment	A-9,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PLANT NONSPEC EXP APPORTION																							
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	1,795	128	4	10	-	-	-	401	389	-	-	-	11	-	-	1,088	165	-	-	-	
15	Direct Assignment	Ln15a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14,.15	1,795	128	4	10	-	-	-	401	389	-	-	-	11	-	-	1,088	165	-	-	-	
17	6530 Network Operations Exp	Ln17a*1	13,906	989	33	77	-	-	-	3,103	3,014	-	-	-	89	-	-	8,428	1,276	-	-	-	
18	Direct Assignment	Ln18a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL NETWORK OPERATIONS EXP	Ln17,.18	13,906	989	33	77	-	-	-	3,103	3,014	-	-	-	89	-	-	8,428	1,276	-	-	-	
20	6540 Access Expenses																						
21	Access Expense x/Federal Support	Direct	-							-	-			-								-	
22	Federal Support	Direct	-							-	-			-								-	
23	TOTAL ACCESS EXPENSES	Ln21,.22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23	15,701	1,116	37	87	-	-	-	3,504	3,404	-	-	-	100	-	-	9,516	1,440	-	-	-	
25	6560 Depr and Amort Expenses																						
26	Depr-Support Assets	Ln26a*2	2,680	191	6	15	-	-	-	598	581	-	-	-	17	-	-	1,624	246	-	-	-	
27	2220 Operator Systems																						
28	Cat 1-Operator Systems	Ln28a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Manual Switchboards	A-5,Ln1	-							-	-	-										-	
30	Auxiliary Switchboards		-							-	-			-								-	
31	Intercept	Direct	-							-	-												
32	Directory Assistance	Direct	-							-	-	-										-	
33	Svc Obs Boards	A-5,Ln11	-							-	-	-	-	-	-	-	-	-	-	-	-	-	
34	TSPS		-							-	-												
35	Operator	A-5,Ln2	-							-	-	-										-	
36	RTA	A-5,Ln12	-							-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Other	A-5,Ln13	-							-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Direct Assignment	A-5,Ln14	-							-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Depr-COE Operator		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	2210 Central Office Switching																						
41	COE Switching		30,187	-	-	-	-	-	-	30,187	30,187	-	-	-	-	-	-	-	-	-	-	-	
42	Cat 2-Tandem Switching		-							-	-												-
43	Tandem Switching		-							-	-												-
44	Direct Assign-MSG		-							-	-												-
45	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	Total Cat 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Cat 3-Local Switching - TS		-							-	-												-
48	Cat 3-Local Switching - NTS		-							-	-												-
49	Direct Assign-MSG		-							-	-												-
50	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Total Cat 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	Depr-COE Switching		30,187	-	-	-	-	-	-	30,187	30,187	-	-	-	-	-	-	-	-	-	-	-	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)		Data Only Other (s)
PLANT NONSPEC EXP APPORTION																						
53	2230 Central Office - Transmission																					
54	COE Transmission		5,907	317	66	-	-	-	54	-	-	-	-	54	-	-	2,880	2,590	-	-		
55	Cat 4.1-Exchange Circuit																					
56	4.11 Wideband Line																					
57	Direct Assign-MSG																					
58	-PL																					
59	4.11 Ethernet-Line	Direct																				
60	Wideband-DSL Line																					
61	4.12 Ex Trk x/WB - Basic																					
62	Direct Assign-MSG																					
63	-PL																					
64	Ex Trk WB																					
65	Direct Assign-MSG																					
66	-PL																					
67	4.13 Ex Line x/WB																					
68	Joint MSG																					
69	PL & Local																					
70	Direct Assign-MSG																					
71	-PL																					
72	Cat 4.2-Interexchange																					
73	4.21 Furn to Others-MSG																					
74	-PL																					
75	4.22 Wideband																					
76	Interexchange PL																					
77	Direct Assign-MSG																					
78	-PL																					
79	4.22 Ethernet	Direct																				
80	Interexchange DSL																					
81	4.23 All Other																					
82	Jt MSG-Access																					
83	PL TWX-Access																					
84	Interexchange MSG - DA																					
85	Interexchange PL - DA																					
86	PL - DA																					
87	Cat 4.3-Host/Remote																					
88	Joint																					
89	WATS-MSG																					
90	-PL																					
91	Direct Assign-MSG																					
92	-PL																					
93	Total Cat 4																					
94	Depr-COE Transmission		5,907	317	66	-	-	-	54	-	-	-	-	54	-	-	2,880	2,590	-	-		
95	TOTAL CENTRAL OFFICE EQUIP		36,093	317	66	-	-	-	30,241	30,187	-	-	-	54	-	-	2,880	2,590	-	-		
96	2310 Info Orig/Term Equip																					
97	IOT																					
98	Cat 1-Other IOT																					
99	Public Telephone																					
100	All Other IOT-MSG																					
101	Direct Assign-MSG																					
102	-PL																					
103	Total Cat 1 - Other IOT																					
104	Cat 2 CPE-MSG																					
105	-PL																					
106	Total Cat 2 - CPE																					
107	Depr-IOT Equipment																					

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
PLANT NONSPEC EXP APPORTION																						
108	2410 Cable & Wire Facilities																					
109	C&WF		39,190	4,088	-	379	-	-	-	306	-	-	-	-	306	-	-	34,418	-	-	-	
110	Cat 1-Exch Line x/WB																					
111	1.2 Inter PL & WATS		-	-																		
112	1.3 Jointly Used		-																			
113	Direct Assign-MSG		-																			
114	-PL		-																			
115	Total Category 1				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116	Cat 2-WB & Exch Trunk																					
117	Ex Trk xWB - joint message		-																			
118	Ex Line WB - PL		-	-																		
119	Ex Line WB - Data Only DSL		-																			
120	Ex Line Ethernet	Direct	-					-														
121	WB Line - MSG		-																			
122	-PL		-	-																		
123	WB Trunk-PL		-																			
124	WB Trk Direct Assign-MSG		-																			
125	-PL		-																			
126	Total Category 2				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Cat 3-Interexchange C&WF																					
128	Wideband:																					
129	Jt MSG-Access		-																			
130	PL/TWX-Access		-																			
131	Direct Assign-MSG		-																			
132	-PL		-																			
133	All Other:																					
134	Jt MSG-Access		-																			
135	PL/TWX-Access		-																			
136	Joint TWX-IT		-																			
137	Joint TWX-Remote		-																			
138	Interexchange MSG - DA		-																			
139	Interexchange PL - DA		-																			
140	DSL Interexchange		-																			
141	Ethernet Interexchange	Direct	-																			
142	Total Category 3				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
143	Cat 4-Host/Remote																					
144	Joint (x/WATS)		-																			
145	WATS-MSG		-																			
146	-PL		-																			
147	Direct Assign-MSG		-																			
148	-PL		-																			
149	Total Category 4				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150	Depr-Cable & Wire Facilities		39,190	4,088	-	379	-	-	-	306	-	-	-	-	306	-	-	34,418	-	-	-	
151	Depr-Prop Hld Ft Tel Use	Ln151a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
152	Amort-Capital Leases	Ln152a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
153	Amort-Leasehold Improvements	Ln153a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
154	Amort-Intangible Assets	Ln154a*12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
155	Amort-Other	Ln155a*13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155	77,964	4,595	73	394	-	-	-	31,145	30,768	-	-	-	377	-	-	38,921	2,835	-	-	
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156	93,664	5,712	110	481	-	-	-	34,649	34,172	-	-	-	477	-	-	48,438	4,276	-	-	
158	Distribution of Line 157	Ln157/157a	100.0000%	6.0980%	0.1172%	0.5133%	-	-	-	36.9926%	36.4829%	-	-	-	0.5097%	-	-	51.7140%	4.5650%	-	-	

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7	100.0000%							-	-	-									100.0000%	
3	Operator Services Under Contract Pct.	A-16,Ln14	-							-	-	-										
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62	100.0000%							26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%				
5	EU Service Order Contacts	A-16,Ln20	100.0000%	100.0000%																		
6	EU Payment & Collection	A-16,Ln26	100.0000%	-														22.9911%	-	-	-	
7	EU Billing Inquiry Contacts	A-16,Ln32	100.0000%	-														23.0444%	-	-	-	
8	IX Carrier Svc Order Contacts	A-16,Ln37	100.0000%	-						26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%	-	-	-	
9	IX Carrier Payment & Collection	A-16,Ln42	100.0000%	-						26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%	-	-	-	
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47	100.0000%	-						26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%	-	-	-	
11	Coin Collection	A-16,Ln51	-														-	-	-	-	-	
MARKETING EXPENSES APPORTIONMENT																						
12	6610 Marketing Expenses	Ln12a*1	2,692	191	6	15	-	-	-	601	584	-	-	-	17	-	-	1,632	247	-	-	-
13	Direct Assignment	Direct	-																			-
14	TOTAL MARKETING EXPENSES	Ln12..13	2,692	191	6	15	-	-	-	601	584	-	-	-	17	-	-	1,632	247	-	-	-
SERVICES EXPENSES APPORTIONMENT																						
15	6620 Services Expenses																					
16	Telephone Operator Service:																					
17	Tel Operator Svc	Ln17a*2	-							-	-	-										-
18	Operator services under contract	Ln18a*3	-							-	-	-										-
19	Total Tel Oper Svc Exp	Ln17..18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Published Direct Listings	Direct	246							246			246									
21	All Other:																					
22	Cat. 1-LBOE EU Svc Ord Proc																					
23	Presubscription	Ln23a*4	1,375							370	360	-	-	-	11	-	-	1,005				
24	Other	Ln24a*5	634	634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1-LBOE EU P&C																					
26	- Ctl	Direct	-																			-
27	- Other	Ln25a*6	3,263	-														750	-	-	-	2,513
28	Cat 1-LBOE EU BI																					
29	- Ctl	Direct	-																			-
30	- Other	Ln28a*7	574	-														132	-	-	-	441
31	Cat 1-LBOE IXC SOP	Ln31a*8	283	-						76	74	-	-	-	2	-	-	207	-	-	-	-
32	Cat 1-LBOE IXC P&C	Ln32a*9	2,846	-						766	744	-	-	-	22	-	-	2,080	-	-	-	-
33	Cat 1-LBOE IXC BI	Ln33a*10	325	-						88	85	-	-	-	3	-	-	238	-	-	-	-
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11	-															-	-	-	-	-
35	Total Cat 1-LBOE	Ln23..34	9,301	634	-	-	-	-	-	1,300	1,263	-	-	-	37	-	-	4,412	-	-	-	2,954

CUSTOMER OPERATIONS EXPENSES

			TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	100.0000%	18.0501%	0.5978%	1.4084%	-	-	-	56.6548%	55.0330%	-			1.6218%	-			23.2890%	-	-	
SERVICES EXPENSES APPORTIONMENT																						
37	Cat 2-CSE Msg Proc		5																		5	
38	Joint Message	Direct	-																		-	
39	Direct Assignment	Direct	-																		-	
40	Cat 2-CSE Other B&C																					
41	Direct Assignment	Direct	2,281																		2,281	
42	End User Common Line	Direct	403													403						
43	Cat 2-CSE CABS	Ln43a*36	7,537	1,360	45	106	-	-	-	4,270	4,148	-			122	-			1,755	-	-	
44	Total Cat 2-CSE	Ln37..43	10,226	1,360	45	106	-	-	-	4,270	4,148	-	-	-	122	-	-	403	1,755	-	-	2,286
45	Cat 2 Spec Acs Distr	Ln44/44a....d	100.0000%	89.9975%	2.9805%	7.0221%	-	-	-													
46	Total 6620 x/Cat 3	Ln19+20+35+44	19,772	1,995	45	106	-	-	-	5,816	5,410	-	246	-	159	-	-	4,815	1,755	-	-	5,241
47	Distribution of Line 41	Ln46/46a	100.0000%	10.0876%	0.2278%	0.5368%	-	-	-	29.4128%	27.3623%	-	1.2443%	-	0.8063%	-	-	24.3520%	8.8770%	-	-	26.5059%
48	Cat 3-All Other CSE	Ln48a*47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Cat 3-Direct Assignment	Ln49a*47	550	56	1	3	-	-	-	162	151	-	7	-	4	-	-	134	49	-	-	146
50	Total All Other Cat 3	Ln48..49	550	56	1	3	-	-	-	162	151	-	7	-	4	-	-	134	49	-	-	146
51	Total All Other-Cat 1,2,3	Ln35+44+50	20,077	2,050	46	109	-	-	-	5,731	5,561	-	7	-	164	-	-	4,949	1,804	-	-	5,387
52	TOTAL SERVICES EXPENSES	Ln19+20+51	20,323	2,050	46	109	-	-	-	5,977	5,561	-	253	-	164	-	-	4,949	1,804	-	-	5,387
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25																			-	
54	allocated on GSF	+29+39+44	14,943	1,995	45	106	-	-	-	4,516	4,148	-	246	-	122	-	-	1,285	1,755	-	-	5,241
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52	23,015	2,241	53	124	-	-	-	6,578	6,144	-	253	-	181	-	-	6,581	2,051	-	-	5,387
56	Distribution of Line 55	Ln55/55a	100.0000%	9.7393%	0.2287%	0.5389%	-	-	-	28.5828%	26.6974%	-	1.0987%	-	0.7867%	-	-	28.5931%	8.9117%	-	-	23.4054%

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)		Data Only Other (s)
APPORTIONMENT FACTORS																						
1	Big Three Expenses Distr	A-3.Ln6	100.0000%	6.7089%	0.4492%	0.3755%	-	-	-	22.6324%	21.7363%	-	0.1992%	-	0.6968%	-	-	48.0886%	17.5015%	-	-	4.2440%
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2.Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
3	Customer Operations Distr	A-13.Ln56	100.0000%	9.7393%	0.2287%	0.5389%	-	-	-	28.5828%	26.6974%	-	1.0987%	-	0.7867%	-	-	28.5931%	8.9117%	-	-	23.4054%
CORP OPERATIONS EXP APPORTIONMENT																						
4	6710 Exec & Planning Expenses																					
5	All Other	Ln5a*1	7,908	531	36	30	-	-	-	1,790	1,719	-	16	-	55	-	-	3,803	1,384	-	-	336
6	Direct Assignment	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6	7,908	531	36	30	-	-	-	1,790	1,719	-	16	-	55	-	-	3,803	1,384	-	-	336
8	6720 Gen'l and Admin Expenses																					
9	All Other	Ln9a*1	46,124	3,094	207	173	-	-	-	10,439	10,026	-	92	-	321	-	-	22,180	8,072	-	-	1,957
10	Direct Assignment	Ln10a*1	32,259	2,164	145	121	-	-	-	7,301	7,012	-	64	-	225	-	-	15,513	5,646	-	-	1,369
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10	78,383	5,259	352	294	-	-	-	17,740	17,037	-	156	-	546	-	-	37,693	13,718	-	-	3,327
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11	86,291	5,789	388	324	-	-	-	19,530	18,756	-	172	-	601	-	-	41,496	15,102	-	-	3,662
13	Distribution of Line 12	Ln12/12a	100.0000%	6.7089%	0.4492%	0.3755%	-	-	-	22.6324%	21.7363%	-	0.1992%	-	0.6968%	-	-	48.0886%	17.5015%	-	-	4.2440%
OPERATING TAXES APPORTIONMENT																						
14	7200 Operating Taxes																					
15	Federal Income Taxes	A-3.Ln40	85,501	(6,015)	(491)	(269)	-	-	-	17,412	16,916	-	(297)	-	794	-	-	100,345	(19,146)	-	-	(6,336)
16	State & Local Income Taxes	A-3.Ln40	18,157	(1,277)	(104)	(57)	-	-	-	3,698	3,592	-	(63)	-	169	-	-	21,309	(4,066)	-	-	(1,345)
17	OP FED, STATE, LOCAL TAXES		103,657	(7,292)	(596)	(326)	-	-	-	21,110	20,508	-	(361)	-	962	-	-	121,654	(23,212)	-	-	(7,681)
18	Schedule M Income Tax Adjustments	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Taxes - Property	Ln19a*2	54,424	3,870	128	302	-	-	-	12,146	11,798	-	-	-	348	-	-	32,986	4,993	-	-	-
20	Operating Taxes - Other	Ln20a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Taxes - Direct Assignment	Ln21a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21	54,424	3,870	128	302	-	-	-	12,146	11,798	-	-	-	348	-	-	32,986	4,993	-	-	-
OPERATING REVENUE SEPARATIONS																						
23	5000 Basic Local Revenue	Direct	-																			
24	5080 Interstate Access/End User Revenue	Ln24a*2	464,660	14,417	477	1,125	-	-	-	115,732	112,419	-	-	-	3,313	-	-	314,308	18,601	-	-	-
25	5084 State Access/End User Revenue	Direct	-																			
26	5100 Long Distance Message Revenue	Direct	-																			
27	5200 Miscellaneous Operating Revenue	Ln27a*3	1,083	105	2	6	-	-	-	310	289	-	12	-	9	-	-	310	97	-	-	254
28	7100 Other Operating Income	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL OPERATING REVENUE		465,743	14,522	480	1,131	-	-	-	116,041	112,708	-	12	-	3,321	-	-	314,618	18,698	-	-	254
EQUAL ACCESS EXP APPORTIONMENT																						
30	Equal Access Expenses	Direct	-							-					-							
EXPENSES ALLOW/DISALLOW APPORTION																						
31	Expense Allowances/Disallowances																					
32	Interest on Customer Deposits	Ln32a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Interest	Ln33a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln34a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Allocated on the A-1

RESERVES AND DEFERRALS

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	2110 Support Assets Distr	A-4,Ln8	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	
2	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	
3	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2230 COE Transmission Distr	A-5,Ln64	100.0000%	5.3690%	1.1253%	-	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	
5	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	A-7,Ln45	100.0000%	10.4303%	-	0.9665%	-	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-	
7	GSF COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	
8	2680 Capital Leases Distr	A-8,Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2680 Leasehold Improve Distr	A-8,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2005 Telecom PLt Adjustment	A-9,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESERVES & DEFERRALS APPORTIONMENT																						
11	1500 Other Juris Assets - Net	Ln11a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	3100 Accum Depr-Support Assets	Ln12a*1	45,185	3,213	106	251	-	-	-	10,084	9,795	-	-	-	289	-	-	27,386	4,145	-	-	
13	2220 Operator Systems																					
14	Cat 1-Operator Systems	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Manual Switchboards	A-5,Ln1	-							-												
16	Auxiliary Switchboards		-							-												
17	Intercept	Direct	-							-												
18	Directory Assistance	Direct	-							-												
19	Svc Obs Boards	A-5,Ln11	-							-												
20	TSPS		-							-												
21	Operator	A-5,Ln2	-							-												
22	RTA	A-5,Ln12	-							-												
23	Other	A-5,Ln13	-							-												
24	Direct Assignment	A-5,Ln14	-							-												
25	3100 Accum Depr-COE Operator		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	2210 Central Office Switching																					
27	COE Switching	Ln27a*15	237,190	-	-	-	-	-	-	237,190	237,190	-	-	-	-	-	-	-	-	-	-	
28	Cat 2-Tandem Switching																					
29	Tandem Switching	Direct	-							-												
30	Direct Assign-MSG	Direct	-							-												
31	-PL	Direct	-							-												
32	Total Cat 2	Ln29..31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Cat 3-Local Switching - TS	Direct	-							-												
34	Cat 3-Local Switching - NTS	Direct	-							-												
35	Direct Assign-MSG	Direct	-							-												
36	-PL	Direct	-							-												
37	Total Cat 3	Ln33..36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	3100 Accum Depr-COE Switching		237,190	-	-	-	-	-	-	237,190	237,190	-	-	-	-	-	-	-	-	-	-	

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access					Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		INTERSTATE		Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)	Dir Asst (j)			Surcharge (k)	Equal Access (l)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)			
RESERVES & DEFERRALS APPORTIONMENT																								
39	2230 Central Office - Transmission																							
40	COE Transmission	Ln40a*4	246,029	13,209	2,769	-	-	-	-	2,238	-	-	-	-	2,238	-	-	119,949	107,864	-	-	-	-	-
41	Cat 4.1-Exchange Circuit																							
42	4.11 Wideband Line	Direct	-	-																				
43	Direct Assign-MSG	Direct	-																					
44	-PL	Direct	-	-																				
45	4.11 Ethernet-Line		-																					
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32	-																					
47	4.12 Ex Trk xWB - Basic	Direct	-																					
48	Direct Assign-MSG	Direct	-																					
49	-PL	Direct	-																					
50	Ex Trk WB	Direct	-																					
51	Direct Assign-MSG	Direct	-																					
52	-PL	Direct	-																					
53	4.13 Ex Line xWB																							
54	Joint MSG	Direct	-																					
55	PL & Local	Direct	-	-																				
56	Direct Assign-MSG	Direct	-																					
57	-PL	Direct	-	-																				
58	Cat 4.2-Interexchange																							
59	4.21 Furn to Others-MSG	Direct	-																					
60	-PL	Direct	-																					
61	4.22 Wideband																							
62	Interexchange PL	Direct	-																					
63	Direct Assign-MSG	Direct	-																					
64	-PL	Direct	-																					
65	4.22 Ethernet																							
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32	-																					
67	4.23 All Other																							
68	Jt MSG-Access	Direct	-																					
69	PL TWX-Access	Direct	-																					
70	Interexchange MSG - DA	Direct	-																					
71	Interexchange PL - DA	Direct	-																					
72	PL - DA	Direct	-																					
73	Cat 4.3-Host/Remote																							
74	Joint	Direct	-																					
75	WATS-MSG	Direct	-																					
76	-PL	Direct	-																					
77	Direct Assign-MSG	Direct	-																					
78	-PL	Direct	-																					
79	Total Cat 4	Ln33..78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	3100 Accum Depr-COE Transmission		246,029	13,209	2,769	-	-	-	-	2,238	-	-	-	-	2,238	-	-	119,949	107,864	-	-	-	-	-
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80	483,219	13,209	2,769	-	-	-	-	239,428	237,190	-	-	-	2,238	-	-	119,949	107,864	-	-	-	-	-
82	2310 Info Orig/Term Equip																							
83	IOT	Ln83a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Cat 1-Other IOT																							
85	Public Telephone	Direct	-																					
86	All Other IOT-MSG	Direct	-																					
87	Direct Assign-MSG	Direct	-																					
88	-PL	Direct	-	-																				
89	Total Cat 1 - Other IOT	Ln85..88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Cat 2 CPE-MSG	Direct	-																					
91	-PL	Direct	-	-																				
92	Total Cat 2 - CPE	Ln90..91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	3100 Accum Depr-IOT Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
RESERVES & DEFERRALS APPORTIONMENT																					
94	2410 Cable & Wire Facilities																				
95	C&WF	Ln95a*6	295,914	30,865	-	2,860	-	-	-	2,312	-	-	-	-	2,312	-	-	259,877	-	-	-
96	Cat 1-Exch Line x/WB																				
97	1.2 Inter PL & WATS	Direct	-	-																	
98	1.3 Jointly Used	A-7,Ln1	-																		
99	Direct Assign-MSG	Direct	-																		
100	-PL	Direct	-	-																	
101	Total Category 1	Ln96..100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
102	Cat 2-WB & Exch Trunk																				
103	Ex Trk x/WB - joint message	Direct	-												-						
104	Ex Line WB - PL	Direct	-	-																	
105	Ex Line WB - Data Only DSL	Direct	-															-			
106	Ex Line Ethernet		-					-													
107	WB Line - MSG	Direct	-							-					-						
108	-PL	Direct	-	-																	
109	WB Trunk-PL	Direct	-																		
110	WB Trk Direct Assign-MSG	Direct	-												-						
111	-PL	Direct	-																		
112	Total Category 2	Ln103..111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
113	Cat 3-Interexchange C&WF																				
114	Wideband:																				
115	Jt MSG-Access	Direct	-												-						
116	PL/TWX-Access	Direct	-				-														
117	Direct Assign-MSG	Direct	-												-					-	
118	-PL	Direct	-				-													-	
119	All Other:																				
120	Jt MSG-Access	Direct	-												-						
121	PL/TWX-Access	Direct	-				-														
122	Joint TWX-IT	Direct	-												-						
123	Joint TWX-Remote	Direct	-																		
124	Interexchange MSG - DA	Direct	-												-						
125	Interexchange PL - DA	Direct	-				-														
126	DSL Interexchange	Ln66a*A-7,Ln2	-																-	-	
127	Ethernet Interexchange		-																		
128	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
129	Cat 4-Host/Remote																				
130	Joint (x/WATS)	Direct	-												-						
131	WATS-MSG	Direct	-																		
132	-PL	Direct	-				-														
133	Direct Assign-MSG	Direct	-												-						
134	-PL	Direct	-				-														
135	Total Category 4	Ln130..134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
136	3100 Accum Depr-C&WF		295,914	30,865	-	2,860	-	-	-	2,312	-	-	-	-	2,312	-	-	259,877	-	-	-
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136	824,318	47,287		2,875		3,111	-	251,824		246,985		-	4,839		-	407,212		112,009	
138	Distribution of Line 137	Ln137/137a	100.0000%	5.7365%		0.3488%		0.3774%	-	30.5494%		29.9623%		-	0.5870%		-	49.3999%		13.5881%	
139	3200 Accum Depr Property Held																				
140	For Future Telecom Use	Ln140a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	3400 Accum Amort Tangible																				
142	Capital Leases	Ln142a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
143	Leasehold Improv	Ln143a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	3500 Accum Amort-Intangible	Ln145a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	3600 Accum Amort-Other	Ln146a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
147	4040 Customer Deposits	Ln147a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
148	Direct Assignment	Ln148a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
149	TOTAL CUSTOMER DEPOSITS	Ln147..148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

RESERVES AND DEFERRALS

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
150	2110 Support Assets Distr	A-4,Ln8	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
151	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
152	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	2230 COE Transmission Distr	A-5,Ln64	100.0000%	5.3690%	1.1253%	-	-	-	-	0.9097%	-	-	-	-	0.9097%	-	-	48.7540%	43.8420%	-	-	-
154	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	2410 C&WF Distr	A-7,Ln45	100.0000%	10.4303%	-	0.9665%	-	-	-	0.7813%	-	-	-	-	0.7813%	-	-	87.8218%	-	-	-	-
156	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
157	Big Three Expenses Distr	A-3,Ln6	100.0000%	6.7089%	0.4492%	0.3755%	-	-	-	22.6324%	21.7363%	-	0.1992%	-	0.6968%	-	-	48.0886%	17.5015%	-	-	4.2440%
158	GSP COE IOT C&WF Ea Acs (LS)	A-2,Ln53	100.0000%	7.1101%	0.2355%	0.5548%	-	-	-	22.3169%	21.6781%	-	-	-	0.6388%	-	-	60.6090%	9.1738%	-	-	-
RESERVES & DEFERRALS APPORTIONMENT																						
159	4100 Net Cur Def Op Inc Taxes																					
160	Support Assets	Ln160a*150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	COE-Switching	Ln161a*151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	COE-Operator	Ln162a*152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	COE-Transmission	Ln163a*153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	IOT	Ln164a*154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	C&WF	Ln165a*155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Not Classified by Account	Ln166a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Distribution of Line 167	Ln167/167a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	4310 Other Long-Term Liabilities	Ln169a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	4340 Net Noncurrent Def Taxes																					
171	Support Assets	Ln171a*150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172	COE-Switching	Ln172a*151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173	COE-Operator	Ln173a*152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	COE-Transmission	Ln174a*153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
175	Info Orig/Term Equip	Ln175a*154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
176	C&WF	Ln176a*155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177	Not Classified by Acct	Ln177a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
179	4360 Other Deferred Credits-Net	Ln179a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	4370 Other Juris Liabilities																					
181	& Deferred Credits - Net	Ln181a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOWANCES APPORTIONMENT																						
182	Accum Depr & Amort Allow/Disallow	Ln182a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Direct Assignment	Ln183a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
1	6620 Telephone Operator Services																				
2	Std Work Seconds - Manual Boards	Records	-						-	-	-									-	
3	SWS - Manual Boards %		-						-	-	-									-	
4	Std Work Seconds - TSPS	Records	-						-	-	-									-	
5	SWS - TSPS %		-						-	-	-									-	
6	Std Work Seconds - Operators	Records	-						-	-	-									-	
7	SWS - Operator %		-						-	-	-									-	
8	Operator Services Under Contract																				
9	Transport	Records	-						-			-									
10	Information	Records	-						-		-										
11	Local Switching	Records	-						-	-											
12	All Other	Records	-																		
13	Total		-							-	-	-								-	
14	Operator Services Under Contract %		-							-	-	-								-	
15	6620 Local Business Office																				
16	EU Service Order Processing																				
17	LEC's own Toll Service	Records	100	100																-	
18	LEC's own DSL Service	Records	-																		
19	Concerning IXC's Toll service	Records	-																		
20	EU SOP Contact %		100.0000%	100.0000%			-													-	
21	EU Payment & Collection																				
22	LEC's Own Toll Billing	Records	-	-																-	
23	LEC's Own DSL Billing	Records	-																		
24	Billing on Behalf of IXC	Records	2,070																	2,070	
25	End User CCL Charges	Records	618													618					
26	EU P&C %		100.0000%	-			-								22.9911%					77.0089%	
27	EU Billing Inquiry																				
28	LEC's Own Toll Billing	Records	364	-																364	
29	LEC's Own DSL Billing	Records	-																		
30	Billing on Behalf of IXC	Records	-																		
31	End User CCL Charges	Records	109													109					
32	EU BI %		100.0000%	-			-								23.0444%					76.9556%	
33	IXC Service Order Contacts																				
34	Msg Toll and Access Service	Records	100	-					27	26	-	-	-	1	-	-	73				
35	DSL Service	Records	-																		
36	Billing and Collection Service	Records	-																		
37	IXC SO Contact %		100.0000%	-			-		26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%	-			
38	IXC Billed Revenue																				
39	Total Excluding B&C	Records	100	-					27	26	-	-	-	1	-	-	73				
40	DSL Service	Records	-																		
41	Billing and Collections	Records	-																		
42	IXC P&C %		100.0000%	-			-		26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%	-			
43	IXC Billing Inquiry Contacts																				
44	Total Excluding B&C	Records	100	-					27	26	-	-	-	1	-	-	73				
45	DSL Service	Records	-																		
46	Billing and Collections	Records	-																		
47	IXC BI Contact %		100.0000%	-			-		26.9119%	26.1415%	-	-	-	0.7704%	-	-	73.0881%	-			
48	Public Telephone Revenue																				
49	Limited Public Telephones	Records	-													-					
50	Public Interest Paystations	Records	-																		
51	Public Telephone Revenue %		-													-					

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

			Revenue Requirements										
Line	Year	Source	Total	Total Special Access	Special Access/Ethernet			Total Switched Access	Switched Access			Common Line Carrier Common Line	Non Access B&C IX
					Channel Termination	Channel Mileage Termination	Channel Mileage Facility		Local Switching (A)	Information Surcharge	Transport		
1	Adjusted Revenue Requirement	Ln6+Ln9+Ln12	377,652	33,574	30,212	1,189	2,173	86,682	86,312	425	(55)	248,347	9,049
2	Average Net Investment	A-1,Ln3	461,014	48,787				36,473				375,754	-
3	Expense & Other Taxes	A-1,Ln22	301,239	25,492				91,738				174,960	9,049
4	State Income Tax	A-1,Ln18	5,655	597				457				4,601	
5	Gross Receipts Tax/Uncollectible	A-1,Ln23+25	-	-				-				-	
6	Allocated Line Port Revenue Requirments	A-1,Ln31	-	-				(8,306)				8,306	
7	Corporate Operations Limitation	A-1,Ln36	-									-	
8	Regression limitation	A-1,Ln37	-									-	
9	Allocated TIC Revenues	A-1,Ln35	-	-				(2,837)				2,837	
10	Total Expense & Other Taxes		306,894	26,089				81,052				190,704	9,049
11	Income from Interest Charged to Construction	A-1,Ln26	-	-				-				-	
12	Income Adjustment for FIT	,Ln26	16,775	1,782				1,267				13,726	
13	FIT Tax Credit	A-1,Ln48	-	-				-				-	

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

			Revenue Requirements																							
Source					Special Access/Ethernet		Switched Access		Information		Common Line		Non Access													
Ln6+Ln9+Ln12									425																	
																		</								

Income Adjustment for FIT: Recalculation

28	Interstate After Tax Income (A1, In. 20)	53,182	
29	Interstate FIT (A1, In. 45)	19,176	
30		72,358	
Adjustment:			
	(Ln 30-Ln 18)*.35 - Ln 29	17,568	17,309
	0.35		

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)		Data Only Other (s)
1	Net Telecom Plant	A-2, Ln44	505,839	20,155	124	2,177	-	-	-	62,481	59,001	-	-	-	3,480	-	-	420,830	71	-	-	-
2	CWC Corporate Operations Limitation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln 1-2	505,839	20,155	124	2,177	-	-	-	62,481	59,001	-	-	-	3,480	-	-	420,830	71	-	-	-
4	Rate of Return	Records	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	67.5000%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	-
5	RETURN ON RATE BASE	Ln 3*4	56,907	2,267	14	245	-	-	-	7,029	6,638	-	-	-	391	-	-	47,343	8	-	-	-
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln 5-6	56,907	2,267	14	245	-	-	-	7,029	6,638	-	-	-	391	-	-	47,343	8	-	-	-
8	Fixed Charges	A-10, Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	A-10, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	A-10, Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	A-10, Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	A-10, Ln60	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-
16	Total Misc Inc Adjustment	A-10, Ln61	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-
17	AFTER TAX INCOME	Ln 7-16	57,708	2,294	15	247	-	-	-	7,229	6,832	-	-	-	397	-	-	47,914	9	-	-	-
18	State Income Tax	Ln 62	6,302	251	2	27	-	-	-	789	746	-	-	-	43	-	-	5,233	1	-	-	-
19	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln 53	21,738	864	6	93	-	-	-	2,723	2,574	-	-	-	149	-	-	18,049	3	-	-	-
21	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	A-3, Ln24	393,760	14,225	883	963	-	-	-	119,491	116,225	-	499	-	2,767	-	-	245,191	508	-	-	12,499
23	Uncollectibles	A-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	NET REVENUE REQUIREMENT	Ln 7+18...23	478,707	17,608	904	1,328	-	-	-	130,032	126,182	-	499	-	3,351	-	-	315,816	520	-	-	12,499
25	Gross Receipts Tax	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	7340 Alw Fds Used Dur Constr	A-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL REVENUE REQUIREMENT	Ln 24+25-26	478,707	17,608	904	1,328	-	-	-	130,032	126,182	-	499	-	3,351	-	-	315,816	520	-	-	12,499
28	Local Switching Support	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	6540 Access Expense - Federal Support	A-12, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Adjusted Revenue Requirement xLSS & 6540	Ln 27-28-29	478,707	17,608	904	1,328	-	-	-	130,032	126,182	-	499	-	3,351	-	-	315,816	520	-	-	12,499
31	Line Port Adjustment	Ln 30e*30%	-	-	-	-	-	-	-	(8,306)	(8,306)	-	-	-	-	-	-	8,306	-	-	-	-
32	Interstate TIC Revenues	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Revised Rev Req prior to TIC Reallocation	Ln 30+31+32	466,209	17,608	904	1,328	-	-	-	121,726	117,876	-	499	-	3,351	-	-	324,122	520	-	-	-
34	Distribution of Line 33	Ln 33/33a	100.0000%	3.7768%	0.1940%	0.2849%	-	-	-	26.1098%	25.2840%	-	0.1070%	-	0.7188%	-	-	69.5230%	0.1116%	-	-	-
35	Interstate TIC Reallocation	Ln 32a*34	-	-	-	-	-	-	-	(2,837)	-	-	-	-	(2,837)	-	-	2,837	-	-	-	-
36	Corporate Operations Expense Exclusion	HCLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Regression limitation	HCLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL REVENUE REQUIREMENT	Ln 27+31-32+35	478,707	17,608	904	1,328	-	-	-	118,889	117,876	-	499	-	514	-	-	326,959	520	-	-	12,499
INCOME TAXES																						
39	Net Return	Ln 7	56,907	2,267	14	245	-	-	-	7,029	6,638	-	-	-	391	-	-	47,343	8	-	-	-
40	Fixed Charges	Ln 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Amortization of Excess Deferred Taxes	Ln 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Capitalized Payroll Taxes	Ln 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Depreciation Adjustment	Ln 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Schedule M Income Tax Adjustments	Ln 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	FIT Allowances/Disallowances	Ln 13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Inc Adj Alloc on 2001	Ln 14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Inc Adj Alloc on Big 3 Exp	Ln 15	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-
48	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total Income Adjustments	Ln 40+45..47	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-
50	Federal Taxable Income	Ln 39-49 Gross Up	79,446	3,158	21	341	-	-	-	9,952	9,406	-	-	-	546	-	-	65,963	12	-	-	-
51	Federal Income Tax	27.3622%	21,738	864	6	93	-	-	-	2,723	2,574	-	-	-	149	-	-	18,049	3	-	-	-
52	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Net Federal Income Tax	Ln 51-52	21,738	864	6	93	-	-	-	2,723	2,574	-	-	-	149	-	-	18,049	3	-	-	-
54	Net Return	Ln 39	56,907	2,267	14	245	-	-	-	7,029	6,638	-	-	-	391	-	-	47,343	8	-	-	-
55	Fixed Charges	Ln 40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Other SIT Adjustments	Ln 46+47	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-
61	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Federal Income Tax	Ln 20+21	21,738	864	6	93	-	-	-	2,723	2,574	-	-	-	149	-	-	18,049	3	-	-	-
58	State Taxable Income	Gross Up Calculation	85,748	3,409	22	368	-	-	-	10,741	10,152	-	-	-	589	-	-	71,196	13	-	-	-
59	State Income Tax	7.3500%	6,302	251	2	27	-	-	-	789	746	-	-	-	43	-	-	5,233	1	-	-	-
60	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Net State Income Tax	Ln 59-60	6,302	251	2	27	-	-	-	789	746	-	-	-	43	-	-	5,233	1	-	-	-

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
1	2110 Land & Support Assets	A-4,Ln12	66,205	2,205	85	202	-	-	-	16,494	16,069	-	-	-	425	-	-	47,171	49	-	-	-
2	2210 COE-Switching	A-5,Ln28	260,635	-	-	-	-	-	-	260,635	260,635	-	-	-	-	-	-	-	-	-	-	-
3	2220 COE-Operator	A-5,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	A-5,Ln72	164,489	6,359	1,387	-	-	-	-	1,926	-	-	-	-	1,926	-	-	154,020	798	-	-	-
5	2310 Info Orig/Term Equip	A-6,Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	A-7,Ln44	648,720	29,404	-	3,269	-	-	-	4,966	-	-	-	-	4,966	-	-	611,082	-	-	-	-
7	Total COE, IOT, C&WF	Ln2,.6	1,073,844	35,763	1,387	3,269	-	-	-	267,527	260,635	-	-	-	6,892	-	-	765,102	798	-	-	-
8	Distribution of Line 7	Ln777a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
9	Equal Access - Investment	A-9,Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	A-8,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
12	Distribution of Line 11	Ln11/11a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
13	2690 Intangible Assets	A-8,Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
15	Distribution of Line 14	Ln14/14a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	2003 Plant Under Const	A-9,Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	2005 Telecom Plant Adjustment	A-9,Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL TELECOM PLANT	Ln14+16,.18	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
20	1220 Materials and Supplies	A-9,Ln19	4,110	137	5	13	-	-	-	1,024	998	-	-	-	26	-	-	2,929	3	-	-	-
21	1500 Other Juris Assets-Net	A-15,Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3100 Accumulated Depreciation	A-15,Ln137	653,516	18,455	1,373	1,351	-	-	-	226,349	222,388	-	-	-	3,961	-	-	405,198	790	-	-	-
23	Equal Access - Accum Depreciation	A-9,Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort-Tangible	A-15,Ln144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort-Intangible	A-15,Ln145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort-Other	A-15,Ln146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	4360 Other Deferred Credits-Net	A-15,Ln179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	NET TELECOM PLANT	Ln19+20-21,.32	490,643	19,649	104	2,131	-	-	-	58,695	55,313	-	-	-	3,382	-	-	410,004	60	-	-	-
34	Distribution of Line 33	Ln33/33a	100.0000%	4.0048%	0.0212%	0.4344%	-	-	-	11.9629%	11.2735%	-	-	-	0.6894%	-	-	83.5645%	0.0122%	-	-	-
35	1402 Rural Tel Bank Stock	A-9,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Cash Working Capital	A-9,Ln20	15,195	506	20	46	-	-	-	3,786	3,688	-	-	-	98	-	-	10,827	11	-	-	-
37	Equal Access - Unamortized Expenses	A-9,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Invest Allow/Disallowances	A-9,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	4040 Customer Deposits	A-15,Ln149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	4310 Other Long-Term Liabilities	A-15,Ln169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	NET TELECOM PLANT AND	Ln33+35,.39+42	505,839	20,155	124	2,177	-	-	-	62,481	59,001	-	-	-	3,480	-	-	420,830	71	-	-	-
44	OTHER RATE BASE ITEMS	-40,.41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Distribution of Line 44	Ln44/44a	100.0000%	3.9845%	0.0244%	0.4305%	-	-	-	12.3519%	11.6640%	-	-	-	0.6880%	-	-	83.1946%	0.0140%	-	-	-

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
46	2001 TELECOM PLANT IN SVC	Ln14	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
47	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
49	Distribution of Line 48	Ln48/48a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
51	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
53	Distribution of Line 52	Ln52/52a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30	1,140,049	37,967	1,472	3,470	-	-	-	284,020	276,703	-	-	-	7,317	-	-	812,273	847	-	-	-
55	Distribution of Line 54	Ln54/54a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7	1,073,844	35,763	1,387	3,269	-	-	-	267,527	260,635	-	-	-	6,892	-	-	765,102	798	-	-	-
57	Equal Access Investment	A-2,Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	COE,IOT,C&WF,Eq Acs	Ln56+57	1,073,844	35,763	1,387	3,269	-	-	-	267,527	260,635	-	-	-	6,892	-	-	765,102	798	-	-	-
59	Distribution of Line 58	Ln58/58a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
60	GSF,COE,IOT,C&WF,Eq Acs (LS)																					
61	(Trans, Switch, CCL only)	Ln52	1,096,293							284,020	276,703				7,317	-	-	812,273				
62	Distribution of Line 61	Ln61/61a	100.0000%							25.9073%	25.2399%				0.6674%	-	-	74.0927%				
63	GSF,COE,IOT,C&WF,Eq Acs (LS)																					
64	(Special Access only)	Ln52	42,909	37,967	1,472	3,470	-	-	-													
65	Distribution of Line 64	Ln64/64a	100.0000%	88.4827%	3.4304%	8.0868%	-	-	-													
66	COE,IOT,C&WF																					
67	x/CCL,B&C,IX	Ln7	308,742	35,763	1,387	3,269	-	-	-	267,527	260,635	-	-	-	6,892	-	-	-	798	-	-	-
68	Distribution of Line 67	Ln67/67a	100.0000%	11.5833%	0.4491%	1.0587%	-	-	-	86.6506%	84.4184%	-	-	-	2.2323%	-	-	-	0.2583%	-	-	-
69	COE Switching Investment	A-5,Ln28	260,635	-	-	-	-	-	-	260,635	260,635	-	-	-	-	-	-	-	-	-	-	-
70	Equal Access Investment	A-9,Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	COE Switching, Equal Access Investment	Ln69+70	260,635	-	-	-	-	-	-	260,635	260,635	-	-	-	-	-	-	-	-	-	-	-
72	Distribution of Line 71	Ln71/71a	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
73	C&WF Cat 1.3	A-7,Ln6	611,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	611,082	-	-	-	-
74	Direct Assign - MSG (1.3)	A-7,Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74	462,762	35,763	1,387	3,269	-	-	-	267,527	260,635	-	-	-	6,892	-	-	154,020	798	-	-	-
76	Distribution of Line 75	Ln75/75a	100.0000%	7.7281%	0.2996%	0.7063%	-	-	-	57.8109%	56.3216%	-	-	-	1.4893%	-	-	33.2828%	0.1723%	-	-	-

Note 1: Equal Access transferred to Local Switching for distribution

SEPARATED EXPENSE SUMMARY

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
1	Plt Spec Exp Accts 6110,6120																					
2	6210,6220,6230,6310,6410	A-11,Ln32	77,750	2,436	271	132	-	-	-	19,855	19,277	-	-	-	578	-	-	54,899	156	-	-	-
3	PI Nonspec Account 6510,6530,6540	A-12,Ln24	12,795	426	17	39	-	-	-	3,188	3,105	-	-	-	82	-	-	9,116	10	-	-	-
4	Cust Oper Accts 6610,6620	A-13,Ln55	21,795	1,561	36	86	-	-	-	8,449	8,031	-	206	-	212	-	-	6,494	21	-	-	5,148
5	TOTAL BIG THREE EXPENSES	Ln2,.4	112,340	4,423	324	257	-	-	-	31,492	30,414	-	206	-	873	-	-	70,510	186	-	-	5,148
6	Distribution of Line 5	Ln5/5a	100.0000%	3.9368%	0.2885%	0.2289%	-	-	-	28.0329%	27.0733%	-	0.1829%	-	0.7767%	-	-	62.7647%	0.1659%	-	-	4.5822%
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31	55,647	1,700	243	65	-	-	-	14,349	13,912	-	-	-	436	-	-	39,151	140	-	-	-
8	PI Nonspec Account 6510,6530,6540	A-12,Ln24	12,795	426	17	39	-	-	-	3,188	3,105	-	-	-	82	-	-	9,116	10	-	-	-
9	Cust Oper Accts 6610,6620 x/amounts																					
10	allocated on GSF	A-13,Ln54	14,307	1,447	32	77	-	-	-	6,469	6,107	-	201	-	161	-	-	1,233	19	-	-	5,030
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7,.10	82,749	3,572	292	181	-	-	-	24,005	23,125	-	201	-	680	-	-	49,501	168	-	-	5,030
12	Distribution of Line 11	Ln11/11a	100.0000%	4.3172%	0.3525%	0.2184%	-	-	-	29.0097%	27.9456%	-	0.2427%	-	0.8215%	-	-	59.8203%	0.2027%	-	-	6.0790%
13	Plant Specific Expenses	A-11,Ln32	77,750	2,436	271	132	-	-	-	19,855	19,277	-	-	-	578	-	-	54,899	156	-	-	-
14	Plant Nonspecific Expenses	A-12,Ln157	86,090	2,325	51	232	-	-	-	34,331	33,907	-	-	-	424	-	-	49,121	29	-	-	-
15	Customer Operations Expenses	A-13,Ln55	21,795	1,561	36	86	-	-	-	8,449	8,031	-	206	-	212	-	-	6,494	21	-	-	5,148
16	Corporate Operations Expenses	A-14,Ln12	160,421	6,315	463	367	-	-	-	44,971	43,431	-	293	-	1,246	-	-	100,688	266	-	-	7,351
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	7300 Contributions	A-10,Ln16	848	28	1	3	-	-	-	211	206	-	-	-	5	-	-	604	1	-	-	-
19	TOTAL OPERATING EXPENSES	Ln13,.18	346,904	12,665	823	820	-	-	-	107,818	104,853	-	499	-	2,466	-	-	211,807	473	-	-	12,499
20	Operating Taxes	A-14,Ln22	46,855	1,560	60	143	-	-	-	11,673	11,372	-	-	-	301	-	-	33,384	35	-	-	-
21	Equal Access Expenses	A-14,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Expense Allow/Disallowances	A-14,Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	5240 Rent Revenues	A-10,Ln43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL OPERATING EXP & TAXES	Ln19+20,.22-23	393,760	14,225	883	963	-	-	-	119,491	116,225	-	499	-	2,767	-	-	245,191	508	-	-	12,499
25	Distribution of Line 24	Ln24/24a	100.0000%	3.6127%	0.2243%	0.2445%	-	-	-	30.3461%	29.5167%	-	0.1267%	-	0.7026%	-	-	62.2692%	0.1290%	-	-	3.1742%
INCOME TAX CALCULATION																						
26	Other Operating Income	A-14,Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	AFUDC	A-10,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Operating Revenue	A-14,Ln29-Ln26	675,520	118,881	4,607	10,861	-	-	-	139,778	136,161	-	17	-	3,600	-	-	398,329	2,650	-	-	414
29	Uncollectible Revenue	A-10,Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Income Effect Jurisdictional Difference	A-10,Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IRS Income Adjustment	A-10,Ln60	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-
32	TOTAL REVENUE & OTHER INCOME	Ln26,.31	674,719	118,855	4,606	10,858	-	-	-	139,578	135,966	-	17	-	3,595	-	-	397,758	2,649	-	-	414
33	Contributions	A-10,Ln16	848	28	1	3	-	-	-	211	206	-	-	-	5	-	-	604	1	-	-	-
34	Operating Expenses	Ln19-Ln33	346,056	12,637	822	818	-	-	-	107,606	104,647	-	499	-	2,460	-	-	211,203	473	-	-	12,499
35	Operating Taxes	A-14,Ln22	46,855	1,560	60	143	-	-	-	11,673	11,372	-	-	-	301	-	-	33,384	35	-	-	-
36	Fixed Charges	A-10,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL OPERATING EXPENSES	Ln33,.36	393,760	14,225	883	963	-	-	-	119,491	116,225	-	499	-	2,767	-	-	245,191	508	-	-	12,499
38	State Taxable Income	Ln32-Ln37	280,959	104,629	3,723	9,895	-	-	-	20,087	19,741	-	(482)	-	829	-	-	152,567	2,141	-	-	(12,084)
39	State Income Tax		20,651	7,690	274	727	-	-	-	1,476	1,451	-	(35)	-	61	-	-	11,214	157	-	-	(888)
40	Distribution of Line 38	Ln38/38a	100.0000%	37.2400%	1.3250%	3.5219%	-	-	-	7.1496%	7.0264%	-	(0.1717%)	-	0.2950%	-	-	54.3023%	0.7622%	-	-	(4.3010%)
41	Federal Taxable Income	Ln32-Ln37	280,959	104,629	3,723	9,895	-	-	-	20,087	19,741	-	(482)	-	829	-	-	152,567	2,141	-	-	(12,084)
42	State Income Tax	Ln39	20,651	7,690	274	727	-	-	-	1,476	1,451	-	(35)	-	61	-	-	11,214	157	-	-	(888)
43	Net Federal Taxable Income	Ln41-Ln42	260,309	96,939	3,449	9,168	-	-	-	18,611	18,290	-	(447)	-	768	-	-	141,354	1,984	-	-	(11,196)
44	Federal Income Tax		71,226	26,525	944	2,509	-	-	-	5,092	5,005	-	(122)	-	210	-	-	38,677	543	-	-	(3,063)
45	Amortization of Investment Tax Credit	A-10,Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Federal Income Tax	Ln44-Ln45	71,226	26,525	944	2,509	-	-	-	5,092	5,005	-	(122)	-	210	-	-	38,677	543	-	-	(3,063)



GENERAL SUPPORT FACILITIES

LINEDESCRIPTIONSOURCE			INTERSTATE																			
			TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	COE, IOT, C&WF Distr	A-2,Ln59	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-			0.6418%	-	-	71.2489%	0.0743%	-	-	-
2	Modified Big Three Expenses Distr	A-3,Ln12	100.0000%	4.3172%	0.3525%	0.2184%	-	-	-	29.0097%	27.9456%	-	0.2427%	-	0.8215%	-	-	59.8203%	0.2027%	-	-	6.0790%
LAND & SUPT ASSETS APPORTIONMENT																						
3	2110 Land & Support Assets																					
4	Support Assets-Joint x/GSF - B&C	Ln4a*1	65,887	2,194	85	201	-	-	-	16,414	15,992	-			423	-	-	46,944	49	-	-	-
5	General Support Facilities - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln6a*1	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-
7	Total Support Assets	Ln4..6	65,887	2,194	85	201	-	-	-	16,414	15,992	-	-	-	423	-	-	46,944	49	-	-	-
8	Distribution of Line 7	Ln77a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
9	Land Assets-Joint	Ln9a*1	318	11	0	1	-	-	-	79	77	-			2	-	-	227	0	-	-	-
10	Direct Assignment	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	Ln9..10	318	11	0	1	-	-	-	79	77	-	-	-	2	-	-	227	0	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11	66,205	2,205	85	202	-	-	-	16,494	16,069	-	-	-	425	-	-	47,171	49	-	-	-
13	Distribution of Line 12	Ln12/12a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-

CENTRAL OFFICE EQUIPMENT

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	100.0000%						-	-	-									100.0000%	
2	COE - Cat. 1 TSPS Complex	A-16,Ln5	100.0000%						-	-	-									100.0000%	
COE APPORTIONMENT																					
3	2220 Operator Systems																				
4	Cat 1-Operator Systems																				
5	Manual Switchboards	Ln5a*1	-						-	-	-									-	
6	Auxiliary Switchboards																				
7	Intercept	Direct	-						-	-											
8	Directory Assistance	Direct	-								-										
9	Svc Obs Boards	Ln9a*31	-						-	-	-				-					-	
10	TSPS																				
11	Operator	Ln11a*2	-						-	-	-									-	
12	RTA	Ln12a*31	-						-	-	-				-					-	
13	Other	Ln13a*31	-						-	-	-				-					-	
14	Direct Assignment	Ln14a*31	-						-	-	-				-			-		-	
15	Total Cat 1	Ln7,.14	-		-	-		-	-	-	-		-		-		-	-	-	-	
16	Distribution of Line 15	Ln15/15a	-			-		-	-	-	-		-		-		-	-	-	-	
17	2210 Central Office Switching																				
18	Cat 2-Tandem Switching																				
19	Tandem Switching	Direct	-						-						-						
20	Direct Assign-MSG	Direct	-						-												
21	-PL	Direct	-																		
22	Total Cat 2	Ln19,.21	-		-	-		-	-	-	-		-		-		-	-	-	-	
23	Cat 3-Local Switching - TS	Direct	260,635						260,635	260,635											
24	Cat 3-Local Switching - NTS	Direct	-																		
25	Direct Assign-MSG	Direct	-																		
26	-PL	Direct	-																		
27	Total Cat 3	Ln23,.26	260,635		-	-		-	-	260,635	260,635		-		-		-	-	-	-	
28	TOTAL COE-SWITCHING	Ln22+27	260,635		-	-		-	-	260,635	260,635		-		-		-	-	-	-	
29	Distribution of Line 28	Ln28/28a	100.0000%		-	-		-	-	100.0000%	100.0000%		-		-		-	-	-	-	
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7,.8+28	260,635							260,635	260,635		-				-	-	-	-	
31	Distribution of Line 30	Ln30/30a	100.0000%							100.0000%	100.0000%		-		-		-	-	-	-	

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE																		
				Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)		Data Only Other (s)
APPORTIONMENT FACTORS																						
32	DSL Access Lines Pct	Records	100.0000%																			
COE APPORTIONMENT																						
33	2230 Central Office - Transmission																					
34	Cat 4.1-Exchange Circuit																					
35	4.11 Wideband Line	Direct	6,359	6,359																		
36	Direct Assign-MSG	Direct	-							-					-							
37	-PL	Direct	-	-																		
38	4.11 Ethernet	Direct	-				-															
39	Wideband DSL-Exch Line	Ln39a*32	798															798	-			
40	4.12 Ex Trk xWB - Basic	Direct	-		-					-					-							
41	Direct Assign-MSG	Direct	-							-					-							
42	-PL	Direct	-		-																	
43	Ex Trk WB	Direct	-		-																	
44	Direct Assign-MSG	Direct	-							-					-							
45	-PL	Direct	-		-																	
46	4.13 Ex Line xWB																					
47	Joint MSG	Direct	154,020														-	154,020				
48	PL & Local	Direct	-	-																		
49	Direct Assign-MSG	Direct	-														-	-				
50	-PL	Direct	-	-																		
51	Cat 4.2-Interexchange																					
52	4.21 Furn to Others-MSG	Direct	-																		-	
53	-PL	Direct	-																		-	
54	4.22 Wideband																					
55	DSL Interexchange	Ln55a*32	-															-		-		
56	Jt MSG-Access	Direct	1,387		1,387																	
57	Direct Assign-MSG	Direct	-							-					-							
58	-PL	Direct	-		-																	
59	4.22 Ethernet	Direct	-					-														

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPOINTMENT FACTORS																					
COE APPORTIONMENT																					
59	4.23 All Other																				
60	Jt MSG-Access	Direct	1,926						1,926					1,926							
61	PL TWX-Access	Direct	-		-																
62	Interexchange MSG - DA	Direct	-						-					-							
63	Interexchange PL - DA	Direct	-		-																
64	Jt Msg TWX-IT	Direct	-						-					-							
65	Cat 4.3-Host/Remote																				
66	Joint	Direct	-		-				-					-							
67	WATS-MSG	Direct	-						-												
68	-PL	Direct	-			-															
69	Direct Assign-MSG	Direct	-						-					-							
70	-PL	Direct	-		-																
71	Total Cat 4	Ln35..58+60..70	164,489	6,359	1,387	-	-	-	1,926	-	-	-	-	1,926	-	-	154,020	798	-	-	
72	TOTAL COE-TRANSMISSION	Ln71	164,489	6,359	1,387	-	-	-	1,926	-	-	-	-	1,926	-	-	154,020	798	-	-	
73	Distribution of Line 72	Ln72/72a	100.0000%	3.8659%	0.8429%	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-	
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71	425,124	6,359	1,387	-	-	-	262,561	260,635	-	-	-	1,926	-	-	154,020	798	-	-	
75	Distribution of Line 74	Ln74/74a	100.0000%	1.4958%	0.3261%	-	-	-	61.7610%	61.3080%	-	-	-	0.4530%	-	-	36.2295%	0.1876%	-	-	

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
IOT EQUIPMENT APPORTIONMENT																					
1	2310 Info Orig/Term Equip																				
2	Cat 1-Other IOT																				
3	Public Telephone	Direct	-												-						
4	All Other IOT-MSG	Direct	-																		
5	Direct Assign-MSG	Direct	-																		
6	-PL	Direct	-																		
7	Total Cat 1 - Other IOT	Ln3,6	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Distribution of Line 8	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Cat 2 CPE-MSG	Direct	-																		
10	-PL	Direct	-																		
11	Total Cat 2 - CPE	Ln9,10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Distribution of Line 12	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL IOT EQUIPMENT	Ln7+11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution of Line 13	Ln13/13a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			INTERSTATE																		
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
1	Cat 1-3 Equiv Inter Loops Pct	Records	100.0000%																		
2	DSL Access Lines Pct	A-5,Ln32	100.0000%																		
C&WF CAT 1-2 APPORTIONMENT																					
3	2410 Cable & Wire Facilities																				
4	Cat 1-Exch Line x/WB																				
5	1.2 Inter PL & WATS	Direct	-	-																	
6	1.3 Jointly Used	Direct	611,082																		
7	Direct Assign-MSG	Direct	-	-																611,082	
8	-PL	Direct	-	-																-	
9	Total Category 1	Ln4..8	611,082	-	-	-	-	-	-	-	-	-	-	-	-	-	611,082	-	-	-	
10	Cat 2-WB & Exch Trunk																				
11	Ex Trk x/WB - joint message	Direct	-																-		
12	Ex Line WB - Data Only DSL	Direct	-																		
13	Ex Line Ethernet	Direct	-																	-	
14	Ex Line WB - PL	Direct	25,367	25,367																	
15	WB Line - MSG	Direct	-																		
16	-PL	Direct	4,037	4,037																	
17	WB Trunk-PL	Direct	-																-		
18	WB Trk Direct Assign-MSG	Direct	-																-		
19	-PL	Direct	-																		
20	Total Category 2	Ln11..19	29,404	29,404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

CABLE AND WIRE FACILITIES

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		INTERSTATE		Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)	Surcharge (k)	Equal Access (l)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
C&WF CAT 3-4 APPORTIONMENT																						
21	Cat 3-Interexchange C&WF																					
22	Wideband:																					
23	Jt MSG-Access	Direct	-						-				-									
24	PL/TWX-Access	Direct	3,269			3,269																
25	Direct Assign-MSG	Direct	-						-				-								-	
26	-PL	Direct	-																		-	
27	All Other:																					
28	Jt MSG-Access	Direct	4,966						4,966				4,966									
29	PL/TWX-Access	Direct	-																			
30	Joint TWX-IT	Direct	-						-													
31	Joint TWX-Remote	Direct	-						-													
32	Interexchange MSG - DA	Direct	-						-													
33	Interexchange PL - DA	Direct	-			-																
34	DSL Interexchange	Ln34a*2	-															-		-		
35	Ethernet Interexchange	Direct	-																			
36	Total Category 3	Ln23..34	8,235	-	-	3,269	-	-	4,966	-	-	-	4,966	-	-	-	-	-	-	-	-	
37	Cat 4-Host/Remote																					
38	Joint (x)WATS)	Direct	-						-				-									
39	WATS-MSG	Direct	-						-				-									
40	-PL	Direct	-						-													
41	Direct Assign-MSG	Direct	-						-				-									
42	-PL	Direct	-						-													
43	Total Category 4	Ln38..42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43	648,720	29,404	-	3,269	-	-	4,966	-	-	-	4,966	-	-	611,082	-	-	-	-	-	
45	Distribution of Line 44	Ln44/44a	100.0000%	4.5325%	-	0.5038%	-	-	0.7655%	-	-	-	0.7655%	-	-	94.1981%	-	-	-	-	-	

AMORTIZABLE ASSETS

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	Land & Support Assets Distr	A-4,Ln13	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	
2	2210 COE-Switch Distr	A-5,Ln29	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	
3	2220 COE-Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2230 COE-Transmission Distr	A-5,Ln73	100.0000%	3.8659%	0.8429%	-	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-	
5	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	A-7,Ln45	100.0000%	4.5325%	-	0.5038%	-	-	-	0.7655%	-	-	-	-	0.7655%	-	-	94.1981%	-	-	-	
7	GSF COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	
TANGIBLE ASSETS APPORTIONMENT																						
8	2680 Tangible Assets-Cap Leases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2110 Land & Supt Assets	Ln9a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2210 COE-Switching	Ln10a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2220 COE-Operator	Ln11a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	2230 COE-Transmission	Ln12a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2310 IOT	Ln13a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	2410 C&WF	Ln14a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Not Classified by Account	Ln15a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Direct Assignment - Cap Leases	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL CAPITAL LEASES	Ln9..16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Distribution of Line 17	Ln17/17a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TANGIBLE ASSETS APPORTIONMENT																						
19	2680 Tangible Assts-Lease Improve		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	2110 Land & Supt Assets	Ln20a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2210 COE-Switching	Ln21a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	2220 COE-Operator	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	2230 COE-Transmission	Ln23a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	2310 IOT	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	2410 C&WF	Ln25a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Not Classified by Account	Ln26a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Direct Assignment - Lease Improvements	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	TOTAL TANGIBLE ASSETS	Ln17+28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Distribution of Line 30	Ln30/30a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTANGIBLE ASSETS APPORTIONMENT																						
32	2690 Intangible Assets	Ln32a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Direct Assignment	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	TOTAL INTANGIBLE ASSETS	Ln32..33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Distribution of Line 34	Ln34/34a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	



			INTERSTATE																		
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-
OTHER ACCOUNTS APPORTIONMENT																					
3	2002 Prop Hld Fut Telecom Use	Ln3a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Direct Assignment	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Distribution of Line 5	Ln5/5a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2003 Plt Under Constr	Ln7a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	TOTAL PLT UNDER CONSTR	Ln7..8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2005 Telecom Plant Adjust	Ln11a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Direct Assignment	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL TELECOM PLANT ADJUST	Ln11..12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution of Line 13	Ln13/13a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MISC ACCOUNTS APPORTIONMENT																					
15	1402 Class B RTB Stock	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	1438 Deferred Charges	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	1220 Material & Supl x/CPE	Ln17a*2	4,110	137	5	13	-	-	-	1,024	998	-	-	-	26	-	-	2,929	3	-	-
18	Direct Assignment	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18	4,110	137	5	13	-	-	-	1,024	998	-	-	-	26	-	-	2,929	3	-	-
20	Cash Working Capital	Ln20a*2	15,195	506	20	46	-	-	-	3,786	3,688	-	-	-	98	-	-	10,827	11	-	-
EQUAL ACCESS INVEST APPORTIONMENT																					
21	Equal Access Gross Investment	Direct	-						-				-								
22	Equal Access Gross Investment - Direct Assignment	Direct	-						-				-								
23	Accum Depreciation	Direct	-						-				-								
24	Deferred Oper Inc Taxes	Direct	-						-				-								
25	Unamortized Expenses	Direct	-						-				-								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Distribution of Line 26	Ln26/26a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALLOW/DISALLOW APPORTIONMENT																					
28	Investment Allow/Disallowances	Ln28a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Direct Assignment	Ln29a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	GSF COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	
2	GSF COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	
3	COE,CW&F,IOT xCCL,Ltd Pay,B&C,IX	A-2,Ln68	100.0000%	11.5833%	0.4491%	1.0587%	-	-	-	86.6506%	84.4184%	-	-	-	2.2323%	-	-	-	0.2583%	-	-	
4	2110 Support Assets Distr	A-4,Ln8	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	
5	2210 COE Switching Distr	A-5,Ln29	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	
6	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2230 COE Transmission Distr	A-5,Ln73	100.0000%	3.8659%	0.8429%	-	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-	
8	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2410 C&WF Distr	A-7,Ln45	100.0000%	4.5325%	-	0.5038%	-	-	-	0.7655%	-	-	-	-	0.7655%	-	-	94.1981%	-	-	-	
10	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	
11	Net Telecom Plant Distr	A-2,Ln34	100.0000%	4.0048%	0.0212%	0.4344%	-	-	-	11.9629%	11.2735%	-	-	-	0.6894%	-	-	83.5645%	0.0122%	-	-	
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Big Three Expenses Distr	A-3,Ln6	100.0000%	3.9368%	0.2885%	0.2289%	-	-	-	28.0329%	27.0733%	-	0.1829%	-	0.7767%	-	-	62.7647%	0.1659%	-	-	
OTHER INCOME APPORTIONMENT																						
14	7100 Oth Oper Inc & Expenses																					
15	Alw Fds Used Dur Constr	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Contributions	Ln16a*1	848	28	1	3	-	-	-	211	206	-	-	-	5	-	-	604	1	-	-	
17	Abandoned Construction	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Direct Assignment	Ln18a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18	848	28	1	3	-	-	-	211	206	-	-	-	5	-	-	604	1	-	-	
20	Fixed Charges																					
21	Interest on Capital Leases	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Fixed Charges Excl Capital Leases	Ln22a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Amortization of Debt Discount	Ln23a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Other Interest	Ln24a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	TOTAL FIXED CHARGES	Ln21..24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	5240 Rent Revenues																					
27	Support Assets	Ln27a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	COE-Switching	Ln28a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	COE-Operator	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	COE-Transmission	Ln30a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	IOT	Ln31a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	C&WF	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Not Classified by Account	Ln33a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNBUNDLED NETWORK ELEMENTS																						
34	C&WF - Unbundled Loop	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Operator Systems		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Local Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Transport Termination	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Transport Facility	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	SS7	Ln40a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	OSS	Ln41a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Direct Assignment	Ln42a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	TOTAL RENT REVENUES	Ln27..42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INCOME TAX ADJUST APPORTIONMENT																						
44	ITC Amortization - Federal	A-3,Ln40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	ITC Amortization - State	A-3,Ln40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	Amortization of Excess Def Taxes	Ln47a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Capitalized Payroll Taxes	Ln48a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Direct Assignment	Ln49a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Depreciation Adjustments	Ln51a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	Direct Assignment	Ln52a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	Uncollectibles - Joint Message	Ln54a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	Uncollectibles - Interexchange Carrier	Ln56a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	Misc Inc Adjustments																					
59	Inc Adj Alloc on 2001	Ln59a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	Inc Adj Alloc on Big 3 Exp	Ln60a*1	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	
61	TOTAL MISC INC ADJUSTMENTS	Ln59..60	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	
62	Total Other Income and Tax adjustments	Ln19+25+43+46+47+50+58	47	2	0	0	-	-	-	12	12	-	-	-	0	-	-	34	0	-	-	
63	Distribution of Line 62	Ln62/62a	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	

PLANT SPECIFIC EXPENSES

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
2	2110 Land & Support Assets Distr	A-4,Ln13	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
3	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	2220 COE Operatory Systems Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2230 COE Transmission Distr	A-5,Ln73	100.0000%	3.8659%	0.8429%	-	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-	-
6	6410 C&WF Distr	A-7,Ln45	100.0000%	4.5325%	-	0.5038%	-	-	-	0.7655%	-	-	-	-	0.7655%	-	-	94.1981%	-	-	-	-
PLANT SPECIFIC EXP APPORTIONMENT																						
7	6110 Network Support Expenses	Ln7a*1	360	12	0	1	-	-	-	90	87	-	-	-	2	-	-	256	0	-	-	-
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7,.8	360	12	0	1	-	-	-	90	87	-	-	-	2	-	-	256	0	-	-	-
10	6120 General Support Expenses	Ln10a*2	21,744	724	28	66	-	-	-	5,417	5,277	-	-	-	140	-	-	15,492	16	-	-	-
11	Direct Assignment	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10,.11	21,744	724	28	66	-	-	-	5,417	5,277	-	-	-	140	-	-	15,492	16	-	-	-
13	6210 COE Switching Expenses	Ln13a*3	13,912	-	-	-	-	-	-	13,912	13,912	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL COE SWITCHING EXPENSES	Ln13,.14	13,912	-	-	-	-	-	-	13,912	13,912	-	-	-	-	-	-	-	-	-	-	-
16	6220 COE Operator Systems Expenses	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln17a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16,.17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	6230 COE Transmission Expenses	Ln19a*5	28,790	1,113	243	-	-	-	-	337	-	-	-	-	337	-	-	26,957	140	-	-	-
20	Direct Assignment	Ln20a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE TRANSMISSION EXPENSES	Ln19,.20	28,790	1,113	243	-	-	-	-	337	-	-	-	-	337	-	-	26,957	140	-	-	-
22	TOTAL COE EXPENSES	Ln15+18+21	42,702	1,113	243	-	-	-	-	14,250	13,912	-	-	-	337	-	-	26,957	140	-	-	-
23	6310 IOT Equip Expenses																					
24	Cat 1-Other IOT Eq Expenses	Direct	-	-														-				
25	Cat 2-Cust Prem Equip Exp	Direct	-															-				
26	Direct Assignment	Direct	-	-																		
27	TOTAL IOT EXPENSES	Ln24,.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	6410 C&WF Expenses	Ln28a*6	12,945	587	-	65	-	-	-	99	-	-	-	-	99	-	-	12,194	-	-	-	-
29	Direct Assignment	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL C&WF EXPENSES	Ln28,.29	12,945	587	-	65	-	-	-	99	-	-	-	-	99	-	-	12,194	-	-	-	-
31	Plt Spec Exp x/6110,6120	Ln22+27+30	55,647	1,700	243	65	-	-	-	14,349	13,912	-	-	-	436	-	-	39,151	140	-	-	-
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31	77,750	2,436	271	132	-	-	-	19,855	19,277	-	-	-	578	-	-	54,899	156	-	-	-
33	Distribution of Line 32	Ln32/32a	100.0000%	3.1329%	0.3488%	0.1704%	-	-	-	25.5372%	24.7938%	-	-	-	0.7435%	-	-	70.6100%	0.2006%	-	-	-

PLANT NONSPECIFIC EXPENSES

			INTERSTATE																								
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)					
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)						
APPORTIONMENT FACTORS																											
1	COE, IOT, C&WF Distr	A-2,Ln8	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-						
2	2110 Supt Asst Distr	A-4,Ln8	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-						
3	2210 COE-Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-						
4	2220 COE-Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
5	2230 COE-Transmission Distr	A-5,Ln73	100.0000%	3.8659%	0.8429%	-	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-						
6	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
7	2410 C&WF Distr	A-7,Ln45	100.0000%	4.5325%	-	0.5038%	-	-	-	0.7655%	-	-	-	-	0.7655%	-	-	94.1981%	-	-	-						
8	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-						
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
10	2680 Capital Leases Distr	A-8,Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
11	2680 Leasehold Improve Distr	A-8,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
12	2690 Intangible Assets Distr	A-8,Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
13	2005 Telecom Plt Adjustment	A-9,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
PLANT NONSPEC EXP APPORTION																											
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	1,218	41	2	4	-	-	-	304	296	-	-	-	8	-	-	868	1	-	-						
15	Direct Assignment	Ln15a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	1,218	41	2	4	-	-	-	304	296	-	-	-	8	-	-	868	1	-	-						
17	6530 Network Operations Exp	Ln17a*1	11,576	386	15	35	-	-	-	2,884	2,810	-	-	-	74	-	-	8,248	9	-	-						
18	Direct Assignment	Ln18a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	11,576	386	15	35	-	-	-	2,884	2,810	-	-	-	74	-	-	8,248	9	-	-						
20	6540 Access Expenses																										
21	Access Expense x/Federal Support	Direct	-							-	-			-								-					
22	Federal Support	Direct	-	-							-	-			-	-	-						-				
23	TOTAL ACCESS EXPENSES	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23	12,795	426	17	39	-	-	-	3,188	3,105	-	-	-	82	-	-	9,116	10	-	-						
25	6560 Depr and Amort Expenses																										
26	Depr-Support Assets	Ln26a*2	2,556	85	3	8	-	-	-	637	620	-	-	-	16	-	-	1,821	2	-	-						
27	2220 Operator Systems																										
28	Cat 1-Operator Systems	Ln28a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
29	Manual Switchboards	A-5,Ln1	-							-	-	-									-	-					
30	Auxiliary Switchboards		-							-	-			-							-	-					
31	Intercept	Direct	-							-	-											-					
32	Directory Assistance	Direct	-							-	-	-											-				
33	Svc Obs Boards	A-5,Ln11	-							-	-	-			-	-						-					
34	TSPS		-							-	-											-					
35	Operator	A-5,Ln2	-							-	-											-					
36	RTA	A-5,Ln12	-							-	-											-					
37	Other	A-5,Ln13	-							-	-											-					
38	Direct Assignment	A-5,Ln14	-							-	-	-			-	-						-					
39	Depr-COE Operator		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
40	2210 Central Office Switching																										
41	COE Switching		30,181	-	-	-	-	-	-	30,181	30,181	-	-	-	-	-	-	-	-	-	-						
42	Cat 2-Tandem Switching		-							-	-											-					
43	Tandem Switching		-							-	-											-					
44	Direct Assign-MSG		-							-	-											-					
45	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
46	Total Cat 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
47	Cat 3-Local Switching - TS		-							-	-											-					
48	Cat 3-Local Switching - NTS		-							-	-											-					
49	Direct Assign-MSG		-							-	-											-					
50	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
51	Total Cat 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
52	Depr-COE Switching		30,181	-	-	-	-	-	-	30,181	30,181	-	-	-	-	-	-	-	-	-	-						

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE																			
			TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
PLANT NONSPEC EXP APPORTION																						
53	2230 Central Office - Transmission																					
54	COE Transmission		3,725	144	31	-	-	-	-	44	-	-	-	-	44	-	-	3,488	18	-	-	-
55	Cat 4.1-Exchange Circuit																					
56	4.11 Wideband Line		-	-																		
57	Direct Assign-MSG		-																			
58	-PL		-																			
59	4.11 Ethernet-Line	Direct	-																			
60	Wideband-DSL Line		-																			
61	4.12 Ex Trk x/WB - Basic		-																			
62	Direct Assign-MSG		-																			
63	-PL		-																			
64	Ex Trk WB		-																			
65	Direct Assign-MSG		-																			
66	-PL		-																			
67	4.13 Ex Line x/WB		-																			
68	Joint MSG		-																			
69	PL & Local		-																			
70	Direct Assign-MSG		-																			
71	-PL		-																			
72	Cat 4.2-Interexchange		-																			
73	4.21 Furn to Others-MSG		-																			
74	-PL		-																			
75	4.22 Wideband		-																			
76	Interexchange PL		-																			
77	Direct Assign-MSG		-																			
78	-PL		-																			
79	4.22 Ethernet	Direct	-																			
80	Interexchange DSL		-																			
81	4.23 All Other		-																			
82	Jt MSG-Access		-																			
83	PL TWX-Access		-																			
84	Interexchange MSG - DA		-																			
85	Interexchange PL - DA		-																			
86	PL - DA		-																			
87	Cat 4.3-Host/Remote		-																			
88	Joint		-																			
89	WATS-MSG		-																			
90	-PL		-																			
91	Direct Assign-MSG		-																			
92	-PL		-																			
93	Total Cat 4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Depr-COE Transmission		3,725	144	31	-	-	-	-	44	-	-	-	-	44	-	-	3,488	18	-	-	-
95	TOTAL CENTRAL OFFICE EQUIP		33,906	144	31	-	-	-	-	30,225	30,181	-	-	-	44	-	-	3,488	18	-	-	-
96	2310 Info Orig/Term Equip		-																			
97	IOT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Cat 1-Other IOT		-																			
99	Public Telephone		-																			
100	All Other IOT-MSG		-																			
101	Direct Assign-MSG		-																			
102	-PL		-																			
103	Total Cat 1 - Other IOT		-																			
104	Cat 2 CPE-MSG		-																			
105	-PL		-																			
106	Total Cat 2 - CPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Depr-IOT Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
PLANT NONSPEC EXP APPORTION																						
108	2410 Cable & Wire Facilities																					
109	C&WF		36,833	1,669	-	186	-	-	-	282	-	-	-	-	282	-	-	34,696	-	-	-	
110	Cat 1-Exch Line x/WB																					
111	1.2 Inter PL & WATS		-	-																		
112	1.3 Jointly Used		-																			
113	Direct Assign-MSG		-																			
114	-PL		-																			
115	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116	Cat 2-WB & Exch Trunk																					
117	Ex Trk xWB - joint message		-																			
118	Ex Line WB - PL		-	-																		
119	Ex Line WB - Data Only DSL		-																			
120	Ex Line Ethernet	Direct	-																			
121	WB Line - MSG		-																			
122	-PL		-																			
123	WB Trunk-PL		-																			
124	WB Trk Direct Assign-MSG		-																			
125	-PL		-																			
126	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Cat 3-Interexchange C&WF																					
128	Wideband:																					
129	Jt MSG-Access		-																			
130	PL/TWX-Access		-																			
131	Direct Assign-MSG		-																			
132	-PL		-																			
133	All Other:																					
134	Jt MSG-Access		-																			
135	PL/TWX-Access		-																			
136	Joint TWX-IT		-																			
137	Joint TWX-Remote		-																			
138	Interexchange MSG - DA		-																			
139	Interexchange PL - DA		-																			
140	DSL Interexchange		-																			
141	Ethernet Interexchange	Direct	-																			
142	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
143	Cat 4-Host/Remote																					
144	Joint (x)WATS		-																			
145	WATS-MSG		-																			
146	-PL		-																			
147	Direct Assign-MSG		-																			
148	-PL		-																			
149	Total Category 4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150	Depr-Cable & Wire Facilities		36,833	1,669	-	186	-	-	-	282	-	-	-	-	282	-	-	34,696	-	-	-	
151	Depr-Prop Hld Ft Tel Use	Ln151a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
152	Amort-Capital Leases	Ln152a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
153	Amort-Leasehold Improvements	Ln153a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
154	Amort-Intangible Assets	Ln154a*12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
155	Amort-Other	Ln155a*13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
2	WSWS-Tel Oper Svcs Pct	A-16,Ln17	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Operator Services Under Contract Pct.	A-16,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62	100.0000%	-	-	-	-	-	-	25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-	-	-	-
5	EU Service Order Contacts	A-16,Ln20	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	EU Payment & Collection	A-16,Ln26	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22.9911%	-	-	-	77.0089%
7	EU Billing Inquiry Contacts	A-16,Ln32	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.0444%	-	-	-	76.9556%
8	IX Carrier Svc Order Contacts	A-16,Ln37	100.0000%	-	-	-	-	-	-	25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-	-	-	-
9	IX Carrier Payment & Collection	A-16,Ln42	100.0000%	-	-	-	-	-	-	25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-	-	-	-
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47	100.0000%	-	-	-	-	-	-	25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-	-	-	-
11	Coin Collection	A-16,Ln51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES APPORTIONMENT																						
12	6610 Marketing Expenses	Ln12a*1	2,410	80	3	7	-	-	-	600	585	-	-	-	15	-	-	1,717	2	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL MARKETING EXPENSES	Ln12..13	2,410	80	3	7	-	-	-	600	585	-	-	-	15	-	-	1,717	2	-	-	-
SERVICES EXPENSES APPORTIONMENT																						
15	6620 Services Expenses																					
16	Telephone Operator Service:																					
17	Tel Operator Svc	Ln17a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Operator services under contract	Ln18a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Tel Oper Svc Exp	Ln17..18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Published Direct Listings	Direct	201	-	-	-	-	-	-	201	-	-	201	-	-	-	-	-	-	-	-	-
21	All Other:																					
22	Cat. 1-LBOE EU Svc Ord Proc																					
23	Presubscription	Ln23a*4	1,320	-	-	-	-	-	-	342	333	-	-	-	9	-	-	978	-	-	-	-
24	Other	Ln24a*5	609	609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1-LBOE EU P&C																					
26	- Ctl	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	- Other	Ln25a*6	3,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	720	-	-	-	2,412
28	Cat 1-LBOE EU BI																					
29	- Ctl	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	- Other	Ln28a*7	550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127	-	-	-	424
31	Cat 1-LBOE IXC SOP	Ln31a*8	271	-	-	-	-	-	-	70	69	-	-	-	2	-	-	201	-	-	-	-
32	Cat 1-LBOE IXC P&C	Ln32a*9	2,732	-	-	-	-	-	-	708	690	-	-	-	18	-	-	2,024	-	-	-	-
33	Cat 1-LBOE IXC BI	Ln33a*10	312	-	-	-	-	-	-	81	79	-	-	-	2	-	-	231	-	-	-	-
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Total Cat 1-LBOE	Ln23..34	8,927	609	-	-	-	-	-	1,201	1,170	-	-	-	31	-	-	4,282	-	-	-	2,836

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	100.0000%	11.5833%	0.4491%	1.0587%	-	-	-	86.6506%	84.4184%	-		-	2.2323%	-			0.2583%	-	-	
SERVICES EXPENSES APPORTIONMENT																						
37	Cat 2-CSE Msg Proc																					
38	Joint Message	Direct	5																		5	
39	Direct Assignment	Direct	-																		-	
40	Cat 2-CSE Other B&C																					
41	Direct Assignment	Direct	2,190																		2,190	
42	End User Common Line	Direct	386														386					
43	Cat 2-CSE CABS	Ln43a*36	7,234	838	32	77	-	-	-	6,268	6,107	-			161	-			19	-	-	
44	Total Cat 2-CSE	Ln37..43	9,815	838	32	77	-	-	-	6,268	6,107	-	-	-	161	-	-	386	19	-	-	2,195
45	Cat 2 Spec Acs Distr	Ln44/44a...d	100.0000%	88.4827%	3.4304%	8.0868%	-	-	-													
46	Total 6620 x/Cat 3	Ln19+20+35+44	18,943	1,447	32	77	-	-	-	7,670	7,277	-	201	-	192	-	-	4,668	19	-	-	5,030
47	Distribution of Line 41	Ln46/46a	100.0000%	7.6369%	0.1715%	0.4043%	-	-	-	40.4902%	38.4142%	-	1.0602%	-	1.0158%	-	-	24.6433%	0.0986%	-	-	26.5553%
48	Cat 3-All Other CSE	Ln48a*47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Cat 3-Direct Assignment	Ln49a*47	442	34	1	2	-	-	-	179	170	-	5	-	4	-	-	109	0	-	-	117
50	Total All Other Cat 3	Ln48..49	442	34	1	2	-	-	-	179	170	-	5	-	4	-	-	109	0	-	-	117
51	Total All Other-Cat 1,2,3	Ln35+44+50	19,184	1,480	33	78	-	-	-	7,648	7,447	-	5	-	197	-	-	4,777	19	-	-	5,148
52	TOTAL SERVICES EXPENSES	Ln19+20+51	19,385	1,480	33	78	-	-	-	7,849	7,447	-	206	-	197	-	-	4,777	19	-	-	5,148
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25																				-
54	allocated on GSF	+29+39+44	14,307	1,447	32	77	-	-	-	6,469	6,107	-	201	-	161	-	-	1,233	19	-	-	5,030
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52	21,795	1,561	36	86	-	-	-	8,449	8,031	-	206	-	212	-	-	6,494	21	-	-	5,148
56	Distribution of Line 55	Ln55/55a	100.0000%	7.1606%	0.1668%	0.3932%	-	-	-	38.7676%	36.8502%	-	0.9429%	-	0.9744%	-	-	29.7972%	0.0959%	-	-	23.6186%



			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)	
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)		Data Only Other (s)
APPORTIONMENT FACTORS																						
1	Big Three Expenses Distr	A-3,Ln6	100.0000%	3.9368%	0.2885%	0.2289%	-	-	-	28.0329%	27.0733%	-	0.1829%	-	0.7767%	-	-	62.7647%	0.1659%	-	-	4.5822%
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
3	Customer Operations Distr	A-13,Ln56	100.0000%	7.1606%	0.1668%	0.3932%	-	-	-	38.7676%	36.8502%	-	0.9429%	-	0.9744%	-	-	29.7972%	0.0959%	-	-	23.6186%
CORP OPERATIONS EXP APPORTIONMENT																						
4	6710 Exec & Planning Expenses																					
5	All Other	Ln5a*1	8,992	354	26	21	-	-	-	2,521	2,435	-	16	-	70	-	-	5,644	15	-	-	412
6	Direct Assignment	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6	8,992	354	26	21	-	-	-	2,521	2,435	-	16	-	70	-	-	5,644	15	-	-	412
8	6720 Gen'l and Admin Expenses																					
9	All Other	Ln9a*1	127,838	5,033	369	293	-	-	-	35,837	34,610	-	234	-	993	-	-	80,237	212	-	-	5,858
10	Direct Assignment	Ln10a*1	23,591	929	68	54	-	-	-	6,613	6,387	-	43	-	183	-	-	14,807	39	-	-	1,081
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10	151,429	5,961	437	347	-	-	-	42,450	40,997	-	277	-	1,176	-	-	95,044	251	-	-	6,939
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11	160,421	6,315	463	367	-	-	-	44,971	43,431	-	293	-	1,246	-	-	100,688	266	-	-	7,351
13	Distribution of Line 12	Ln12/12a	100.0000%	3.9368%	0.2885%	0.2289%	-	-	-	28.0329%	27.0733%	-	0.1829%	-	0.7767%	-	-	62.7647%	0.1659%	-	-	4.5822%
OPERATING TAXES APPORTIONMENT																						
14	7200 Operating Taxes																					
15	Federal Income Taxes	A-3,Ln40	40,716	15,163	540	1,434	-	-	-	2,911	2,861	-	(70)	-	120	-	-	22,110	310	-	-	(1,751)
16	State & Local Income Taxes	A-3,Ln40	8,575	3,193	114	302	-	-	-	613	602	-	(15)	-	25	-	-	4,656	65	-	-	(369)
17	OP FED, STATE, LOCAL TAXES		49,291	18,356	653	1,736	-	-	-	3,524	3,463	-	(85)	-	145	-	-	26,766	376	-	-	(2,120)
18	Schedule M Income Tax Adjustments	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Taxes - Property	Ln19a*2	45,991	1,532	59	140	-	-	-	11,458	11,163	-	-	-	295	-	-	32,768	34	-	-	-
20	Operating Taxes - Other	Ln20a*2	20	1	0	0	-	-	-	5	5	-	-	-	0	-	-	14	0	-	-	-
21	Operating Taxes - Direct Assignment	Ln21a*2	845	28	1	3	-	-	-	211	205	-	-	-	5	-	-	602	1	-	-	-
22	TOTAL OPER TAXES x/FIT,S/L	Ln19..21	46,855	1,560	60	143	-	-	-	11,673	11,372	-	-	-	301	-	-	33,384	35	-	-	-
OPERATING REVENUE SEPARATIONS																						
23	5000 Basic Local Revenue	Direct	-																			
24	5080 Interstate Access/End User Revenue	Ln24a*2	673,765	118,756	4,604	10,854	-	-	-	139,097	135,514	-	-	-	3,583	-	-	397,806	2,648	-	-	-
25	5084 State Access/End User Revenue	Direct	-																			
26	5100 Long Distance Message Revenue	Direct	-																			
27	5200 Miscellaneous Operating Revenue	Ln27a*3	1,755	126	3	7	-	-	-	680	647	-	17	-	17	-	-	523	2	-	-	414
28	7100 Other Operating Income	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL OPERATING REVENUE		675,520	118,881	4,607	10,861	-	-	-	139,778	136,161	-	17	-	3,600	-	-	398,329	2,650	-	-	414
EQUAL ACCESS EXP APPORTIONMENT																						
30	Equal Access Expenses	Direct	-							-												
EXPENSES ALLOW/DISALLOW APPORTION																						
31	Expense Allowances/Disallowances																					
32	Interest on Customer Deposits	Ln32a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Interest	Ln33a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln34a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Allocated on the A-1

			TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
LINE	DESCRIPTION	SOURCE		Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
APPORTIONMENT FACTORS																					
1	2110 Support Assets Distr	A-4,Ln8	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-
2	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
3	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE Transmission Distr	A-5,Ln73	100.0000%	3.8659%	0.8429%	-	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-
5	2310 IOT Distr	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	A-7,Ln45	100.0000%	4.5325%	-	0.5038%	-	-	-	0.7655%	-	-	-	-	0.7655%	-	-	94.1981%	-	-	-
7	GSF COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-
8	2680 Capital Leases Distr	A-8,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2680 Leasehold Improve Distr	A-8,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2005 Telecom PLt Adjustment	A-9,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS APPORTIONMENT																					
11	1500 Other Juris Assets - Net	Ln11a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3100 Accum Depr-Support Assets	Ln12a*1	42,352	1,410	55	129	-	-	-	10,551	10,279	-	-	-	272	-	-	30,175	31	-	-
13	2220 Operator Systems																				
14	Cat 1-Operator Systems	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Manual Switchboards	A-5,Ln1	-						-												
16	Auxiliary Switchboards		-						-												
17	Intercept	Direct	-						-												
18	Directory Assistance	Direct	-						-												
19	Svc Obs Boards	A-5,Ln11	-						-												
20	TSPS		-						-												
21	Operator	A-5,Ln2	-						-												
22	RTA	A-5,Ln12	-						-												
23	Other	A-5,Ln13	-						-												
24	Direct Assignment	A-5,Ln14	-						-												
25	3100 Accum Depr-COE Operator		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	2210 Central Office Switching																				
27	COE Switching	Ln27a*15	212,109	-	-	-	-	-	-	212,109	212,109	-	-	-	-	-	-	-	-	-	-
28	Cat 2-Tandem Switching																				
29	Tandem Switching	Direct	-						-												
30	Direct Assign-MSG	Direct	-						-												
31	-PL	Direct	-						-												
32	Total Cat 2	Ln29..31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Cat 3-Local Switching - TS	Direct	-						-												
34	Cat 3-Local Switching - NTS	Direct	-						-												
35	Direct Assign-MSG	Direct	-						-												
36	-PL	Direct	-						-												
37	Total Cat 3	Ln33..36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	3100 Accum Depr-COE Switching		212,109	-	-	-	-	-	-	212,109	212,109	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access					Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)	Dir Asst (j)			Surcharge (k)	Transmission (m)		Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)		
RESERVES & DEFERRALS APPORTIONMENT																							
39	2230 Central Office - Transmission																						
40	COE Transmission	Ln40a*4	156,442	6,048	1,319	-	-	-	-	1,832	-	-	-	-	1,832	-	-	146,485	758	-	-	-	
41	Cat 4.1-Exchange Circuit																						
42	4.11 Wideband Line	Direct	-	-																			
43	Direct Assign-MSG	Direct	-																				
44	-PL	Direct	-	-																			
45	4.11 Ethernet-Line		-				-																
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32	-																-	-			
47	4.12 Ex Trk xWB - Basic	Direct	-																				
48	Direct Assign-MSG	Direct	-																				
49	-PL	Direct	-																				
50	Ex Trk WB	Direct	-																				
51	Direct Assign-MSG	Direct	-																				
52	-PL	Direct	-																				
53	4.13 Ex Line xWB																						
54	Joint MSG	Direct	-																				
55	PL & Local	Direct	-	-																			
56	Direct Assign-MSG	Direct	-																				
57	-PL	Direct	-	-																			
58	Cat 4.2-Interexchange																						
59	4.21 Furn to Others-MSG	Direct	-																				
60	-PL	Direct	-																				
61	4.22 Wideband																						
62	Interexchange PL	Direct	-																				
63	Direct Assign-MSG	Direct	-																				
64	-PL	Direct	-																				
65	4.22 Ethernet																						
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32	-																				
67	4.23 All Other																						
68	Jt MSG-Access	Direct	-																				
69	PL TWX-Access	Direct	-																				
70	Interexchange MSG - DA	Direct	-																				
71	Interexchange PL - DA	Direct	-																				
72	PL - DA	Direct	-																				
73	Cat 4.3-Host/Remote																						
74	Joint	Direct	-																				
75	WATS-MSG	Direct	-																				
76	-PL	Direct	-																				
77	Direct Assign-MSG	Direct	-																				
78	-PL	Direct	-																				
79	Total Cat 4	Ln33..78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80	3100 Accum Depr-COE Transmission		156,442	6,048	1,319	-	-	-	-	1,832	-	-	-	-	1,832	-	-	146,485	758	-	-	-	
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80	368,551	6,048	1,319	-	-	-	-	213,941	212,109	-	-	-	1,832	-	-	146,485	758	-	-	-	
82	2310 Info Orig/Term Equip																						
83	IOT	Ln83a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
84	Cat 1-Other IOT																						
85	Public Telephone	Direct	-																				
86	All Other IOT-MSG	Direct	-																				
87	Direct Assign-MSG	Direct	-																				
88	-PL	Direct	-	-																			
89	Total Cat 1 - Other IOT	Ln85..88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	Cat 2 CPE-MSG	Direct	-																				
91	-PL	Direct	-	-																			
92	Total Cat 2 - CPE	Ln90..91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	3100 Accum Depr-IOT Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
RESERVES & DEFERRALS APPORTIONMENT																					
94	2410 Cable & Wire Facilities																				
95	C&WF	Ln95a*6	242,613	10,997	-	1,222	-	-	-	1,857	-	-	-	1,857	-	-	228,537	-	-	-	
96	Cat 1-Exch Line x/WB																				
97	1.2 Inter PL & WATS	Direct	-	-																	
98	1.3 Jointly Used	A-7,Ln1	-																		
99	Direct Assign-MSG	Direct	-																		
100	-PL	Direct	-	-																	
101	Total Category 1	Ln96..100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
102	Cat 2-WB & Exch Trunk																				
103	Ex Trk x/WB - joint message	Direct	-																		
104	Ex Line WB - PL	Direct	-	-																	
105	Ex Line WB - Data Only DSL	Direct	-																		
106	Ex Line Ethernet		-																		
107	WB Line - MSG	Direct	-																		
108	-PL	Direct	-	-																	
109	WB Trunk-PL	Direct	-																		
110	WB Trk Direct Assign-MSG	Direct	-																		
111	-PL	Direct	-																		
112	Total Category 2	Ln103..111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
113	Cat 3-Interexchange C&WF																				
114	Wideband:																				
115	Jt MSG-Access	Direct	-																		
116	PL/TWX-Access	Direct	-																		
117	Direct Assign-MSG	Direct	-																		
118	-PL	Direct	-																		
119	All Other:																				
120	Jt MSG-Access	Direct	-																		
121	PL/TWX-Access	Direct	-																		
122	Joint TWX-IT	Direct	-																		
123	Joint TWX-Remote	Direct	-																		
124	Interexchange MSG - DA	Direct	-																		
125	Interexchange PL - DA	Direct	-																		
126	DSL Interexchange	Ln66a*A-7,Ln2	-																		
127	Ethernet Interexchange		-																		
128	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
129	Cat 4-Host/Remote																				
130	Joint (x/WATS)	Direct	-																		
131	WATS-MSG	Direct	-																		
132	-PL	Direct	-																		
133	Direct Assign-MSG	Direct	-																		
134	-PL	Direct	-																		
135	Total Category 4	Ln130..134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
136	3100 Accum Depr-C&WF		242,613	10,997	-	1,222	-	-	-	1,857	-	-	-	1,857	-	-	228,537	-	-	-	
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136	653,516	18,455	1,373	1,351	-	-	-	226,349	222,388	-	-	3,961	-	-	405,198	790	-	-	
138	Distribution of Line 137	Ln137/137a	100.0000%	2.8239%	0.2101%	0.2068%	-	-	-	34.6356%	34.0295%	-	-	0.6061%	-	-	62.0027%	0.1209%	-	-	
139	3200 Accum Depr Property Held																				
140	For Future Telecom Use	Ln140a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	3400 Accum Amort Tangible																				
142	Capital Leases	Ln142a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
143	Leasehold Improv	Ln143a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	3500 Accum Amort-Intangible	Ln145a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	3600 Accum Amort-Other	Ln146a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
147	4040 Customer Deposits	Ln147a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
148	Direct Assignment	Ln148a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
149	TOTAL CUSTOMER DEPOSITS	Ln147..148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

RESERVES AND DEFERRALS

			INTERSTATE																			
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)			Dir Asst (j)	Surcharge (k)		Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	Data Only Other (s)	
APPORTIONMENT FACTORS																						
150	2110 Support Assets Distr	A-4Ln8	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
151	2210 COE Switching Distr	A-2Ln72	100.0000%	-	-	-	-	-	-	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
152	2220 COE Operator Distr	A-5Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	2230 COE Transmission Distr	A-5Ln73	100.0000%	3.8659%	0.8429%	-	-	-	-	1.1709%	-	-	-	-	1.1709%	-	-	93.6355%	0.4848%	-	-	-
154	2310 IOT Distr	A-6Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	2410 C&WF Distr	A-7Ln45	100.0000%	4.5325%	-	0.5038%	-	-	-	0.7655%	-	-	-	-	0.7655%	-	-	94.1981%	-	-	-	-
156	2001 Tel Plt in Svc Distr	A-2Ln15	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
157	Big Three Expenses Distr	A-3Ln6	100.0000%	3.9368%	0.2885%	0.2289%	-	-	-	28.0329%	27.0733%	-	0.1829%	-	0.7767%	-	-	62.7647%	0.1659%	-	-	4.5822%
158	GSF COE IOT C&WF Ea Acs (LS)	A-2Ln53	100.0000%	3.3303%	0.1291%	0.3044%	-	-	-	24.9130%	24.2712%	-	-	-	0.6418%	-	-	71.2489%	0.0743%	-	-	-
RESERVES & DEFERRALS APPORTIONMENT																						
159	4100 Net Cur Def Op Inc Taxes																					
160	Support Assets	Ln160a*150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	COE-Switching	Ln161a*151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	COE-Operator	Ln162a*152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	COE-Transmission	Ln163a*153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	IOT	Ln164a*154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	C&WF	Ln165a*155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Not Classified by Account	Ln166a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Distribution of Line 167	Ln167/167a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	4310 Other Long-Term Liabilities	Ln169a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	4340 Net Noncurrent Def Taxes																					
171	Support Assets	Ln171a*150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172	COE-Switching	Ln172a*151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173	COE-Operator	Ln173a*152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	COE-Transmission	Ln174a*153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
175	Info Orig/Term Equip	Ln175a*154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
176	C&WF	Ln176a*155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177	Not Classified by Acct	Ln177a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
179	4360 Other Deferred Credits-Net	Ln179a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	4370 Other Juris Liabilities																					
181	& Deferred Credits - Net	Ln181a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOWANCES APPORTIONMENT																						
182	Accum Depr & Amort Allow/Disallow	Ln182a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Direct Assignment	Ln183a*158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)	
1	6620 Telephone Operator Services																				
2	Std Work Seconds - Manual Boards	Records	-						-	-	-									-	
3	SWS - Manual Boards %		-						-	-	-									-	
4	Std Work Seconds - TSPS	Records	-						-	-	-									-	
5	SWS - TSPS %		-						-	-	-									-	
6	Std Work Seconds - Operators	Records	-						-	-	-									-	
7	SWS - Operator %		-						-	-	-									-	
8	Operator Services Under Contract																				
9	Transport	Records	-						-					-							
10	Information	Records	-						-		-										
11	Local Switching	Records	-						-	-											
12	All Other	Records	-																		
13	Total		-							-	-			-						-	
14	Operator Services Under Contract %		-						-	-	-			-						-	
15	6620 Local Business Office																				
16	EU Service Order Processing																				
17	LEC's own Toll Service	Records	100	100																-	
18	LEC's own DSL Service	Records	-																-		
19	Concerning IXC's Toll service	Records	-																		
20	EU SOP Contact %		100.0000%	100.0000%			-											-		-	
21	EU Payment & Collection																				
22	LEC's Own Toll Billing	Records	-	-																-	
23	LEC's Own DSL Billing	Records	-															-		-	
24	Billing on Behalf of IXC	Records	2,070																	2,070	
25	End User CCL Charges	Records	618														618				
26	EU P&C %		100.0000%	-			-										22.9911%	-		-	77.0089%
27	EU Billing Inquiry																				
28	LEC's Own Toll Billing	Records	364	-																364	
29	LEC's Own DSL Billing	Records	-															-		-	
30	Billing on Behalf of IXC	Records	-																		
31	End User CCL Charges	Records	109														109				
32	EU BI %		100.0000%	-			-										23.0444%	-		-	76.9556%
33	IXC Service Order Contacts																				
34	Msg Toll and Access Service	Records	100	-					26	25	-	-	-	1	-	-	74				
35	DSL Service	Records	-															-		-	
36	Billing and Collection Service	Records	-																		
37	IXC SO Contact %		100.0000%	-			-		25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-		-	
38	IXC Billed Revenue																				
39	Total Excluding B&C	Records	100	-					26	25	-	-	-	1	-	-	74				
40	DSL Service	Records	-															-		-	
41	Billing and Collections	Records	-																		
42	IXC P&C %		100.0000%	-			-		25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-		-	
43	IXC Billing Inquiry Contacts																				
44	Total Excluding B&C	Records	100	-					26	25	-	-	-	1	-	-	74				
45	DSL Service	Records	-															-		-	
46	Billing and Collections	Records	-																		
47	IXC BI Contact %		100.0000%	-			-		25.9073%	25.2399%	-	-	-	0.6674%	-	-	74.0927%	-		-	
48	Public Telephone Revenue																				
49	Limited Public Telephones	Records	-														-				
50	Public Interest Paystations	Records	-																		
51	Public Telephone Revenue %		-														-				

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

			Revenue Requirements										
Line	Year	Source	Total	Total Special Access	Special Access/Ethernet			Total Switched Access	Switched Access			Common Line Carrier Common Line	Non Access B&C IX
					Channel Termination	Channel Mileage Termination	Channel Mileage Facility		Local Switching (A)	Information Surcharge	Transport		
1	Adjusted Revenue Requirement	Ln6+Ln9+Ln12	478,187	19,840	17,608	904	1,328	118,889	117,876	499	514	326,959	12,499
2	Average Net Investment	A-1,Ln3	505,768	22,456				62,481				420,830	-
3	Expense & Other Taxes	A-1,Ln22	393,252	16,071				119,491				245,191	12,499
4	State Income Tax	A-1,Ln18	6,302	279				789				5,233	
5	Gross Receipts Tax/Uncollectible	A-1,Ln23+25	-	-				-				-	
6	Allocated Line Port Revenue Requirments	A-1,Ln31	-	-				(8,306)				8,306	
7	Corporate Operations Limitation	A-1,Ln36	-									-	
8	Regression limitation	A-1,Ln37	-									-	
9	Allocated TIC Revenues	A-1,Ln35	-	-				(2,837)				2,837	
10	Total Expense & Other Taxes		399,553	16,351				109,137				261,567	12,499
11	Income from Interest Charged to Construction	A-1,Ln26	-	-				-				-	
12	Income Adjustment for FIT	,Ln26	16,533	737				1,972				13,824	
13	FIT Tax Credit	A-1,Ln48	-	-				-				-	

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

			Revenue Requirements																				
Line	Year	Source	Total	Total Special Access	Special Access/Ethernet			Total Switched Access	Switched Access			Common Line	Non Access										
					Channel Termination	Channel Mileage Termination	Channel Mileage Facility		Local Switching (A)	Information Surcharge	Transport			B&C IX									
1	Adjusted Revenue Requirement	Ln6+Ln9+Ln12	478,187	19,840	17,608	904	1,328	118,889	117,876	499	514	326,959	12,499										
2	Average Net Investment		505,768	22,456				62,481				420,830	-										
3	Expense & Other Taxes		393,252	16,071				119,491				245,191	12,499										
4	State Income Tax		6,302	279				789				5,233											
5	Gross Receipts Tax/Uncollectible		-	-				-				-											
6	Allocated Line Port Revenue Requirments		-	-				(8,306)				8,306											
7	Corporate Operations Limitation		-	-				-				-											
8	Regression limitation		-	-				-				-											
9	Allocated TIC Revenues		-	-				(2,837)				2,837											
10	Total Expense & Other Taxes		399,553	16,351				109,137				261,567	12,499										
11	Income from Interest Charged to Construction		-	-				-				-											
12	Income Adjustment for FIT		16,533	737				1,972				13,824											
13	FIT Tax Credit		-	-				-				-											
														INTERSTATE									
LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Total Traffic Sensitive - Switched (h)	Local Switching (i)	Information		Equal Access (l)	Transport		Carrier Common Line		DSL			Nonaccess B&C / IX (t)		
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)			Transmission (g)	Dir Asst (j)		Surcharge (k)	Transmission (m)	Tandem Sw (n)	Pay (o)	BFP (p)	Voice/Data (q)	Data Only Loop (r)		Data Only Other (s)	
STEP A - Determine Effective Tax Rate																							
14	Effective FIT Rate	A-1,Ln53/50	27.3622%																				
15	Gross-up Factor		37.6694%																				
16	Return on Investment	A-1,Ln5	56,907	2,267	14	245	-	-	-	7,029	6,638	-	-	-	391	-	-	47,343	8	-	-	-	
17	Income Adjustment for FIT	A-1,Ln49-48	(801)	(27)	(1)	(2)	-	-	-	(199)	(194)	-	-	-	(5)	-	-	(571)	(1)	-	-	-	
18	FIT Tax Credits	A-1,Ln48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	FIT Amount at EC's Effective FIT Rate	(Ln 16-17-18)*15	21,738	864	6	93	-	-	-	2,723	2,574	-	-	-	149	-	-	18,049	3	-	-	-	
STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation																							
20	Maximum Tax Rate Per NECA	Records	35.0000%																				
21	Gross-up Factor		53.8462%																				
22	FIT Base Amount	Ln16-17-18	57,708	2,294	15	247	-	-	-	7,229	6,832	-	-	-	397	-	-	47,914	9	-	-	-	
23	FIT at Maximum Tax Rate		31,073	1,235	8	133	-	-	-	3,892	3,679	-	-	-	214	-	-	25,800	5	-	-	-	
STEP C - Gross up of Difference Between Effective Rate and Maximum Rate																							
24	Difference in Income Tax Amounts	Ln19-23	9,335	371	2	40	-	-	-	1,169	1,105	-	-	-	64	-	-	7,751	1	-	-	-	
25	Gross up of Difference in Tax Amounts	Ln24/21	17,336	689	4	74	-	-	-	2,171	2,052	-	-	-	119	-	-	14,395	3	-	-	-	
26	Amount to Be Reported as Income Adjustment for FIT	Ln17+25	16,535	662	3	72	-	-	-	1,972	1,858	-	-	-	114	-	-	13,824	2	-	-	-	
STEP D - Verification of Line 19 Computation																							
27	((Ln 16 - Ln 26 - Ln 18) x Ln 21)		21,739	864	6	93	-	-	-	2,723	2,574	-	-	-	149	-	-	18,049	3	-	-	-	

Income Adjustment for FIT: Recalculation

28	Interstate After Tax Income (A1, Ln. 20)	57,708	
29	Interstate FIT (A1, Ln. 45)	21,738	
30		79,446	
Adjustment:			
	(Ln 30-Ln 18)*.35 - Ln 29	17,337	17,333
	0.35		

REVENUE REQUIREMENT SUMMARY

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Net Telecom Plant	S-2 Ln46	1,610,209	412,828	54,686	-	-	67,664	87	459,795	87	-	11,238	603,823
2	CWC Corporate Operations Limitation	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln1-2	1,610,209	412,828	54,686	-	-	67,664	87	459,795	87	-	11,238	603,823
4	Rate of Return	Records	10.3629%	11.2500%	11.2500%	11.2500%	11.2500%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%
5	RETURN ON RATE BASE	Ln3*4	166,865	46,443	6,152	-	-	6,766	9	45,980	9	-	1,124	60,382
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln5-6	166,865	46,443	6,152	-	-	6,766	9	45,980	9	-	1,124	60,382
8	Fixed Charges	S-10 Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	S-10 Ln47	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	S-10 Ln61+62	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
16	Total Misc Inc Adjustment	S-10 Ln63	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
17	AFTER TAX INCOME	Note 1	168,297	46,931	6,251	-	-	6,830	15	46,340	15	-	1,148	60,768
18	State Income Tax	Ln 53	18,165	5,066	675	-	-	737	2	5,002	2	-	124	6,559
19	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln 44	60,685	16,922	2,254	-	-	2,463	5	16,710	5	-	414	21,912
21	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	S-3 Ln18	844,397	298,601	47,860	-	-	32,676	1,631	202,938	1,631	-	8,946	250,114
23	Nonoperating Expenses	S-10 Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	S-10 Ln57	7,016	-	-	-	-	-	-	-	-	-	-	7,016
25	NET REVENUE REQUIREMENT	Ln7+18..24	1,097,129	367,032	56,941	-	-	42,642	1,647	270,629	1,647	-	10,608	345,984
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln25+26-27	1,097,129	367,032	56,941	-	-	42,642	1,647	270,629	1,647	-	10,608	345,984
29	Distribution of Line 28	Ln28/28a	100.0000%	33.4539%	5.1900%	-	-	3.8867%	0.1501%	24.6670%	0.1501%	-	0.9669%	31.5354%
INCOME TAXES														
30	Net Return	Ln7	166,865	46,443	6,152	-	-	6,766	9	45,980	9	-	1,124	60,382
31	Fixed Charges	Ln8	-	-	-	-	-	-	-	-	-	-	-	-
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
36	FIT Allowances/Disallowances	Ln13	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln14	-	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln15	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
39	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln 31+36..39	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
41	Federal Taxable Income	Ln30-40 Gross Up	228,982	63,853	8,505	-	-	9,293	20	63,050	20	-	1,561	82,680
42	Federal Income Tax	26.5021%	60,685	16,922	2,254	-	-	2,463	5	16,710	5	-	414	21,912
43	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
44	Net Federal Income Tax	Ln 42-43	60,685	16,922	2,254	-	-	2,463	5	16,710	5	-	414	21,912
45	Net Return	Ln30	166,865	46,443	6,152	-	-	6,766	9	45,980	9	-	1,124	60,382
46	Fixed Charges	Ln31	-	-	-	-	-	-	-	-	-	-	-	-
47	Other SIT Adjustments	Ln 37+38	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
48	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax Net of ITC	Ln 20+21	60,685	16,922	2,254	-	-	2,463	5	16,710	5	-	414	21,912
50	State Taxable Income	Gross Up Calculation	247,148	68,918	9,180	-	-	10,030	22	68,052	22	-	1,685	89,239
51	State Income Tax	7.3500%	18,165	5,066	675	-	-	737	2	5,002	2	-	124	6,559
52	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax	Ln 51-52	18,165	5,066	675	-	-	737	2	5,002	2	-	124	6,559



SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1 2110	Land & Support Assets	S-4, Ln13	200,966	57,879	11,917	-	-	7,627	-	51,943	-	-	1,245	70,355
2 2210	COE-Switching	S-5, Ln36	306,773	260,757	-	-	-	-	-	-	-	-	-	46,016
3 2220	COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-
4 2230	COE-Transmission	S-5, Ln80	625,229	125,000	126,693	-	-	22,222	-	151,348	-	-	3,629	196,337
5 2310	Info Orig/Term Equip	S-6, Ln11	-	-	-	-	-	-	-	-	-	-	-	-
6 2410	C&WF	S-7, Ln46	2,531,409	611,724	78,685	-	-	109,214	-	743,830	-	-	17,828	970,128
7	Total COE, IOT, C&WF	Ln2..6	3,463,410	997,481	205,378	-	-	131,436	-	895,177	-	-	21,457	1,212,481
8	Distribution of Line 7	Ln7/7a	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10 2680	Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	3,664,376	1,055,361	217,295	-	-	139,062	-	947,120	-	-	22,702	1,282,835
12	Distribution of Line 11	Ln11/11a	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
13 2690	Intangible Assets	S-8, ln35	-	-	-	-	-	-	-	-	-	-	-	-
14 2001	TELECOM PLANT IN SVC	Ln11+13	3,664,376	1,055,361	217,295	-	-	139,062	-	947,120	-	-	22,702	1,282,835
15	Distribution of Line 14	Ln14/14a	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
16 2110	Land Assets	S-4, Ln12	1,049	302	62	-	-	40	-	271	-	-	7	367
17 2001	TPIS x/Land	Ln 14-16	3,663,327	1,055,059	217,233	-	-	139,023	-	946,849	-	-	22,696	1,282,468
18	Distribution of Line 17	Ln17/17a	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
19 2002	Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
20 2003	Plant Under Construction	S-9, Ln10	-	-	-	-	-	-	-	-	-	-	-	-
21 2005	Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	3,664,376	1,055,361	217,295	-	-	139,062	-	947,120	-	-	22,702	1,282,835
23 1220	Materials and Supplies	S-9, Ln20	14,235	3,440	442	-	-	614	-	4,183	-	-	100	5,455
24 1500	Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25 3100	Accumulated Depreciation	S-15, Ln106	2,105,286	659,036	165,282	-	-	73,469	-	500,379	-	-	11,995	695,125
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27 3200	Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-
28 3400	Accum Amort-Tangible	S-15, Ln109..110	-	-	-	-	-	-	-	-	-	-	-	-
29 3500	Accum Amort-Intangible	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-
30 3600	Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-	-
31 4100	Net Cur Def Op Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-	-
32 4340	Noncur Def Oper Inc Tax	S-15, Ln144	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	-	-	-	-	-	-	-	-	-	-	-	-
34 4360	Other Deferred Credits-Net	S-15,Ln145	-	-	-	-	-	-	-	-	-	-	-	-
35 4370	Other Jur Liab & Def Credits-Net	S-15, Ln147	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT A	Ln22+23-24..35	1,573,324	399,764	52,456	-	-	66,208	-	450,924	-	-	10,808	593,165
37	Distribution of Line 36	Ln36/36a	100.0000%	25.4089%	3.3341%	-	-	4.2081%	-	28.6606%	-	-	0.6870%	37.7014%
38 1402	Rural Tel Bank Stock B	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital C	S-9, Ln21	36,885	13,063	2,231	-	-	1,456	87	8,872	87	-	430	10,658
40	Equal Access - Unamortized Expenses D	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow E	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-
43 4040	Customer Deposits G	S-15, Ln115	-	-	-	-	-	-	-	-	-	-	-	-
44 4310	Other Long-Term Liab. H	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust I	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)	1,610,209	412,828	54,686	-	-	67,664	87	459,795	87	-	11,238	603,823
47	Distribution of Line 46	Ln46/46a	100.0000%	25.6381%	3.3962%	-	-	4.2022%	0.0054%	28.5550%	0.0054%	-	0.6980%	37.4997%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE		IntraLATA		INTRASTATE		IntraLATA		LOCAL		
				InterLATA MSG (b)	PL (c)	MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
				(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Plt Spec Exp Accts 6210,6220													
2	6230,6310,6410	S-11, Ln30	149,353	52,256	14,482	-	-	4,632	-	31,550	-	-	756	45,676
3	PI Nonspec Account 6530	S-12, Ln19	40,039	11,531	2,374	-	-	1,519	-	10,349	-	-	248	14,017
4	Cust Oper Accts 6610,6620	S-13, Ln57	63,830	22,381	634	-	-	5,098	1,068	21,878	1,068	-	3,198	8,504
5	TOTAL BIG THREE EXPENSES	Ln2..4	253,221	86,168	17,490	-	-	11,250	1,068	63,777	1,068	-	4,203	68,196
6	Distribution of Line 5	Ln5/5a	100.0000%	34.0286%	6.9072%	-	-	4.4428%	0.4219%	25.1862%	0.4219%	-	1.6597%	26.9315%
7	Plant Specific Expenses	S-11, Ln31	211,178	70,062	18,148	-	-	6,979	-	47,530	-	-	1,139	67,320
8	Plant Nonspecific Expenses	S-12, Ln121	246,803	83,087	10,578	-	-	8,729	-	59,453	-	-	1,425	83,531
9	Customer Operations Expenses	S-13, Ln57	63,830	22,381	634	-	-	5,098	1,068	21,878	1,068	-	3,198	8,504
10	Corporate Operations Expenses	S-14, Ln16	164,251	77,174	9,117	-	-	5,864	557	33,244	557	-	2,191	35,547
11	7300 Contributions	S-10, Ln16	1,633	767	91	-	-	58	6	330	6	-	22	353
12	TOTAL OPERATING EXPENSES	Ln7..11	687,694	253,470	38,568	-	-	26,729	1,631	162,435	1,631	-	7,975	195,255
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	486,099	183,403	30,671	-	-	19,715	1,631	114,667	1,631	-	6,830	127,551
14	Operating Taxes	S-14, Ln26	156,703	45,131	9,292	-	-	5,947	-	40,503	-	-	971	54,859
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
17	5240 Rent Revenues	S-10, Ln43	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL OPERATING EXP & TAXES	Ln12+14..16-17	844,397	298,601	47,860	-	-	32,676	1,631	202,938	1,631	-	8,946	250,114
19	Distribution of Line 18	Ln18/18a	100.0000%	35.3627%	5.6680%	-	-	3.8697%	0.1931%	24.0335%	0.1931%	-	1.0595%	29.6204%
20	Total Depr & Amort	S-12, Ln120	201,595	70,066	7,897	-	-	7,014	-	47,769	-	-	1,145	67,704
21	Fixed Charges	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Operating Revenue	S-14, Ln33	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Operating Expense & Taxes	Ln18	844,397	298,601	47,860	-	-	32,676	1,631	202,938	1,631	-	8,946	250,114
24	Uncollectibles	S-10, Ln57	7,016	-	-	-	-	-	-	-	-	-	-	7,016
25	Fixed Charges	Ln21	-	-	-	-	-	-	-	-	-	-	-	-
26	Income Adjustments	S-10, Ln63	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
27	Net Income	Ln22..26	(849,981)	(298,114)	(47,761)	-	-	(32,612)	(1,625)	(202,577)	(1,625)	-	(8,922)	(256,744)
28	Distribution of Line 27	Ln27/27a	100.0000%	35.0730%	5.6191%	-	-	3.8368%	0.1912%	23.8332%	0.1912%	-	1.0497%	30.2059%
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21	642,802	228,535	39,963	-	-	25,662	1,631	155,169	1,631	-	7,801	182,410
30	Distribution of Line 29	Ln29/29a	100.0000%	35.5529%	6.2170%	-	-	3.9922%	0.2537%	24.1395%	0.2537%	-	1.2136%	28.3773%
INCOME TAX CALCULATION														
31	Other Operating Income	S-14, Ln32	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
33	Operating Revenue	S-14, Ln33-Ln31	1,279,543	431,123	34,620	-	-	-	-	63,117	-	-	-	750,682
34	Uncollectible Revenue	S-10, Ln57	(7,016)	-	-	-	-	-	-	-	-	-	-	(7,016)
35	Income Effect Jurisdictional Difference	S-10, Ln60	-	-	-	-	-	-	-	-	-	-	-	-
36	IRS Income Adjustment	S-10, Ln62	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL REVENUE & OTHER INCOME	Ln31..36	1,272,526	431,123	34,620	-	-	-	-	63,117	-	-	-	743,666
38	Contributions	S-10, Ln16	1,633	767	91	-	-	58	6	330	6	-	22	353
39	Operating Expenses	Ln12-Ln11	686,061	252,703	38,477	-	-	26,670	1,625	162,105	1,625	-	7,954	194,901
40	Operating Taxes	S-14, Ln26	156,703	45,131	9,292	-	-	5,947	-	40,503	-	-	971	54,859
41	Fixed Charges	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL OPERATING EXPENSES	Ln38..41	844,397	298,601	47,860	-	-	32,676	1,631	202,938	1,631	-	8,946	250,114
43	State Taxable Income	Ln37-Ln42	428,129	132,522	(13,240)	-	-	(32,676)	(1,631)	(139,821)	(1,631)	-	(8,946)	493,552
44	State Income Tax	7.3500%	31,467	9,740	(973)	-	-	(2,402)	(120)	(10,277)	(120)	-	(658)	36,276
45	Federal Taxable Income	Ln37-Ln42	428,129	132,522	(13,240)	-	-	(32,676)	(1,631)	(139,821)	(1,631)	-	(8,946)	493,552
46	State Income Tax	Ln44	31,467	9,740	(973)	-	-	(2,402)	(120)	(10,277)	(120)	-	(658)	36,276
47	Net Federal Taxable Income	Ln45-Ln46	396,662	122,781	(12,267)	-	-	(30,274)	(1,511)	(129,544)	(1,511)	-	(8,289)	457,276
48	Federal Income Tax	26.5021%	105,124	32,540	(3,251)	-	-	(8,023)	(400)	(34,332)	(400)	-	(2,197)	121,188
49	Amortization of Investment Tax Credit	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln48-Ln49	105,124	32,540	(3,251)	-	-	(8,023)	(400)	(34,332)	(400)	-	(2,197)	121,188

GENERAL SUPPORT FACILITIES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	100.0000%	34.0286%	6.9072%	-	-	4.4428%	0.4219%	25.1862%	0.4219%	-	1.6597%	26.9315%
3	Total COE, IOT, C&WF Distr	S-2, Ln8	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
LAND & SUPPORT ASSETS SEPARATION														
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1	199,916	57,577	11,855	-	-	7,587	-	51,672	-	-	1,239	69,987
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Support Assets	Ln5..7	199,916	57,577	11,855	-	-	7,587	-	51,672	-	-	1,239	69,987
9	Distribution of Line 8	Ln8/8a	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
10	Land	Note 1	1,049	302	62	-	-	40	-	271	-	-	7	367
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10..11	1,049	302	62	-	-	40	-	271	-	-	7	367
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	200,966	57,879	11,917	-	-	7,627	-	51,943	-	-	1,245	70,355
14	Distribution of Line 13	Ln13/13a	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%

Note 1: If Carrier Classificaton = A, then  
If Carrier Classificaton = B, then

Ln5a\*2, Ln6a\*2, Ln10a\*2  
Ln5a\*3, Ln6a\*3, Ln10a\*3

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
2	WSWS Pct-Directory Assistance	Records	-	-		-		-		-		-	-	-
3	Sub Line MOU Pct	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
4	SOB Toll MOU Pct	Records	-	-		-		-		-		-	-	-
5	WSWS Pct-TSPS Oper Position	Records	-	-		-		-		-		-	-	-
6	Real Processor Time Pct-RTA	Records	-	-		-		-		-		-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-		-		-		-		-	-	-
8	REL MOU's - Tandem Switching	Records	100.0000%	-		-		-		-		-	-	100.0000%
9	Trans Measured DEM Pct	Records	100.0000%	85.0000%		-		-		-		-	-	15.0000%
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1	-	-		-		-		-		-	-	-
14	Aux-Direct Assist	Ln14a*2	-	-		-		-		-		-	-	-
15	Aux-Intercept	Ln15a*3	-	-		-		-		-		-	-	-
16	Jt Exch & Toll SOB	Ln16a*4	-	-		-		-		-		-	-	-
17	TSPS-Oper Position	Ln17a*5	-	-		-		-		-		-	-	-
18	TSPS-RTA	Ln18a*6	-	-		-		-		-		-	-	-
19	TSPS-Other	Ln19a*7	-	-		-		-		-		-	-	-
20	Direct Assignment	Direct	-	-		-		-		-		-	-	-
21	Total Cat 1	Ln13..20	-	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln23/23a	-	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8	-	-		-		-		-		-	-	-
27	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	Total Cat 2	Ln26..27	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-
30														
31	Cat 3-Local Switching - TS	Ln31a*9	306,773	260,757		-		-		-		-	-	46,016
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-		-		-		-		-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	306,773	260,757	-	-	-	-	-	-	-	-	-	46,016
35	Distribution of Line 34	Ln34/34a	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING	Ln28+34	306,773	260,757	-	-	-	-	-	-	-	-	-	46,016
37	Distribution of Line 36	Ln36/36a	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records	100.0000%		100.0000%		-		-		-	-	-	-
39	Ex Trk WB	Records	-		-		-		-		-	-	-	-
40	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-
41	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		4.4810%		30.5190%		-	-	40.0000%
42	COE Cat 4.21-Furn to Others Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
43	Interexchange Trk WB	Records	100.0000%		100.0000%		-		-		-		-	-
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38	6,359		6,359		-		-		-	-	-	-
47	Direct Assignment	Direct	7,154	-	7,154	-	-	-	-	-	-	-	-	-
48	4.11 Ethernet	Direct	-		-									
49	4.11 Wideband-DSL Line	Direct	110,347		110,347									
50	4.12 Exch Trunk - EAS	Direct	-											
51	Ex Trk x/WB - Basic	Ln51a*40	-	-	-	-	-	-	-	-	-	-	-	-
52	Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	Ex Trk WB	Ln53a*39	-	-	-	-	-	-	-	-	-	-	-	-
54	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41	490,842	122,711		-		21,995		149,800		-	-	196,337
57	PL & Local	Ln67c..i	3,589		-		-		-		-	-	3,589	-
58	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42	-	-	-	-	-							
61	4.22 Wideband													
62	Interexchange DSL	Direct	-		-									
63	Interexchange PL	Ln63a*43	1,387		1,387		-		-		-		-	-
64	Direct Assignment	Direct	1,446	-	1,446	-	-	-	-	-	-	-	-	-
65	4.22 Ethernet	Direct	-		-									

			INTERSTATE TOLL				INTRASTATE TOLL					
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)	
ASSIGNMENT OF COE CAT 4.13												
66	COE Cat 4.13 Working Loops	Records	275.5	273.5	-	-	-	-	-	2.0	-	-
67	COE Cat 4.13 Assigned Invest	Note 1	494,431	490,842	-	-	-	-	-	3,589	-	-

Note 1: Cost per loop = 1,794.6693

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-
69	Host/Remote MOU Miles Pct	Records	100.0000%	-		-		-		-		-	-	100.0000%
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64	4,065	2,290		-		227		1,548		-	-	-
72	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
73	PL, TWX & Local	Ln85c..i	39	-	-	-	-	-	-	-	-	-	39	-
74	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69	-	-		-		-		-		-	-	-
77	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
78	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
79	Total Cat 4	Ln46..64+70..78	625,229	125,000	126,693	-	-	22,222	-	151,348	-	-	3,629	196,337
80	TOTAL COE-TRANSMISSION	Ln79	625,229	125,000	126,693	-	-	22,222	-	151,348	-	-	3,629	196,337
81	Distribution of Line 80	Ln80/80a	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80	932,001	385,757	126,693	-	-	22,222	-	151,348	-	-	3,629	242,353
83	Distribution of Line 82	Ln82/82a	100.0000%	41.3902%	13.5937%	-	-	2.3843%	-	16.2390%	-	-	0.3894%	26.0035%

			INTERSTATE				INTRASTATE				LOCAL			
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)											
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records	208.00	-	-	-	-	-	-	-	-	-	2.00	-
	-Joint Message Total Terminations		206											
85	COE Cat 4.23 - Terms	Note 1	4,104	-	-	-	-	-	-	-	-	-	39	-
86	-Joint Message Total Allocated Investment	Note 1	4,065											

Note 1: Cost per termination =

19.73

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		4.4810%		30.5190%		-	-	40.0000%
2	REL MOU's - Coinless Pub Tel	Records	-	-		-		-		-		-	-	-
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1	-	-		-		-		-		-	-	-
5	Coinls Pub Tel Eq	Ln5a*2	-	-		-		-		-		-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln4..6	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-											-
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL		
SOURCE		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%	-	-	4.4810%	-	30.5190%	-	-	-	40.0000%
2	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-
4	MOU Pct-Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION													
5	2410 Cable & Wire Facilities												
6	Cat 1-Exch Line x/WB												
7	1.1 Intra PL & WATS	Ln24e..i	17,735	-	-	-	-	-	-	-	-	17,735	-
8	1.2 Inter PL & WATS	Ln24c..d	-	-	-	-	-	-	-	-	-	-	-
9	1.3 Jointly Used	Ln24b*1	2,425,320	606,330	-	-	108,679	-	740,183	-	-	-	970,128
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
11	Total Category 1	Ln7..10	2,443,055	606,330	-	-	108,679	-	740,183	-	-	17,735	970,128
12	Cat 2-WB & Exch Trunk												
13	Ex Trk - joint message	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-
15	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-
16	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-
17	Ex Line WB	Ln17a*3	25,367	25,367	-	-	-	-	-	-	-	-	-
18	WB Line	Direct	46,645	46,645	-	-	-	-	-	-	-	-	-
19	WB Trunk	Ln19a*4	-	-	-	-	-	-	-	-	-	-	-
20	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
21	Total Category 2		72,012	72,012	-	-	-	-	-	-	-	-	-

			INTERSTATE TOLL		INTRASTATE TOLL		EAS (g)	User Defined (h)	Other (i)
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	
ASSIGNMENT OF C&WF CAT 1									
22	C&WF Cat 1 Working Loops	Records	276	274	-	-	-	-	2
23	Distribution of Line 21	Ln22/22a	100.0000%	99.2740%	-	-	-	-	0.7260%
24	Cat 1-Ex Line x/WB	Ln24a*23	2,443,055	2,425,320	-	-	-	-	17,735

Note 1: Cost per loop = 8,867.7147



			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
25	Interexchange Trk WB	Records	100.0000%		100.0000%		-		-		-	-	-	-
26	CMM Pct-IX x/WB	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-
27	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-
28	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-
29	Host/Remote MOU Miles Pct	Records	100.0000%	-		-		-		-		-	-	100.0000%
C&WF CAT 3-4 SEPARATION														
30	Cat 3-Interexchange C&WF													
31	WB PL - Direct Assignment	Direct	3,405	-	3,405	-	-	-	-	-	-	-	-	-
32	WB - Joint Message	Ln32a*25	3,269	-	3,269	-	-	-	-	-	-	-	-	-
33	Joint MSG x/WB	Ln52b*26	9,576	5,394		-		535		3,646		-	-	-
34	PL, TWX & Local x/WB	Ln53c..i	93		-				-			-	93	-
35	Joint TWX-IT	Ln53j*27	-	-				-		-		-	-	-
36	Joint TWX-Rmt	Ln53k*28	-	-		-		-		-		-	-	-
37	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
38	DSL Interexchange	Direct	-		-									
39	Ethernet Interexchange	Direct	-		-									
40	Total Category 3	Ln30..38	16,342	5,394	6,673	-	-	535	-	3,646	-	-	93	-
41	Cat 4-Host/Remote C&WF													
42	Joint (x/WATS)	Ln42a*29	-	-		-		-		-		-	-	-
43	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Total Category 4	Ln42..44	-	-	-	-	-	-	-	-	-	-	-	-
46 TOTAL CABLE & WIRE FACILITIES														
46	TOTAL CABLE & WIRE FACILITIES	Ln11+21+40+45	2,531,409	611,724	78,685	-	-	109,214	-	743,830	-	-	17,828	970,128
47	Distribution of Line 46	Ln46/46a	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%

			INTERSTATE TOLL		INTRASTATE TOLL		EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)					
ASSIGNMENT OF C&WF CAT 3											
48	Equiv IX Circ Miles-MSG	Records	137	135.96							
49	-PL,TWX&Local	Records			-	-	-	-	1.32	-	-
50	Distribution of Line 45	Ln48/48a	100.0000%	99.0385%							
51	Distribution of Line 46	Ln49/49a			-	-	-	-	0.9615%	-	-
52	Cat 3-All Other x/WB-MSG	Ln52a*50	9,669	9,576							
53	-PL,TWX&Local	Ln52a*51			-	-	-	-	93	-	-

Note 1: Cost per circuit mile = 70.43

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
2	2210 COE-Switch Distr	S-5, Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
7	2001 TPIS	S-2, Ln8	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
8	2001 TPIS incl 2680	S-2, Ln11	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehld Improve													
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
2	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
3	Equal Access MOU Pct	Records	100.0000%	90.9718%		-		9.0282%		-		-	-	-
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln6/6a	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 Plt Under Constr	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8..9	-	-	-	-	-	-	-	-	-	-	-	-
11	Distribution of Line 10	Ln10/10a	-	-	-	-	-	-	-	-	-	-	-	-
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12..13	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS SEPARATION														
16	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a*2	14,235	3,440	442	-	-	614	-	4,183	-	-	100	5,455
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	14,235	3,440	442	-	-	614	-	4,183	-	-	100	5,455
21	Cash Working Capital	CWC	36,885	13,063	2,231	-	-	1,456	87	8,872	87	-	430	10,658
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3	-	-		-		-		-		-	-	-
23	Equal Access Gross Investment - DA	Direct	-	-		-		-		-		-	-	-
24	Accum Depreciation	Ln24a*3	-	-		-		-		-		-	-	-
25	Deferred Oper Inc Taxes	Ln25a*3	-	-		-		-		-		-	-	-
26	Unamortized Expenses	Ln26a*3	-	-		-		-		-		-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION	SOURCE												
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	46.9855%	5.5506%	-	-	3.5703%	0.3391%	20.2396%	0.3391%	-	1.3338%	21.6422%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37	100.0000%	25.4089%	3.3341%	-	-	4.2081%	-	28.6606%	-	-	0.6870%	37.7014%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
10	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	34.0286%	6.9072%	-	-	4.4428%	0.4219%	25.1862%	0.4219%	-	1.6597%	26.9315%
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
16	Contributions	Ln16a*3	1,633	767	91	-	-	58	6	330	6	-	22	353
17	Abandoned Construction	Ln17a*1		-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-											-
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	-	-	-	-	-	-	-	-	-	-	-	-
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	-	-	-	-	-	-	-	-	-	-	-	-
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	S-5, Ln68* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	S-5, Ln68* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	S-5, Ln79* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42		-	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization - Federal	S-14, Ln5* Ln44	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	S-14, Ln5* Ln45	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	7,016	-	-	-	-	-	-	-	-	-	-	7,016
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	7,016	-	-	-	-	-	-	-	-	-	-	7,016
58	Misc Inc Adjustments													
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	(1,432)	(487)	(99)	-	-	(64)	(6)	(361)	(6)	-	(24)	(386)

PLANT SPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assts Distr	S-4, Ln14	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA	100.0000%	41.3902%	13.5937%	-	-	2.3843%	-	16.2390%	-	-	0.3894%	26.0035%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25.0000%	-	-	-	4.4810%	-	30.5190%	-	-	-	40.0000%
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1	1,707	492	101	-	-	65	-	441	-	-	11	598
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	1,707	492	101	-	-	65	-	441	-	-	11	598
9	6120 General Support Expenses	Ln9a*1	60,118	17,314	3,565	-	-	2,281	-	15,539	-	-	372	21,046
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	60,118	17,314	3,565	-	-	2,281	-	15,539	-	-	372	21,046
12	6210 COE Switching Expenses	Ln12a*2	24,346	10,077	3,309	-	-	580	-	3,953	-	-	95	6,331
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	24,346	10,077	3,309	-	-	580	-	3,953	-	-	95	6,331
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-
18	6230 COE Transmission Expenses	Ln18a*2	69,496	28,765	9,447	-	-	1,657	-	11,285	-	-	271	18,071
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	69,496	28,765	9,447	-	-	1,657	-	11,285	-	-	271	18,071
21	TOTAL COE EXPENSES	Ln14+17+20	93,842	38,841	12,757	-	-	2,237	-	15,239	-	-	365	24,402
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	55,511	13,414	1,725	-	-	2,395	-	16,311	-	-	391	21,274
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	55,511	13,414	1,725	-	-	2,395	-	16,311	-	-	391	21,274
30	Plt Spec Exp x/6110,6120	Ln21+26+29	149,353	52,256	14,482	-	-	4,632	-	31,550	-	-	756	45,676
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	211,178	70,062	18,148	-	-	6,979	-	47,530	-	-	1,139	67,320
32	Distribution of Line 31	Ln31/31a	100.0000%	33.1766%	8.5938%	-	-	3.3046%	-	22.5071%	-	-	0.5395%	31.8783%

PLANT NONSPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
5	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
7	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	5,169	1,489	307	-	-	196	-	1,336	-	-	32	1,810
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	5,169	1,489	307	-	-	196	-	1,336	-	-	32	1,810
17	6530 Network Operations Exp	Ln17a*2	40,039	11,531	2,374	-	-	1,519	-	10,349	-	-	248	14,017
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	40,039	11,531	2,374	-	-	1,519	-	10,349	-	-	248	14,017
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3	7,716	2,222	458	-	-	293	-	1,994	-	-	48	2,701
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	35,514	30,187	-	-	-	-	-	-	-	-	-	5,327
28	Cat 2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - COE-Switching		35,514	30,187	-	-	-	-	-	-	-	-	-	5,327
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-
38	Aux-Direct Assist	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
39	Aux-Intercept	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
40	Jt Exch & Toll SOB	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
41	TSPS-Oper Position	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
42	TSPS-RTA	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
43	TSPS-Other	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Total Cat 1	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-
46	Depr - COE-Operator		-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	14,672	2,933	2,973	-	-	521	-	3,552	-	-	85	4,607
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38	-		-		-		-		-	-	-	-
50	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
51	4.11 Ethernet-Line	Direct	-		-									
52	Wideband-DSL Line	Direct	-		-									
53	4.12 Exch Trunk - EAS	Direct	-									-		
54	Ex Trk x/WB - Basic	S-5, Ln41	-	-		-		-		-		-	-	-
55	Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	S-5, Ln39	-	-	-	-	-	-	-	-	-	-	-	-
57	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50	-	-	-	-	-	-	-	-	-	-	-	-
60	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45	-	-	-	-	-							
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43	-		-		-		-		-		-	-
65	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
66	4.22 Ethernet	Direct	-		-									
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59	-	-	-	-	-	-	-	-	-	-	-	-
69	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
70	PL - DA	Direct	-		-		-		-		-		-	-
71	4.22 DSL exchange	Direct	-		-									
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69	-	-		-		-		-		-	-	-
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Total Cat 4	Ln48..75	-	-	-	-	-	-	-	-	-	-	-	-
76	Depr - COE-Transmission		14,672	2,933	2,973	-	-	521	-	3,552	-	-	85	4,607
77	Depr - Info Orig/Term Equip	Ln77a*7	-	-	-	-	-	-	-	-	-	-	-	-
78	Cat 1-Other IOT	S-6, Ln1	-	-		-		-		-		-	-	-
79	Coins Pub Tel Eq	S-6, Ln2	-	-		-		-		-		-	-	-
80	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
81	Total Category 1	Ln78..80	-	-	-	-	-	-	-	-	-	-	-	-
82	Cat 2-Cust Prem Equip	Direct	-		-									-
83	Depr - Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-	-



PLANT NONSPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA	PL	IntraLATA	PL	InterLATA	PL	IntraLATA	PL	EAS	User	Other
			COMPANY	MSG	(c)	MSG	(e)	MSG	(g)	MSG	(i)	(j)	Defined	(l)
PLANT NONSPECIFIC EXP SEPARATION			(a)	(b)		(d)		(f)		(h)			(k)	
84	Depr - Cable & Wire Facilities	Ln84a*8	143,692	34,724	4,466	-	-	6,199	-	42,223	-	-	1,012	55,068
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-	-
87	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
88	Total Category 1	Ln86+87	-	-	-	-	-	-	-	-	-	-	-	-
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2	-	-		-		-		-		-	-	-
91	Ex Trk - EAS	Direct	-									-		
92	Ex Line WB - Data Only DSL	Direct	-											
93	Ex Line Ethernet	Direct	-											
94	Ex Line WB	S-7, Ln3	-									-	-	-
95	WB Line	Direct	-	-		-		-		-		-	-	-
96	WB Trunk	S-7, Ln4	-	-		-		-		-		-	-	-
97	WB Trunk DA	Direct	-	-		-		-		-		-	-	-
98	Total Category 2		-	-		-		-		-		-	-	-
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct	-	-		-		-		-		-	-	-
100	WB - Joint Message	S-7, Ln25	-	-		-		-		-		-	-	-
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93	-	-		-		-		-		-	-	-
102	Joint TWX-IT	S-7, Ln27	-	-		-		-		-		-	-	-
103	Joint TWX-Rmt	S-7, Ln28	-	-		-		-		-		-	-	-
104	Interexchange - DA	Direct	-	-		-		-		-		-	-	-
105	DSL Interexchange	Direct	-											
106	Ethernet Interexchange	Direct	-											
107	Total Category 3	Ln98..105	-	-		-		-		-		-	-	-
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln29	-	-		-		-		-		-	-	-
110	WATS	Direct	-	-		-		-		-		-	-	-
111	Direct Assignment	Direct	-	-		-		-		-		-	-	-
112	Total Category 4	Ln109..111	-	-		-		-		-		-	-	-
113	Depr - Cable & Wire Facilities		143,692	34,724	4,466	-	-	6,199	-	42,223	-	-	1,012	55,068
114	Depr-Prop Hld Ft Tel Use	Ln114a*9	-	-		-		-		-		-	-	-
115	Amort-Capital Leases	Ln115a*10	-	-		-		-		-		-	-	-
116	Amort-Leasehold Improvements	Ln116a*11	-	-		-		-		-		-	-	-
117	Amort-Intangible Assets	Ln117a*12	-	-		-		-		-		-	-	-
118	Amort-Other	Ln118a*13	-	-		-		-		-		-	-	-
119	Amort-Direct Assignment	Direct	-	-		-		-		-		-	-	-
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119	201,595	70,066	7,897	-	-	7,014	-	47,769	-	-	1,145	67,704
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120	246,803	83,087	10,578	-	-	8,729	-	59,453	-	-	1,425	83,531
122	Distribution of Line 121	Ln121/121a	100.0000%	33.6652%	4.2860%	-	-	3.5370%	-	24.0894%	-	-	0.5774%	33.8450%

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	100.0000%	31.1888%	-	-	-	1.0584%	-	24.8500%	-	-	-	42.9028%
2	WSWS-Tel Oper Svcs	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
3	Subscriber Line MOU	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
4	EU Service Order Contacts	Records	100.0000%	-	10.6240%	-	-	-	17.8983%	-	17.8983%	-	53.5794%	-
5	EU Billed Revenue incl CCL	Records	100.0000%	26.5060%	-	-	-	7.2661%	-	50.9711%	-	-	-	15.2568%
6	EU Billed Inquiry Contacts	Records	100.0000%	55.9813%	-	-	-	13.3971%	-	13.3971%	-	-	-	17.2245%
7	IX Svc Ord Proc Contacts	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
8	IX Billed Revenue	Records	100.0000%	29.3345%	-	-	-	10.9332%	-	59.7323%	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
10	Public Interest Paystation Revenue	Records	100.0000%	49.3438%	-	-	-	4.8969%	-	33.3523%	-	-	-	12.4070%
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1	8,632	2,692	-	-	-	91	-	2,145	-	-	-	3,703
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	8,632	2,692	-	-	-	91	-	2,145	-	-	-	3,703
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2	-	-		-		-		-		-	-	-
17	Direct Assignment	Direct	-	-		-		-		-		-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	-	-		-		-		-		-	-	-
19	Published Direct Listings:													
20	Classified	Direct	-											-
21	TWX	Direct	-											-
22	Alpha	Ln22a*3	499	246		-		24		166		-	-	62
23	Foreign	Direct	-	-		-		-		-		-	-	-
24	Total Publ Direct List	Ln20..23	499	246		-		24		166		-	-	62
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct	1,375	1,375										
28	Other	Ln28a*4	5,970	-	634	-	-	-	1,068	-	1,068	-	3,198	-
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct	-	-										
31	- Other	Ln29a*5	12,312	3,263	-	-	-	895	-	6,275	-	-	-	1,878
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct	-	-										
34	- Other	Ln32a*6	1,024	574	-	-	-	137	-	137	-	-	-	176
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7	283	283	-	-	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8	9,703	2,846	-	-	-	1,061	-	5,796	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln37a*9	325	325	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	30,992	8,667	634	-	-	2,093	1,068	12,209	1,068	-	3,198	2,055

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION	SOURCE												
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	100.0000%	15.8738%		-		56.8636%		27.2626%		-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	0.0000%	-	0.0000%	10.1462%	0.0000%	39.8538%	0.0000%	-	-	-
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40	33	5		-		19		9		-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct	7,649	2,281	-	-	-	1,342	-	1,342	-	-	-	2,684
47	End User Common Line	Direct	403	403	-	-	-	-	-	-	-	-	-	-
48	Cat 2-CSE CABS	Ln48a*41	15,073	7,537	-	-	-	1,529	-	6,007	-	-	-	-
49	Total Cat 2-CSE	Ln42..48	23,157	10,226	-	-	-	2,890	-	7,358	-	-	-	2,684
50	Total All Other Cat 1 & 2	Ln39+49	54,149	18,892	634	-	-	4,983	1,068	19,567	1,068	-	3,198	4,739
51	Distribution of Line 50	Ln50/50a	100.0000%	34.8889%	1.1712%	-	-	9.2015%	1.9731%	36.1345%	1.9731%	-	5.9067%	8.7509%
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	550	550	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	550	550	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	54,700	19,442	634	-	-	4,983	1,068	19,567	1,068	-	3,198	4,739
56	TOTAL SERVICES EXPENSES	Ln18+24+55	55,198	19,688	634	-	-	5,007	1,068	19,733	1,068	-	3,198	4,800
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	63,830	22,381	634	-	-	5,098	1,068	21,878	1,068	-	3,198	8,504
58	Distribution of Line 57	Ln57/57a	100.0000%	35.0629%	0.9936%	-	-	7.9874%	1.6739%	34.2752%	1.6739%	-	5.0109%	13.3223%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	34.0286%	6.9072%	-	-	4.4428%	0.4219%	25.1862%	0.4219%	-	1.6597%	26.9315%
2	2001 TPIS Distr	S-2, Ln15	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	25.4202%	3.3361%	-	-	4.2072%	-	28.6540%	-	-	0.6868%	37.6957%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	35.0730%	5.6191%	-	-	3.8368%	0.1912%	23.8332%	0.1912%	-	1.0497%	30.2059%
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct	-									-		
8	All Other	Ln8a*1	19,319	6,574	1,334	-	-	858	82	4,866	82	-	321	5,203
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9	19,319	6,574	1,334	-	-	858	82	4,866	82	-	321	5,203
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct	-									-		
13	All Other	Ln13a*1	112,673	38,341	7,783	-	-	5,006	475	28,378	475	-	1,870	30,345
14	Direct Assignment	Direct	32,259	32,259	-	-	-	-	-	-	-	-	-	-
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14	144,932	70,600	7,783	-	-	5,006	475	28,378	475	-	1,870	30,345
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	164,251	77,174	9,117	-	-	5,864	557	33,244	557	-	2,191	35,547
17	Distribution of Line 16	Ln16/16a	100.0000%	46.9855%	5.5506%	-	-	3.5703%	0.3391%	20.2396%	0.3391%	-	1.3338%	21.6422%
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5	210,116	73,694	11,807	-	-	8,062	402	50,077	402	-	2,206	63,467
20	State & Local Income Taxes	Ln20a*5	44,620	15,650	2,507	-	-	1,712	85	10,634	85	-	468	13,478
21	OP FED, STATE, LOCAL TAXES - CWC		254,736	89,343	14,314	-	-	9,774	487	60,712	487	-	2,674	76,945
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	156,703	45,131	9,292	-	-	5,947	-	40,503	-	-	971	54,859
24	Operating Taxes - Other	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25	156,703	45,131	9,292	-	-	5,947	-	40,503	-	-	971	54,859
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct	63,743	-	-	-	-	-	-	-	-	-	-	63,743
28	5080 Interstate Access/End User Revenue	Direct	1,119,291	430,040	34,620	-	-	-	-	-	-	-	-	654,630
29	5084 State Access/End User Revenue	Direct	79,303	-	-	-	-	-	-	57,087	-	-	-	22,215
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	17,207	1,083	-	-	-	-	-	6,030	-	-	-	10,094
32	7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	1,279,543	431,123	34,620	-	-	-	-	63,117	-	-	-	750,682
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: FIT and SIT Calculated on the S-1

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Captial Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1	130,102	37,470	7,715	-	-	4,937	-	33,627	-	-	806	45,546
17	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Switching	Ln18a*2	279,047	237,190	-	-	-	-	-	-	-	-	-	41,857
19	Cat 2-Tandem Switching	S-5, Ln8	-	-		-		-		-		-	-	-
20	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-		-		-		-		-	-	-
22	Cat 3-Local Switching - NTS	S-5, Ln9	-	-		-		-		-		-	-	-
23	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching		279,047	237,190	-	-	-	-	-	-	-	-	-	41,857
25	COE - Operator		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards		-	-		-		-		-		-	-	-
29	Aux-Direct Assist		-	-		-		-		-		-	-	-
30	Aux-Intercept		-	-		-		-		-		-	-	-
31	Jt Exch & Toll SOB		-	-		-		-		-		-	-	-
32	TSPS-Oper Position		-	-		-		-		-		-	-	-
33	TSPS-RTA		-	-		-		-		-		-	-	-
34	TSPS-Other		-	-		-		-		-		-	-	-
35	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1		-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator		-	-	-	-	-	-	-	-	-	-	-	-

		TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION												
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission	611,158	122,187	123,842	-	-	21,722	-	147,942	-	-	3,547	191,918
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line	-		-		-		-		-	-	-	-
41	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
42	4.11 Ethernet-Line	-		-									
43	4.11 Wideband-DSL Line	-		-									
44	4.12 Exch Trunk - EAS	-											
45	Ex Trk x/WB - Basic	-	-		-		-		-		-	-	-
46	Ex Trk x/WB - Basic DA	-	-	-	-	-	-	-	-	-	-	-	-
47	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
48	Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-	-	-
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others	-	-	-	-								
54	4.22 Wideband												
55	Interexchange PL	-		-		-		-		-		-	-
56	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
57	4.22 Ethernet	-		-									
58	4.23 All Other												
59	Joint MSG/PL	-	-	-	-	-	-	-	-	-	-	-	-
60	Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-	-	-
61	PL - DA	-		-									
62	4.11 DSL exchange	-		-									
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)	-	-		-		-		-		-	-	-
65	WATS	-	-	-	-	-	-	-	-	-	-	-	-
66	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
67	Total Cat 4	-	-	-	-	-	-	-	-	-	-	-	-
68	COE-Transmission	611,158	122,187	123,842	-	-	21,722	-	147,942	-	-	3,547	191,918
69	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
70	Cat 1-Other IOT	-	-		-		-		-		-	-	-
71	Coins Pub Tel Eq	-	-		-		-		-		-	-	-
72	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
73	Total Category 1	-	-	-	-	-	-	-	-	-	-	-	-
74	Cat 2-Cust Prem Equip	-											-
75	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-

		INTERSTATE					INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION												
RESERVES & DEFERRALS SEPARATION													
76	C&WF	1,084,980	262,190	33,725	-	-	46,810	-	318,811	-	-	7,641	415,804
77	Cat 1-Exch Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
78	1.1,1.2 - PL, 1.3 Jointly Used	-	-	-	-	-	-	-	-	-	-	-	-
79	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
80	Total Category 1	-	-	-	-	-	-	-	-	-	-	-	-
81	Cat 2-WB & Exch Trunk	-	-	-	-	-	-	-	-	-	-	-	-
82	Ex Trk - joint message	-	-	-	-	-	-	-	-	-	-	-	-
83	Ex Trk - EAS	-	-	-	-	-	-	-	-	-	-	-	-
84	Ex Line WB - Data Only DSL	-	-	-	-	-	-	-	-	-	-	-	-
85	Ex Line Ethernet	-	-	-	-	-	-	-	-	-	-	-	-
86	Ex Line WB	-	-	-	-	-	-	-	-	-	-	-	-
87	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
88	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
89	WB Trunk DA	-	-	-	-	-	-	-	-	-	-	-	-
90	Total Category 2	-	-	-	-	-	-	-	-	-	-	-	-
90	Cat 3-Interexchange C&WF	-	-	-	-	-	-	-	-	-	-	-	-
91	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
92	WB - Joint Message	-	-	-	-	-	-	-	-	-	-	-	-
93	Joint MSG, PL, TWX& Local x/WB	-	-	-	-	-	-	-	-	-	-	-	-
94	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-	-	-
95	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-	-	-
96	Interexchange - DA	-	-	-	-	-	-	-	-	-	-	-	-
97	DSL Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
98	Ethernet Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
99	Total Category 3	-	-	-	-	-	-	-	-	-	-	-	-
100	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-	-	-
101	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
102	WATS	-	-	-	-	-	-	-	-	-	-	-	-
103	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
104	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
105	C&WF	1,084,980	262,190	33,725	-	-	46,810	-	318,811	-	-	7,641	415,804
106	TOTAL ACCUMULATED DEPRECIATION	2,105,286	659,036	165,282	-	-	73,469	-	500,379	-	-	11,995	695,125
107	3200 Accum Depr Property Held	-	-	-	-	-	-	-	-	-	-	-	-
108	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
109	3400 Accum Amort-Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
110	3400 Accum Amort-Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
111	3500 Accum Amort-Intangible	-	-	-	-	-	-	-	-	-	-	-	-
112	3600 Accum Amort-Other	-	-	-	-	-	-	-	-	-	-	-	-
113	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
114	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
115	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-
116	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-	-
117	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
118	COE-Switching	-	-	-	-	-	-	-	-	-	-	-	-
119	COE-Operator	-	-	-	-	-	-	-	-	-	-	-	-
120	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-	-
121	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
122	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
123	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
124	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	100.0000%	34.0286%	6.9072%	-	-	4.4428%	0.4219%	25.1862%	0.4219%	-	1.6597%	26.9315%
126	2110 Support Assets Distr	S-4, Ln9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
127	2210 COE-Switching Distr	S-15, Ln2	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
130	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
131	2410 C&WF Distr	S-7, Ln47	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
132	2001 TPIS x/Land	S-2, Ln18	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
133	2001 TPIS Distr	S-2, Ln15	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126	-	-	-	-	-	-	-	-	-	-	-	-
138	COE-Switching	Ln138a*127	-	-	-	-	-	-	-	-	-	-	-	-
139	COE-Operator	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-	-
140	COE-Transmission	Ln140a*129	-	-	-	-	-	-	-	-	-	-	-	-
141	Info Orig/Term Equip	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
142	C&WF	Ln142a*131	-	-	-	-	-	-	-	-	-	-	-	-
143	Not Classified by Acct	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-	-
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143	-	-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-



CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE		INTRASTATE				LOCAL		
				InterLATA	PL (c)	IntraLATA	PL (g)	IntraLATA	PL (i)	EAS (j)	User Defined (k)	Other (l)
				MSG (b)		MSG (d)		MSG (h)				
CASH WORKING CAPITAL												
1	Plant Specific Expenses	S-11, Ln31	211,178	70,062	18,148	-	-	6,979	-	47,530	-	67,320
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	45,208	13,020	2,681	-	-	1,716	-	11,685	-	15,827
3	Customer Operations Expense - Marketing	S-13, Ln13	8,632	2,692	-	-	-	91	-	2,145	-	3,703
4	Customer Operations Expense - Services	S-13, Ln56	55,198	19,688	634	-	-	5,007	1,068	19,733	1,068	4,800
5	Corporate Operations Expense	S-14, Ln16	164,251	77,174	9,117	-	-	5,864	557	33,244	557	35,547
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	1,633	767	91	-	-	58	6	330	6	353
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	-	-	-	-	-	-	-	-	-	-
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	156,703	45,131	9,292	-	-	5,947	-	40,503	-	54,859
12	Other Operating Tax - Other	S-10, Ln24	-	-	-	-	-	-	-	-	-	-
13	Other Operating Tax - Direct Assignment	S-10, Ln25	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	210,116	73,694	11,807	-	-	8,062	402	50,077	402	63,467
15	State Income Tax (Actual)	S-10, Ln20	44,620	15,650	2,507	-	-	1,712	85	10,634	85	13,478
16	Total Cash Working Capital Expenses	Ln1..15	897,538	317,878	54,277	-	-	35,436	2,118	215,881	2,118	259,355
17	Cash Working Capital Factor	Records		4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%
18	Cash Working Capital	Ln15 * Ln17	36,885	13,063	2,231	-	-	1,456	87	8,872	87	10,658
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital		36,885	13,063	2,231	-	-	1,456	87	8,872	87	10,658
22	Distribution of Line 21	Ln21/21a	100.0000%	35.4167%	6.0473%	-	-	3.9481%	0.2360%	24.0526%	0.2360%	28.8963%

LN	DESCRIPTION	SOURCE	Taxable	INCOME TAX	
			TOTAL	TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	1,610,209		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4	10.3629%		
3	RETURN ON INVESTMENT	Ln1a*2	166,865		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		(1,432)		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
6	AFTER TAX INCOME BEFORE TAX CREDITS		168,297		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		60,685		
8	TAXABLE INCOME		228,982		
9	FIT ON 0 to 50,000 @ 15%	15%	50,000	7,500	-
10	FIT ON 50,000 to 75,000 @ 25%	25%	25,000	6,250	5,000
11	FIT ON 75,000 to 100,000 @ 34%	34%	25,000	8,500	11,750
12	FIT ON 100,000 to 335,000 @ 39%	39%	128,982	50,303	16,750
13	FIT ON 335,000 to 10,000,000 @ 34%	34%	-	-	-
14	FIT ON 10,000,000 to 15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER 18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN 9..16	228,982	72,553	
18	EFFECTIVE FIT TAX RATE			31.6850%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

			INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ALLOCATION RATIOS	A/C Category	Total											
<b>Capital Investment Summary</b>													
General Support Facilities	2110	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	100.0000%	19.9927%	20.2635%	-	-	3.5542%	-	24.2068%	-	-	0.5804%	31.4024%
Information Orig/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
Tangible Assets	2680	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	2690	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service A/C 2001		100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
Property Held for Future Use	2002	-	-	-	-	-	-	-	-	-	-	-	-
Plant Under Construction	2003	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Plant Adjustment	2005	-	-	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
Accumulated Depreciation - Plant in Service	3100	100.0000%	31.3039%	7.8508%	-	-	3.4897%	-	23.7678%	-	-	0.5697%	33.0181%
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Net Telephone Plant		100.0000%	25.4089%	3.3341%	-	-	4.2081%	-	28.6606%	-	-	0.6870%	37.7014%
Investment Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	100.0000%	35.4167%	6.0473%	-	-	3.9481%	0.2360%	24.0526%	0.2360%	-	1.1671%	28.8963%
Net Telephone Plant, M&S and CWC		100.0000%	25.6381%	3.3962%	-	-	4.2022%	0.0054%	28.5550%	0.0054%	-	0.6980%	37.4997%
<b>Operating Expenses and Taxes Summary</b>													
Network Support	6110	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
General Support	6120	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
Central Office	6210	100.0000%	41.3902%	13.5937%	-	-	2.3843%	-	16.2390%	-	-	0.3894%	26.0035%
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	24.1654%	3.1083%	-	-	4.3144%	-	29.3840%	-	-	0.7043%	38.3236%
Plant Specific Operations		100.0000%	33.1766%	8.5938%	-	-	3.3046%	-	22.5071%	-	-	0.5395%	31.8783%
Other Plant	6510	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
Network Operations	6530	100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
Access Charge	6540	-	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6540	-	-	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)		100.0000%	28.8006%	5.9299%	-	-	3.7950%	-	25.8467%	-	-	0.6195%	35.0083%
Marketing	6610	100.0000%	31.1888%	-	-	-	1.0584%	-	24.8500%	-	-	-	42.9028%
Customer Service	6620	100.0000%	35.6687%	1.1490%	-	-	9.0709%	1.9356%	35.7491%	1.9356%	-	5.7944%	8.6966%
Customer Operations		100.0000%	35.0629%	0.9936%	-	-	7.9874%	1.6739%	34.2752%	1.6739%	-	5.0109%	13.3223%
Corporate Operations - Executive and Planning	6710	100.0000%	34.0286%	6.9072%	-	-	4.4428%	0.4219%	25.1862%	0.4219%	-	1.6597%	26.9315%
Corporate Operations - General and Administrative	6720	100.0000%	48.7125%	5.3698%	-	-	3.4539%	0.3280%	19.5803%	0.3280%	-	1.2903%	20.9371%
Corporate Operations		100.0000%	46.9855%	5.5506%	-	-	3.5703%	0.3391%	20.2396%	0.3391%	-	1.3338%	21.6422%
Subtotal Operations Expense		100.0000%	36.8580%	5.6083%	-	-	3.8867%	0.2372%	23.6203%	0.2372%	-	1.1597%	28.3927%

REVENUE REQUIREMENT SUMMARY

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY	InterLATA MSG	PL	IntraLATA MSG	PL	InterLATA MSG	PL	IntraLATA MSG	PL	EAS	User Defined	Other
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Net Telecom Plant	S-2 Ln46	1,798,009	482,568	23,271	-	-	75,226	89	511,627	89	-	23,391	681,749
2	CWC Corporate Operations Limitation	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln 1-2	1,798,009	482,568	23,271	-	-	75,226	89	511,627	89	-	23,391	681,749
4	Rate of Return	Records	10.3517%	11.2500%	11.2500%	11.2500%	11.2500%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%
5	RETURN ON RATE BASE	Ln 3*4	186,124	54,289	2,618	-	-	7,523	9	51,163	9	-	2,339	68,175
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln 5-6	186,124	54,289	2,618	-	-	7,523	9	51,163	9	-	2,339	68,175
8	Fixed Charges	S-10 Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	S-10 Ln47	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	S-10 Ln61+62	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
16	Total Misc Inc Adjustment	S-10 Ln63	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
17	AFTER TAX INCOME	Note 1	188,309	55,067	2,641	-	-	7,625	18	51,747	18	-	2,385	68,809
18	State Income Tax	Ln 53	20,566	6,014	288	-	-	833	2	5,651	2	-	260	7,515
19	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln 44	70,935	20,743	995	-	-	2,872	7	19,493	7	-	898	25,920
21	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	S-3 Ln18	1,067,660	382,428	11,331	-	-	45,010	2,610	274,922	2,610	-	17,884	330,864
23	Nonoperating Expenses	S-10, Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	S-10 Ln57	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+18..24	1,345,284	463,475	15,233	-	-	56,238	2,628	351,228	2,628	-	21,382	432,473
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln 25+26-27	1,345,284	463,475	15,233	-	-	56,238	2,628	351,228	2,628	-	21,382	432,473
29	Distribution of Line 28	Ln 28/28a	100.0000%	34.4518%	1.1323%	-	-	4.1804%	0.1953%	26.1081%	0.1953%	-	1.5894%	32.1474%
INCOME TAXES														
30	Net Return	Ln7	186,124	54,289	2,618	-	-	7,523	9	51,163	9	-	2,339	68,175
31	Fixed Charges	Ln8	-	-	-	-	-	-	-	-	-	-	-	-
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
36	FIT Allowances/Disallowances	Ln13	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln14	-	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln15	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
39	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln 31+36..39	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
41	Federal Taxable Income	Ln30-40 Gross Up	259,244	75,810	3,636	-	-	10,497	25	71,239	25	-	3,283	94,729
42	Federal Income Tax	27.3622%	70,935	20,743	995	-	-	2,872	7	19,493	7	-	898	25,920
43	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
44	Net Federal Income Tax	Ln 42-43	70,935	20,743	995	-	-	2,872	7	19,493	7	-	898	25,920
45	Net Return	Ln30	186,124	54,289	2,618	-	-	7,523	9	51,163	9	-	2,339	68,175
46	Fixed Charges	Ln 31	-	-	-	-	-	-	-	-	-	-	-	-
47	Other SIT Adjustments	Ln 37+38	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
48	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax Net of ITC	Ln 20+21	70,935	20,743	995	-	-	2,872	7	19,493	7	-	898	25,920
50	State Taxable Income	Gross Up Calculation	279,810	81,824	3,924	-	-	11,330	27	76,891	27	-	3,543	102,244
51	State Income Tax	7.3500%	20,566	6,014	288	-	-	833	2	5,651	2	-	260	7,515
52	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax	Ln 51-52	20,566	6,014	288	-	-	833	2	5,651	2	-	260	7,515

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1 2110	Land & Support Assets	S-4, Ln13	213,509	63,664	2,541	-	-	8,497	-	57,871	-	-	2,627	78,309
2 2210	COE-Switching	S-5, Ln36	306,629	260,635	-	-	-	-	-	-	-	-	-	45,994
3 2220	COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-
4 2230	COE-Transmission	S-5, Ln80	636,632	155,946	8,543	-	-	27,798	-	189,323	-	-	8,590	246,432
5 2310	Info Orig/Term Equip	S-6, Ln11	-	-	-	-	-	-	-	-	-	-	-	-
6 2410	C&WF	S-7, Ln46	2,519,831	616,048	32,672	-	-	110,023	-	749,341	-	-	34,014	977,732
7	Total COE, IOT, C&WF	Ln2..6	3,463,092	1,032,629	41,215	-	-	137,821	-	938,665	-	-	42,604	1,270,158
8	Distribution of Line 7	Ln7/7a	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10 2680	Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	3,676,601	1,096,293	43,756	-	-	146,318	-	996,536	-	-	45,231	1,348,467
12	Distribution of Line 11	Ln11/11a	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
13 2690	Intangible Assets	S-8, ln35	-	-	-	-	-	-	-	-	-	-	-	-
14 2001	TELECOM PLANT IN SVC	Ln11+13	3,676,601	1,096,293	43,756	-	-	146,318	-	996,536	-	-	45,231	1,348,467
15	Distribution of Line 14	Ln14/14a	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
16 2110	Land Assets	S-4, Ln12	1,026	306	12	-	-	41	-	278	-	-	13	376
17 2001	TPIS x/Land	Ln 14-16	3,675,575	1,095,987	43,744	-	-	146,277	-	996,258	-	-	45,218	1,348,091
18	Distribution of Line 17	Ln17/17a	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
19 2002	Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
20 2003	Plant Under Construction	S-9, Ln10	-	-	-	-	-	-	-	-	-	-	-	-
21 2005	Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	3,676,601	1,096,293	43,756	-	-	146,318	-	996,536	-	-	45,231	1,348,467
23 1220	Materials and Supplies	S-9, Ln20	15,966	3,903	207	-	-	697	-	4,748	-	-	216	6,195
24 1500	Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25 3100	Accumulated Depreciation	S-15, Ln106	1,933,996	631,547	21,969	-	-	73,021	-	497,326	-	-	22,571	687,561
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27 3200	Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-
28 3400	Accum Amort-Tangible	S-15, Ln109..110	-	-	-	-	-	-	-	-	-	-	-	-
29 3500	Accum Amort-Intangible	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-
30 3600	Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-	-
31 4100	Net Cur Def Op Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-	-
32 4340	Noncur Def Oper Inc Tax	S-15, Ln144	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	-	-	-	-	-	-	-	-	-	-	-	-
34 4360	Other Deferred Credits-Net	S-15,Ln145	-	-	-	-	-	-	-	-	-	-	-	-
35 4370	Other Jur Liab & Def Credits-Net	S-15, Ln147	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT A	Ln22+23-24..35	1,758,571	468,650	21,994	-	-	73,994	-	503,958	-	-	22,875	667,100
37	Distribution of Line 36	Ln36/36a	100.0000%	26.6495%	1.2506%	-	-	4.2076%	-	28.6572%	-	-	1.3008%	37.9342%
38 1402	Rural Tel Bank Stock B	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital C	S-9, Ln21	39,438	13,918	1,278	-	-	1,232	89	7,669	89	-	516	14,649
40	Equal Access - Unamortized Expenses D	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow E	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-
43 4040	Customer Deposits G	S-15, Ln115	-	-	-	-	-	-	-	-	-	-	-	-
44 4310	Other Long-Term Liab. H	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust I	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)	1,798,009	482,568	23,271	-	-	75,226	89	511,627	89	-	23,391	681,749
47	Distribution of Line 46	Ln46/46a	100.0000%	26.8390%	1.2943%	-	-	4.1839%	0.0049%	28.4552%	0.0049%	-	1.3009%	37.9169%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE		IntraLATA		INTRASTATE		IntraLATA		LOCAL		
				InterLATA MSG (b)	PL (c)	MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Plt Spec Exp Accts 6210,6220													
2	6230,6310,6410	S-11, Ln30	145,028	54,137	1,510	-	-	4,988	-	33,969	-	-	1,542	48,883
3	PI Nonspec Account 6530	S-12, Ln19	37,333	11,132	444	-	-	1,486	-	10,119	-	-	459	13,693
4	Cust Oper Accts 6610,6620	S-13, Ln57	60,551	21,186	609	-	-	4,884	1,026	20,837	1,026	-	3,070	7,914
5	TOTAL BIG THREE EXPENSES	Ln2..4	242,912	86,455	2,563	-	-	11,357	1,026	64,925	1,026	-	5,071	70,490
6	Distribution of Line 5	Ln5/5a	100.0000%	35.5911%	1.0552%	-	-	4.6755%	0.4222%	26.7278%	0.4222%	-	2.0875%	29.0186%
7	Plant Specific Expenses	S-11, Ln31	216,310	75,392	2,358	-	-	7,824	-	53,290	-	-	2,418	75,027
8	Plant Nonspecific Expenses	S-12, Ln121	242,501	83,452	2,638	-	-	8,847	-	60,252	-	-	2,735	84,578
9	Customer Operations Expenses	S-13, Ln57	60,551	21,186	609	-	-	4,884	1,026	20,837	1,026	-	3,070	7,914
10	Corporate Operations Expenses	S-14, Ln16	396,972	156,481	3,940	-	-	17,458	1,576	99,797	1,576	-	7,794	108,350
11	7300 Contributions	S-10, Ln16	2,099	827	21	-	-	92	8	528	8	-	41	573
12	TOTAL OPERATING EXPENSES	Ln7..11	918,434	337,339	9,565	-	-	39,105	2,610	234,703	2,610	-	16,059	276,442
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	717,195	266,191	7,419	-	-	31,901	2,610	185,635	2,610	-	13,832	206,998
14	Operating Taxes	S-14, Ln26	149,226	45,089	1,766	-	-	5,905	-	40,218	-	-	1,825	54,422
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
17	5240 Rent Revenues	S-10, Ln43	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL OPERATING EXP & TAXES	Ln12+14..16-17	1,067,660	382,428	11,331	-	-	45,010	2,610	274,922	2,610	-	17,884	330,864
19	Distribution of Line 18	Ln18/18a	100.0000%	35.8193%	1.0613%	-	-	4.2158%	0.2445%	25.7499%	0.2445%	-	1.6751%	30.9896%
20	Total Depr & Amort	S-12, Ln120	201,239	71,149	2,147	-	-	7,204	-	49,068	-	-	2,227	69,444
21	Fixed Charges	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Operating Revenue	S-14, Ln33	1,599,968	538,658	136,862	-	-	-	-	49,444	-	-	-	875,004
23	Total Operating Expense & Taxes	Ln18	1,067,660	382,428	11,331	-	-	45,010	2,610	274,922	2,610	-	17,884	330,864
24	Uncollectibles	S-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-
25	Fixed Charges	Ln21	-	-	-	-	-	-	-	-	-	-	-	-
26	Income Adjustments	S-10, Ln63	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
27	Net Income	Ln22..26	534,493	157,007	125,553	-	-	(44,908)	(2,601)	(224,893)	(2,601)	-	(17,839)	544,774
28	Distribution of Line 27	Ln27/27a	100.0000%	29.3750%	23.4902%	-	-	(8.4020%)	(0.4866%)	(42.0760%)	(0.4866%)	-	(3.3375%)	101.9235%
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21	866,421	311,280	9,185	-	-	37,806	2,610	225,854	2,610	-	15,657	261,420
30	Distribution of Line 29	Ln29/29a	100.0000%	35.9271%	1.0601%	-	-	4.3634%	0.3013%	26.0674%	0.3013%	-	1.8071%	30.1724%
INCOME TAX CALCULATION														
31	Other Operating Income	S-14, Ln32	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
33	Operating Revenue	S-14, Ln33-Ln31	1,599,968	538,658	136,862	-	-	-	-	49,444	-	-	-	875,004
34	Uncollectible Revenue	S-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-
35	Income Effect Jurisdictional Difference	S-10, Ln60	-	-	-	-	-	-	-	-	-	-	-	-
36	IRS Income Adjustment	S-10, Ln62	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL REVENUE & OTHER INCOME	Ln31..36	1,599,968	538,658	136,862	-	-	-	-	49,444	-	-	-	875,004
38	Contributions	S-10, Ln16	2,099	827	21	-	-	92	8	528	8	-	41	573
39	Operating Expenses	Ln12-Ln11	916,335	336,512	9,545	-	-	39,013	2,602	234,175	2,602	-	16,018	275,869
40	Operating Taxes	S-14, Ln26	149,226	45,089	1,766	-	-	5,905	-	40,218	-	-	1,825	54,422
41	Fixed Charges	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL OPERATING EXPENSES	Ln38..41	1,067,660	382,428	11,331	-	-	45,010	2,610	274,922	2,610	-	17,884	330,864
43	State Taxable Income	Ln37-Ln42	532,308	156,230	125,530	-	-	(45,010)	(2,610)	(225,477)	(2,610)	-	(17,884)	544,140
44	State Income Tax	7.3500%	39,125	11,483	9,226	-	-	(3,308)	(192)	(16,573)	(192)	-	(1,314)	39,994
45	Federal Taxable Income	Ln37-Ln42	532,308	156,230	125,530	-	-	(45,010)	(2,610)	(225,477)	(2,610)	-	(17,884)	544,140
46	State Income Tax	Ln44	39,125	11,483	9,226	-	-	(3,308)	(192)	(16,573)	(192)	-	(1,314)	39,994
47	Net Federal Taxable Income	Ln45-Ln46	493,184	144,747	116,304	-	-	(41,702)	(2,418)	(208,905)	(2,418)	-	(16,570)	504,146
48	Federal Income Tax	27.3622%	134,946	39,606	31,823	-	-	(11,411)	(662)	(57,161)	(662)	-	(4,534)	137,946
49	Amortization of Investment Tax Credit	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln48-Ln49	134,946	39,606	31,823	-	-	(11,411)	(662)	(57,161)	(662)	-	(4,534)	137,946

GENERAL SUPPORT FACILITIES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	100.0000%	35.5911%	1.0552%	-	-	4.6755%	0.4222%	26.7278%	0.4222%	-	2.0875%	29.0186%
3	Total COE, IOT, C&WF Distr	S-2, Ln8	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
LAND & SUPPORT ASSETS SEPARATION														
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1	212,483	63,358	2,529	-	-	8,456	-	57,593	-	-	2,614	77,932
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Support Assets	Ln5..7	212,483	63,358	2,529	-	-	8,456	-	57,593	-	-	2,614	77,932
9	Distribution of Line 8	Ln8/8a	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
10	Land	Note 1	1,026	306	12	-	-	41	-	278	-	-	13	376
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10..11	1,026	306	12	-	-	41	-	278	-	-	13	376
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	213,509	63,664	2,541	-	-	8,497	-	57,871	-	-	2,627	78,309
14	Distribution of Line 13	Ln13/13a	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%

Note 1: If Carrier Classificaton = A, then  
If Carrier Classificaton = B, then

Ln5a\*2, Ln6a\*2, Ln10a\*2  
Ln5a\*3, Ln6a\*3, Ln10a\*3

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
2	WSWS Pct-Directory Assistance	Records	-	-		-		-		-		-	-	-
3	Sub Line MOU Pct	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
4	SOB Toll MOU Pct	Records	-	-		-		-		-		-	-	-
5	WSWS Pct-TSPS Oper Position	Records	-	-		-		-		-		-	-	-
6	Real Processor Time Pct-RTA	Records	-	-		-		-		-		-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-		-		-		-		-	-	-
8	REL MOU's - Tandem Switching	Records	100.0000%	-		-		-		-		-	-	100.0000%
9	Trans Measured DEM Pct	Records	100.0000%	85.0000%		-		-		-		-	-	15.0000%
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1	-	-		-		-		-		-	-	-
14	Aux-Direct Assist	Ln14a*2	-	-		-		-		-		-	-	-
15	Aux-Intercept	Ln15a*3	-	-		-		-		-		-	-	-
16	Jt Exch & Toll SOB	Ln16a*4	-	-		-		-		-		-	-	-
17	TSPS-Oper Position	Ln17a*5	-	-		-		-		-		-	-	-
18	TSPS-RTA	Ln18a*6	-	-		-		-		-		-	-	-
19	TSPS-Other	Ln19a*7	-	-		-		-		-		-	-	-
20	Direct Assignment	Direct	-	-		-		-		-		-	-	-
21	Total Cat 1	Ln13..20	-	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln23/23a	-	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8	-	-		-		-		-		-	-	-
27	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	Total Cat 2	Ln26..27	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-
30														
31	Cat 3-Local Switching - TS	Ln31a*9	306,629	260,635		-		-		-		-	-	45,994
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-		-		-		-		-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	306,629	260,635	-	-	-	-	-	-	-	-	-	45,994
35	Distribution of Line 34	Ln34/34a	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING	Ln28+34	306,629	260,635	-	-	-	-	-	-	-	-	-	45,994
37	Distribution of Line 36	Ln36/36a	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%



			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records	100.0000%		100.0000%		-		-		-	-	-	-
39	Ex Trk WB	Records	-		-		-		-		-	-	-	-
40	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-
41	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		4.4810%		30.5190%		-	-	40.0000%
42	COE Cat 4.21-Furn to Others Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
43	Interexchange Trk WB	Records	100.0000%		100.0000%		-		-		-		-	-
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38	6,359		6,359		-		-		-	-	-	-
47	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
48	4.11 Ethernet	Direct	-		-									
49	4.11 Wideband-DSL Line	Direct	798		798									
50	4.12 Exch Trunk - EAS	Direct	-									-		
51	Ex Trk x/WB - Basic	Ln51a*40	-	-	-	-	-	-	-	-	-	-	-	-
52	Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	Ex Trk WB	Ln53a*39	-	-	-	-	-	-	-	-	-	-	-	-
54	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41	616,080	154,020		-		27,607		188,022		-	-	246,432
57	PL & Local	Ln67c..i	8,542		-		-		-		-	-	8,542	-
58	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42	-	-	-	-	-							
61	4.22 Wideband													
62	Interexchange DSL	Direct	-		-									
63	Interexchange PL	Ln63a*43	1,387		1,387		-		-		-		-	-
64	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
65	4.22 Ethernet	Direct	-		-									

			INTERSTATE TOLL		INTRASTATE TOLL		EAS (g)	User Defined (h)	Other (i)
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)			
ASSIGNMENT OF COE CAT 4.13									
66	COE Cat 4.13 Working Loops	Records	292.5	288.5	-	-	-	4.0	-
67	COE Cat 4.13 Assigned Invest	Note 1	624,622	616,080	-	-	-	8,542	-

Note 1: Cost per loop =

2,135.4598

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-
69	Host/Remote MOU Miles Pct	Records	100.0000%	-		-		-		-		-	-	100.0000%
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64	3,419	1,926		-		191		1,302		-	-	-
72	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
73	PL, TWX & Local	Ln85c..i	48	-	-	-	-	-	-	-	-	-	48	-
74	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69	-	-		-		-		-		-	-	-
77	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
78	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
79	Total Cat 4	Ln46..64+70..78	636,632	155,946	8,543	-	-	27,798	-	189,323	-	-	8,590	246,432
80	TOTAL COE-TRANSMISSION	Ln79	636,632	155,946	8,543	-	-	27,798	-	189,323	-	-	8,590	246,432
81	Distribution of Line 80	Ln80/80a	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80	943,261	416,581	8,543	-	-	27,798	-	189,323	-	-	8,590	292,426
83	Distribution of Line 82	Ln82/82a	100.0000%	44.1639%	0.9057%	-	-	2.9470%	-	20.0711%	-	-	0.9107%	31.0016%

			INTERSTATE				INTRASTATE				LOCAL			
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)											
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records	288.00	-	-	-	-	-	-	-	-	-	4.00	-
	-Joint Message Total Terminations		284											
85	COE Cat 4.23 - Terms	Note 1	3,467	-	-	-	-	-	-	-	-	-	48	-
86	-Joint Message Total Allocated Investment	Note 1	3,419											

Note 1: Cost per termination =

12.04

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		4.4810%		30.5190%		-	-	40.0000%
2	REL MOU's - Coinless Pub Tel	Records	-	-		-		-		-		-	-	-
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1	-	-		-		-		-		-	-	-
5	Coinls Pub Tel Eq	Ln5a*2	-	-		-		-		-		-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln4..6	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-											-
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
SOURCE			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%		-		4.4810%		30.5190%		-	-	40.0000%
2	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	100.0000%		100.0000%		-		-		-	-	-	-
4	MOU Pct-Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln24e..i	33,890						-		-	-	33,890	-
8	1.2 Inter PL & WATS	Ln24c..d			-		-							
9	1.3 Jointly Used	Ln24b*1	2,444,329	611,082		-		109,530		745,985		-	-	977,732
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Category 1	Ln7..10	2,478,220	611,082	-	-	-	109,530	-	745,985	-	-	33,890	977,732
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	-									-		
15	Ex Line WB - Data Only DSL	Direct	-		-									
16	Ex Line Ethernet	Direct	-		-									
17	Ex Line WB	Ln17a*3	25,367		25,367		-		-		-	-	-	-
18	WB Line	Direct	4,037	-	4,037	-	-	-	-	-	-	-	-	-
19	WB Trunk	Ln19a*4	-	-	-	-	-	-	-	-	-	-	-	-
20	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Category 2		29,404	-	29,404	-	-	-	-	-	-	-	-	-

			INTERSTATE TOLL				INTRASTATE TOLL						
SOURCE			TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)		
LINE	DESCRIPTION												
ASSIGNMENT OF C&WF CAT 1													
22	C&WF Cat 1 Working Loops	Records	293	289	-	-	-	-	-	4	-		
23	Distribution of Line 21	Ln22/22a	100.0000%	98.6325%	-	-	-	-	-	1.3675%	-		
24	Cat 1-Ex Line x/WB	Ln24a*23	2,478,220	2,444,329	-	-	-	-	-	33,890	-		

Note 1: Cost per loop = 8,472.5453

			INTERSTATE				INTRASTATE				LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
25	Interexchange Trk WB	Records	100.0000%		100.0000%		-		-		-	-	-	-	
26	CMM Pct-IX x/WB	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-	
27	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-	
28	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	56.3330%		-		5.5906%		38.0764%		-	-	-	
29	Host/Remote MOU Miles Pct	Records	100.0000%	-		-		-		-		-	-	100.0000%	
C&WF CAT 3-4 SEPARATION															
30	Cat 3-Interexchange C&WF														
31	WB PL - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
32	WB - Joint Message	Ln32a*25	3,269		3,269		-		-		-	-	-	-	
33	Joint MSG x/WB	Ln52b*26	8,815	4,966		-		493		3,357		-	-	-	
34	PL, TWX & Local x/WB	Ln53c..i	124		-				-		-	-	124	-	
35	Joint TWX-IT	Ln53j*27	-	-				-		-		-	-	-	
36	Joint TWX-Rmt	Ln53k*28	-	-		-		-		-		-	-	-	
37	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
38	DSL Interexchange	Direct	-		-										
39	Ethernet Interexchange	Direct	-		-										
40	Total Category 3	Ln30..38	12,208	4,966	3,269	-	-	493	-	3,357	-	-	124	-	
41	Cat 4-Host/Remote C&WF														
42	Joint (x/WATS)	Ln42a*29	-	-		-		-		-		-	-	-	
43	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total Category 4	Ln42..44	-	-	-	-	-	-	-	-	-	-	-	-	
46 TOTAL CABLE & WIRE FACILITIES			Ln11+21+40+45	2,519,831	616,048	32,672	-	-	110,023	-	749,341	-	-	34,014	977,732
47 Distribution of Line 46			Ln46/46a	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%

			INTERSTATE TOLL		INTRASTATE TOLL		EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)					
ASSIGNMENT OF C&WF CAT 3											
48	Equiv IX Circ Miles-MSG	Records	191	187.96							
49	-PL,TWX&Local	Records			-	-	-	-	2.65	-	-
50	Distribution of Line 45	Ln48/48a	100.0000%	98.6123%							
51	Distribution of Line 46	Ln49/49a			-	-	-	-	1.3877%	-	-
52	Cat 3-All Other x/WB-MSG	Ln52a*50	8,940	8,815							
53	-PL,TWX&Local	Ln52a*51			-	-	-	-	124	-	-

Note 1: Cost per circuit mile = 46.90

AMORTIZABLE ASSETS

				INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
2	2210 COE-Switch Distr	S-5, Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
7	2001 TPIS	S-2, Ln8	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
8	2001 TPIS incl 2680	S-2, Ln11	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehld Improve													
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
2	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
3	Equal Access MOU Pct	Records	100.0000%	90.9718%		-		9.0282%		-		-	-	-
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln6/6a	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 Plt Under Constr	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8..9	-	-	-	-	-	-	-	-	-	-	-	-
11	Distribution of Line 10	Ln10/10a	-	-	-	-	-	-	-	-	-	-	-	-
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12..13	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS SEPARATION														
16	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a*2	15,966	3,903	207	-	-	697	-	4,748	-	-	216	6,195
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	15,966	3,903	207	-	-	697	-	4,748	-	-	216	6,195
21	Cash Working Capital	CWC	39,438	13,918	1,278	-	-	1,232	89	7,669	89	-	516	14,649
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3	-	-		-		-		-		-	-	-
23	Equal Access Gross Investment - DA	Direct	-	-		-		-		-		-	-	-
24	Accum Depreciation	Ln24a*3	-	-		-		-		-		-	-	-
25	Deferred Oper Inc Taxes	Ln25a*3	-	-		-		-		-		-	-	-
26	Unamortized Expenses	Ln26a*3	-	-		-		-		-		-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION	SOURCE												
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	39.4187%	0.9924%	-	-	4.3977%	0.3971%	25.1394%	0.3971%	-	1.9634%	27.2941%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37	100.0000%	26.6495%	1.2506%	-	-	4.2076%	-	28.6572%	-	-	1.3008%	37.9342%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
10	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	35.5911%	1.0552%	-	-	4.6755%	0.4222%	26.7278%	0.4222%	-	2.0875%	29.0186%
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
16	Contributions	Ln16a*3	2,099	827	21	-	-	92	8	528	8	-	41	573
17	Abandoned Construction	Ln17a*1		-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-											-
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	-	-	-	-	-	-	-	-	-	-	-	-
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	-	-	-	-	-	-	-	-	-	-	-	-
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	S-5, Ln68* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	S-5, Ln68* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	S-5, Ln79* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	-



			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION	SOURCE												
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization - Federal	S-14, Ln5* Ln44	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	S-14, Ln5* Ln45	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments													
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	(2,185)	(778)	(23)	-	-	(102)	(9)	(584)	(9)	-	(46)	(634)

PLANT SPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assts Distr	S-4, Ln14	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA	100.0000%	44.1639%	0.9057%	-	-	2.9470%	-	20.0711%	-	-	0.9107%	31.0016%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25.0000%	-	-	-	4.4810%	-	30.5190%	-	-	-	40.0000%
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1	1,160	346	14	-	-	46	-	314	-	-	14	425
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	1,160	346	14	-	-	46	-	314	-	-	14	425
9	6120 General Support Expenses	Ln9a*1	70,122	20,909	835	-	-	2,791	-	19,006	-	-	863	25,719
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	70,122	20,909	835	-	-	2,791	-	19,006	-	-	863	25,719
12	6210 COE Switching Expenses	Ln12a*2	30,869	13,633	280	-	-	910	-	6,196	-	-	281	9,570
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	30,869	13,633	280	-	-	910	-	6,196	-	-	281	9,570
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-
18	6230 COE Transmission Expenses	Ln18a*2	63,878	28,211	579	-	-	1,882	-	12,821	-	-	582	19,803
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	63,878	28,211	579	-	-	1,882	-	12,821	-	-	582	19,803
21	TOTAL COE EXPENSES	Ln14+17+20	94,747	41,844	858	-	-	2,792	-	19,017	-	-	863	29,373
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	50,281	12,293	652	-	-	2,195	-	14,952	-	-	679	19,510
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	50,281	12,293	652	-	-	2,195	-	14,952	-	-	679	19,510
30	Plt Spec Exp x/6110,6120	Ln21+26+29	145,028	54,137	1,510	-	-	4,988	-	33,969	-	-	1,542	48,883
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	216,310	75,392	2,358	-	-	7,824	-	53,290	-	-	2,418	75,027
32	Distribution of Line 31	Ln31/31a	100.0000%	34.8535%	1.0903%	-	-	3.6172%	-	24.6360%	-	-	1.1181%	34.6849%

PLANT NONSPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User	Other
			COMPANY	MSG	PL	MSG	PL	MSG	PL	MSG	PL	(j)	Defined	(l)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(k)		
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
5	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
7	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	3,930	1,172	47	-	-	156	-	1,065	-	-	48	1,441
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	3,930	1,172	47	-	-	156	-	1,065	-	-	48	1,441
17	6530 Network Operations Exp	Ln17a*2	37,333	11,132	444	-	-	1,486	-	10,119	-	-	459	13,693
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	37,333	11,132	444	-	-	1,486	-	10,119	-	-	459	13,693
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3	8,244	2,458	98	-	-	328	-	2,235	-	-	101	3,024
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	35,507	30,181	-	-	-	-	-	-	-	-	-	5,326
28	Cat 2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - COE-Switching		35,507	30,181	-	-	-	-	-	-	-	-	-	5,326
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-
38	Aux-Direct Assist	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
39	Aux-Intercept	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
40	Jt Exch & Toll SOB	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
41	TSPS-Oper Position	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
42	TSPS-RTA	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
43	TSPS-Other	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Total Cat 1	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-
46	Depr - COE-Operator		-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	14,418	3,532	193	-	-	630	-	4,288	-	-	195	5,581
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38	-		-		-		-		-	-	-	-
50	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
51	4.11 Ethernet-Line	Direct	-		-									
52	Wideband-DSL Line	Direct	-		-									
53	4.12 Exch Trunk - EAS	Direct	-									-		
54	Ex Trk x/WB - Basic	S-5, Ln41	-	-	-	-	-	-	-	-	-	-	-	-
55	Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	S-5, Ln39	-	-	-	-	-	-	-	-	-	-	-	-
57	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50	-	-	-	-	-	-	-	-	-	-	-	-
60	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45	-	-	-	-	-							
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43	-		-		-		-		-		-	-
65	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
66	4.22 Ethernet	Direct	-		-									
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59	-	-	-	-	-	-	-	-	-	-	-	-
69	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
70	PL - DA	Direct	-		-		-		-		-		-	-
71	4.22 DSL exchange	Direct	-		-									
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69	-	-		-		-		-		-	-	-
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Total Cat 4	Ln48..75	-	-	-	-	-	-	-	-	-	-	-	-
76	Depr - COE-Transmission		14,418	3,532	193	-	-	630	-	4,288	-	-	195	5,581
77	Depr - Info Orig/Term Equip	Ln77a*7	-	-	-	-	-	-	-	-	-	-	-	-
78	Cat 1-Other IOT	S-6, Ln1	-	-		-		-		-		-	-	-
79	Coins Pub Tel Eq	S-6, Ln2	-	-		-		-		-		-	-	-
80	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
81	Total Category 1	Ln78..80	-	-	-	-	-	-	-	-	-	-	-	-
82	Cat 2-Cust Prem Equip	Direct	-		-									-
83	Depr - Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA	PL	IntraLATA	PL	InterLATA	PL	IntraLATA	PL	EAS	User	Other
			COMPANY	MSG	(c)	MSG	(e)	MSG	(g)	MSG	(i)	(j)	Defined	(l)
PLANT NONSPECIFIC EXP SEPARATION			(a)	(b)		(d)		(f)		(h)			(k)	
84	Depr - Cable & Wire Facilities	Ln84a*8	143,070	34,978	1,855	-	-	6,247	-	42,546	-	-	1,931	55,513
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-	-
87	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
88	Total Category 1	Ln86+87	-	-	-	-	-	-	-	-	-	-	-	-
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2	-	-		-		-		-		-	-	-
91	Ex Trk - EAS	Direct	-									-		
92	Ex Line WB - Data Only DSL	Direct	-											
93	Ex Line Ethernet	Direct	-											
94	Ex Line WB	S-7, Ln3	-									-	-	-
95	WB Line	Direct	-	-		-		-		-		-	-	-
96	WB Trunk	S-7, Ln4	-	-		-		-		-		-	-	-
97	WB Trunk DA	Direct	-	-		-		-		-		-	-	-
98	Total Category 2		-	-		-		-		-		-	-	-
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct	-	-		-		-		-		-	-	-
100	WB - Joint Message	S-7, Ln25	-	-		-		-		-		-	-	-
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93	-	-		-		-		-		-	-	-
102	Joint TWX-IT	S-7, Ln27	-	-		-		-		-		-	-	-
103	Joint TWX-Rmt	S-7, Ln28	-	-		-		-		-		-	-	-
104	Interexchange - DA	Direct	-	-		-		-		-		-	-	-
105	DSL Interexchange	Direct	-											
106	Ethernet Interexchange	Direct	-											
107	Total Category 3	Ln98..105	-	-		-		-		-		-	-	-
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln29	-	-		-		-		-		-	-	-
110	WATS	Direct	-	-		-		-		-		-	-	-
111	Direct Assignment	Direct	-	-		-		-		-		-	-	-
112	Total Category 4	Ln109..111	-	-		-		-		-		-	-	-
113	Depr - Cable & Wire Facilities		143,070	34,978	1,855	-	-	6,247	-	42,546	-	-	1,931	55,513
114	Depr-Prop Hld Ft Tel Use	Ln114a*9	-	-		-		-		-		-	-	-
115	Amort-Capital Leases	Ln115a*10	-	-		-		-		-		-	-	-
116	Amort-Leasehold Improvements	Ln116a*11	-	-		-		-		-		-	-	-
117	Amort-Intangible Assets	Ln117a*12	-	-		-		-		-		-	-	-
118	Amort-Other	Ln118a*13	-	-		-		-		-		-	-	-
119	Amort-Direct Assignment	Direct	-	-		-		-		-		-	-	-
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119	201,239	71,149	2,147	-	-	7,204	-	49,068	-	-	2,227	69,444
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120	242,501	83,452	2,638	-	-	8,847	-	60,252	-	-	2,735	84,578
122	Distribution of Line 121	Ln121/121a	100.0000%	34.4131%	1.0877%	-	-	3.6481%	-	24.8461%	-	-	1.1278%	34.8772%

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	100.0000%	31.1888%	-	-	-	1.0584%	-	24.8500%	-	-	-	42.9028%
2	WSWS-Tel Oper Svcs	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
3	Subscriber Line MOU	Records	100.0000%	49.3438%		-		4.8969%		33.3523%		-	-	12.4070%
4	EU Service Order Contacts	Records	100.0000%	-	10.6240%	-	-	-	17.8983%	-	17.8983%	-	53.5794%	-
5	EU Billed Revenue incl CCL	Records	100.0000%	26.5060%	-	-	-	7.2661%	-	50.9711%	-	-	-	15.2568%
6	EU Billed Inquiry Contacts	Records	100.0000%	55.9813%	-	-	-	13.3971%	-	13.3971%	-	-	-	17.2245%
7	IX Svc Ord Proc Contacts	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
8	IX Billed Revenue	Records	100.0000%	29.3345%	-	-	-	10.9332%	-	59.7323%	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
10	Public Interest Paystation Revenue	Records	100.0000%	49.3438%	-	-	-	4.8969%	-	33.3523%	-	-	-	12.4070%
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1	7,728	2,410	-	-	-	82	-	1,920	-	-	-	3,315
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	7,728	2,410	-	-	-	82	-	1,920	-	-	-	3,315
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2	-	-		-		-		-		-	-	-
17	Direct Assignment	Direct	-	-		-		-		-		-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	-	-		-		-		-		-	-	-
19	Published Direct Listings:													
20	Classified	Direct	-											-
21	TWX	Direct	-											-
22	Alpha	Ln22a*3	407	201		-		20		136		-	-	50
23	Foreign	Direct	-	-		-		-		-		-	-	-
24	Total Publ Direct List	Ln20..23	407	201		-		20		136		-	-	50
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct	1,320	1,320										
28	Other	Ln28a*4	5,730	-	609	-	-	-	1,026	-	1,026	-	3,070	-
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct	-	-										
31	- Other	Ln29a*5	11,817	3,132	-	-	-	859	-	6,023	-	-	-	1,803
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct	-	-										
34	- Other	Ln32a*6	983	550	-	-	-	132	-	132	-	-	-	169
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7	271	271	-	-	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8	9,313	2,732	-	-	-	1,018	-	5,563	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln37a*9	312	312	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	29,747	8,318	609	-	-	2,009	1,026	11,718	1,026	-	3,070	1,972

CUSTOMER OPERATIONS EXPENSES

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION	SOURCE												
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	100.0000%	15.8738%		-		56.8636%		27.2626%		-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	0.0000%	-	0.0000%	10.1462%	0.0000%	39.8538%	0.0000%	-	-	-
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40	31	5		-		18		9		-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct	7,341	2,190	-	-	-	1,288	-	1,288	-	-	-	2,576
47	End User Common Line	Direct	386	386	-	-	-	-	-	-	-	-	-	-
48	Cat 2-CSE CABS	Ln48a*41	14,468	7,234	-	-	-	1,468	-	5,766	-	-	-	-
49	Total Cat 2-CSE	Ln42..48	22,227	9,815	-	-	-	2,774	-	7,062	-	-	-	2,576
50	Total All Other Cat 1 & 2	Ln39+49	51,974	18,133	609	-	-	4,782	1,026	18,781	1,026	-	3,070	4,548
51	Distribution of Line 50	Ln50/50a	100.0000%	34.8889%	1.1712%	-	-	9.2015%	1.9731%	36.1345%	1.9731%	-	5.9067%	8.7509%
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	442	442	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	442	442	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	52,416	18,575	609	-	-	4,782	1,026	18,781	1,026	-	3,070	4,548
56	TOTAL SERVICES EXPENSES	Ln18+24+55	52,823	18,776	609	-	-	4,802	1,026	18,916	1,026	-	3,070	4,599
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	60,551	21,186	609	-	-	4,884	1,026	20,837	1,026	-	3,070	7,914
58	Distribution of Line 57	Ln57/57a	100.0000%	34.9892%	1.0053%	-	-	8.0661%	1.6937%	34.4119%	1.6937%	-	5.0700%	13.0702%

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	35.5911%	1.0552%	-	-	4.6755%	0.4222%	26.7278%	0.4222%	-	2.0875%	29.0186%
2	2001 TPIS Distr	S-2, Ln15	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	26.6696%	1.2502%	-	-	4.2062%	-	28.6473%	-	-	1.3003%	37.9263%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	29.3750%	23.4902%	-	-	(8.4020%)	(0.4866%)	(42.0760%)	(0.4866%)	-	(3.3375%)	101.9235%
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct	-									-		
8	All Other	Ln8a*1	24,538	8,733	259	-	-	1,147	104	6,559	104	-	512	7,121
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9	24,538	8,733	259	-	-	1,147	104	6,559	104	-	512	7,121
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct	-									-		
13	All Other	Ln13a*1	348,843	124,157	3,681	-	-	16,310	1,473	93,238	1,473	-	7,282	101,229
14	Direct Assignment	Direct	23,591	23,591	-	-	-	-	-	-	-	-	-	-
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14	372,434	147,748	3,681	-	-	16,310	1,473	93,238	1,473	-	7,282	101,229
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	396,972	156,481	3,940	-	-	17,458	1,576	99,797	1,576	-	7,794	108,350
17	Distribution of Line 16	Ln16/16a	100.0000%	39.4187%	0.9924%	-	-	4.3977%	0.3971%	25.1394%	0.3971%	-	1.9634%	27.2941%
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5	77,019	22,624	18,092	-	-	(6,471)	(375)	(32,407)	(375)	-	(2,571)	78,501
20	State & Local Income Taxes	Ln20a*5	16,220	4,765	3,810	-	-	(1,363)	(79)	(6,825)	(79)	-	(541)	16,532
21	OP FED, STATE, LOCAL TAXES - CWC		93,239	27,389	21,902	-	-	(7,834)	(454)	(39,231)	(454)	-	(3,112)	95,033
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	148,318	44,226	1,765	-	-	5,903	-	40,201	-	-	1,825	54,399
24	Operating Taxes - Other	Ln24a*2	63	19	1	-	-	3	-	17	-	-	1	23
25	Operating Taxes - Direct Assignment	Direct	845	845	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25	149,226	45,089	1,766	-	-	5,905	-	40,218	-	-	1,825	54,422
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct	68,469	-	-	-	-	-	-	-	-	-	-	68,469
28	5080 Interstate Access/End User Revenue	Direct	1,369,762	536,903	136,862	-	-	-	-	-	-	-	-	695,997
29	5084 State Access/End User Revenue	Direct	141,789	-	-	-	-	-	-	42,471	-	-	-	99,318
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	19,948	1,755	-	-	-	-	-	6,973	-	-	-	11,220
32	7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	1,599,968	538,658	136,862	-	-	-	-	49,444	-	-	-	875,004
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: FIT and SIT Calculated on the S-1



			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Captial Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1	136,583	40,726	1,626	-	-	5,436	-	37,021	-	-	1,680	50,095
17	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Switching	Ln18a*2	249,540	212,109	-	-	-	-	-	-	-	-	-	37,431
19	Cat 2-Tandem Switching	S-5, Ln8	-	-		-		-		-		-	-	-
20	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-		-		-		-		-	-	-
22	Cat 3-Local Switching - NTS	S-5, Ln9	-	-		-		-		-		-	-	-
23	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching		249,540	212,109	-	-	-	-	-	-	-	-	-	37,431
25	COE - Operator		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards		-	-		-		-		-		-	-	-
29	Aux-Direct Assist		-	-		-		-		-		-	-	-
30	Aux-Intercept		-	-		-		-		-		-	-	-
31	Jt Exch & Toll SOB		-	-		-		-		-		-	-	-
32	TSPS-Oper Position		-	-		-		-		-		-	-	-
33	TSPS-RTA		-	-		-		-		-		-	-	-
34	TSPS-Other		-	-		-		-		-		-	-	-
35	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1		-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator		-	-	-	-	-	-	-	-	-	-	-	-

		TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION												
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission	605,487	148,317	8,125	-	-	26,438	-	180,061	-	-	8,170	234,376
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line	-		-		-		-		-	-	-	-
41	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
42	4.11 Ethernet-Line	-		-									
43	4.11 Wideband-DSL Line	-		-									
44	4.12 Exch Trunk - EAS	-									-		
45	Ex Trk x/WB - Basic	-	-		-		-		-		-	-	-
46	Ex Trk x/WB - Basic DA	-	-	-	-	-	-	-	-	-	-	-	-
47	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
48	Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-	-	-
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others	-	-	-	-	-							
54	4.22 Wideband												
55	Interexchange PL	-		-		-		-		-		-	-
56	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
57	4.22 Ethernet	-		-									
58	4.23 All Other												
59	Joint MSG/PL	-	-	-	-	-	-	-	-	-	-	-	-
60	Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-	-	-
61	PL - DA	-		-									
62	4.11 DSL exchange	-		-									
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)	-	-		-		-		-		-	-	-
65	WATS	-	-	-	-	-	-	-	-	-	-	-	-
66	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
67	Total Cat 4	-	-	-	-	-	-	-	-	-	-	-	-
68	COE-Transmission	605,487	148,317	8,125	-	-	26,438	-	180,061	-	-	8,170	234,376
69	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
70	Cat 1-Other IOT	-	-		-		-		-		-	-	-
71	Coins Pub Tel Eq	-	-		-		-		-		-	-	-
72	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
73	Total Category 1	-	-	-	-	-	-	-	-	-	-	-	-
74	Cat 2-Cust Prem Equip	-											-
75	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-

		INTERSTATE					INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION												
RESERVES & DEFERRALS SEPARATION													
76	C&WF	942,385	230,394	12,219	-	-	41,147	-	280,244	-	-	12,721	365,659
77	Cat 1-Exch Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
78	1.1,1.2 - PL, 1.3 Jointly Used	-	-	-	-	-	-	-	-	-	-	-	-
79	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
80	Total Category 1	-	-	-	-	-	-	-	-	-	-	-	-
81	Cat 2-WB & Exch Trunk	-	-	-	-	-	-	-	-	-	-	-	-
82	Ex Trk - joint message	-	-	-	-	-	-	-	-	-	-	-	-
83	Ex Trk - EAS	-	-	-	-	-	-	-	-	-	-	-	-
84	Ex Line WB - Data Only DSL	-	-	-	-	-	-	-	-	-	-	-	-
85	Ex Line Ethernet	-	-	-	-	-	-	-	-	-	-	-	-
86	Ex Line WB	-	-	-	-	-	-	-	-	-	-	-	-
87	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
88	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
89	WB Trunk DA	-	-	-	-	-	-	-	-	-	-	-	-
90	Total Category 2	-	-	-	-	-	-	-	-	-	-	-	-
90	Cat 3-Interexchange C&WF	-	-	-	-	-	-	-	-	-	-	-	-
91	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
92	WB - Joint Message	-	-	-	-	-	-	-	-	-	-	-	-
93	Joint MSG, PL, TWX& Local x/WB	-	-	-	-	-	-	-	-	-	-	-	-
94	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-	-	-
95	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-	-	-
96	Interexchange - DA	-	-	-	-	-	-	-	-	-	-	-	-
97	DSL Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
98	Ethernet Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
99	Total Category 3	-	-	-	-	-	-	-	-	-	-	-	-
100	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-	-	-
101	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
102	WATS	-	-	-	-	-	-	-	-	-	-	-	-
103	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
104	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
105	C&WF	942,385	230,394	12,219	-	-	41,147	-	280,244	-	-	12,721	365,659
106	TOTAL ACCUMULATED DEPRECIATION	1,933,996	631,547	21,969	-	-	73,021	-	497,326	-	-	22,571	687,561
107	3200 Accum Depr Property Held	-	-	-	-	-	-	-	-	-	-	-	-
108	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
109	3400 Accum Amort-Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
110	3400 Accum Amort-Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
111	3500 Accum Amort-Intangible	-	-	-	-	-	-	-	-	-	-	-	-
112	3600 Accum Amort-Other	-	-	-	-	-	-	-	-	-	-	-	-
113	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
114	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
115	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-
116	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-	-
117	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
118	COE-Switching	-	-	-	-	-	-	-	-	-	-	-	-
119	COE-Operator	-	-	-	-	-	-	-	-	-	-	-	-
120	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-	-
121	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
122	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
123	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
124	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-	-

			INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
LINE	DESCRIPTION	SOURCE												
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	100.0000%	35.5911%	1.0552%	-	-	4.6755%	0.4222%	26.7278%	0.4222%	-	2.0875%	29.0186%
126	2110 Support Assets Distr	S-4, Ln9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
127	2210 COE-Switching Distr	S-15, Ln2	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
130	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
131	2410 C&WF Distr	S-7, Ln47	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
132	2001 TPIS x/Land	S-2, Ln18	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
133	2001 TPIS Distr	S-2, Ln15	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126	-	-	-	-	-	-	-	-	-	-	-	-
138	COE-Switching	Ln138a*127	-	-	-	-	-	-	-	-	-	-	-	-
139	COE-Operator	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-	-
140	COE-Transmission	Ln140a*129	-	-	-	-	-	-	-	-	-	-	-	-
141	Info Orig/Term Equip	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
142	C&WF	Ln142a*131	-	-	-	-	-	-	-	-	-	-	-	-
143	Not Classified by Acct	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-	-
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143	-	-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User	Other
			COMPANY	MSG	PL	MSG	PL	MSG	PL	MSG	PL		Defined	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	216,310	75,392	2,358	-	-	7,824	-	53,290	-	-	2,418	75,027
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	41,263	12,304	491	-	-	1,642	-	11,184	-	-	508	15,134
3	Customer Operations Expense - Marketing	S-13, Ln13	7,728	2,410	-	-	-	82	-	1,920	-	-	-	3,315
4	Customer Operations Expense - Services	S-13, Ln56	52,823	18,776	609	-	-	4,802	1,026	18,916	1,026	-	3,070	4,599
5	Corporate Operations Expense	S-14, Ln16	396,972	156,481	3,940	-	-	17,458	1,576	99,797	1,576	-	7,794	108,350
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	2,099	827	21	-	-	92	8	528	8	-	41	573
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	-	-	-	-	-	-	-	-	-	-	-	-
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	148,318	44,226	1,765	-	-	5,903	-	40,201	-	-	1,825	54,399
12	Other Operating Tax - Other	S-10, Ln24	63	19	1	-	-	3	-	17	-	-	1	23
13	Other Operating Tax - Direct Assignment	S-10, Ln25	845	845	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	77,019	22,624	18,092	-	-	(6,471)	(375)	(32,407)	(375)	-	(2,571)	78,501
15	State Income Tax (Actual)	S-10, Ln20	16,220	4,765	3,810	-	-	(1,363)	(79)	(6,825)	(79)	-	(541)	16,532
16	Total Cash Working Capital Expenses	Ln1..15	959,660	338,669	31,087	-	-	29,972	2,156	186,622	2,156	-	12,545	356,453
17	Cash Working Capital Factor	Records		4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%	4.1096%
18	Cash Working Capital	Ln15 * Ln17	39,438	13,918	1,278	-	-	1,232	89	7,669	89	-	516	14,649
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-	-	-
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital		39,438	13,918	1,278	-	-	1,232	89	7,669	89	-	516	14,649
22	Distribution of Line 21	Ln21/21a	100.0000%	35.2905%	3.2393%	-	-	3.1232%	0.2247%	19.4467%	0.2247%	-	1.3073%	37.1436%

TAX FORM

LN	DESCRIPTION	SOURCE	Taxable	INCOME TAX	
			TOTAL	TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	1,798,009		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4	10.3517%		
3	RETURN ON INVESTMENT	Ln1a*2	186,124		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		(2,185)		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
6	AFTER TAX INCOME BEFORE TAX CREDITS		188,309		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		70,935		
8	TAXABLE INCOME		259,244		
9	FIT ON 0 to 50,000 @ 15%	15%	50,000	7,500	-
10	FIT ON 50,000 to 75,000 @ 25%	25%	25,000	6,250	5,000
11	FIT ON 75,000 to 100,000 @ 34%	34%	25,000	8,500	11,750
12	FIT ON 100,000 to 335,000 @ 39%	39%	159,244	62,105	16,750
13	FIT ON 335,000 to 10,000,000 @ 34%	34%	-	-	-
14	FIT ON 10,000,000 to 15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER 18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN 9..16	259,244	84,355	
18	EFFECTIVE FIT TAX RATE			32.5389%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

			INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ALLOCATION RATIOS	A/C Category	Total											
<b>Capital Investment Summary</b>													
General Support Facilities	2110	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	100.0000%	24.4955%	1.3419%	-	-	4.3664%	-	29.7383%	-	-	1.3493%	38.7087%
Information Orig/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
Tangible Assets	2680	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	2690	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service A/C 2001		100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
Property Held for Future Use	2002	-	-	-	-	-	-	-	-	-	-	-	-
Plant Under Construction	2003	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Plant Adjustment	2005	-	-	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
Accumulated Depreciation - Plant in Service	3100	100.0000%	32.6550%	1.1360%	-	-	3.7756%	-	25.7150%	-	-	1.1671%	35.5513%
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	-	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Net Telephone Plant		100.0000%	26.6495%	1.2506%	-	-	4.2076%	-	28.6572%	-	-	1.3008%	37.9342%
Investment Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	100.0000%	35.2905%	3.2393%	-	-	3.1232%	0.2247%	19.4467%	0.2247%	-	1.3073%	37.1436%
Net Telephone Plant, M&S and CWC		100.0000%	26.8390%	1.2943%	-	-	4.1839%	0.0049%	28.4552%	0.0049%	-	1.3009%	37.9169%
<b>Operating Expenses and Taxes Summary</b>													
Network Support	6110	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
General Support	6120	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
Central Office	6210	100.0000%	44.1639%	0.9057%	-	-	2.9470%	-	20.0711%	-	-	0.9107%	31.0016%
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	24.4480%	1.2966%	-	-	4.3663%	-	29.7378%	-	-	1.3499%	38.8015%
Plant Specific Operations		100.0000%	34.8535%	1.0903%	-	-	3.6172%	-	24.6360%	-	-	1.1181%	34.6849%
Other Plant	6510	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
Network Operations	6530	100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
Access Charge	6540	-	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6540	-	-	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)		100.0000%	29.8181%	1.1901%	-	-	3.9797%	-	27.1048%	-	-	1.2302%	36.6770%
Marketing	6610	100.0000%	31.1888%	-	-	-	1.0584%	-	24.8500%	-	-	-	42.9028%
Customer Service	6620	100.0000%	35.5451%	1.1524%	-	-	9.0913%	1.9414%	35.8107%	1.9414%	-	5.8118%	8.7058%
Customer Operations		100.0000%	34.9892%	1.0053%	-	-	8.0661%	1.6937%	34.4119%	1.6937%	-	5.0700%	13.0702%
Corporate Operations - Executive and Planning	6710	100.0000%	35.5911%	1.0552%	-	-	4.6755%	0.4222%	26.7278%	0.4222%	-	2.0875%	29.0186%
Corporate Operations - General and Administrative	6720	100.0000%	39.6709%	0.9883%	-	-	4.3794%	0.3954%	25.0348%	0.3954%	-	1.9553%	27.1805%
Corporate Operations		100.0000%	39.4187%	0.9924%	-	-	4.3977%	0.3971%	25.1394%	0.3971%	-	1.9634%	27.2941%
Subtotal Operations Expense		100.0000%	36.7298%	1.0415%	-	-	4.2578%	0.2842%	25.5547%	0.2842%	-	1.7485%	30.0993%