

Merged Group B PYCOS

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Merged Group B PYCOS

S-1.1of1 REVENUE REQUIREMENT SUMMARY

S-1.1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$113,178,500	S-2,LN 35	\$0	\$23,914,319	\$0	\$15,970,263	\$9,190,416	\$11,816,598	\$959,825	\$58,959	\$0	\$0	\$51,268,120
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
3	RETURN ON INVESTMENT	\$12,732,581	LN1*LN 2	\$0	\$2,690,361	\$0	\$1,796,655	\$1,033,922	\$1,329,367	\$107,980	\$6,633	\$0	\$0	\$5,767,663
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8,LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$12,732,581	LN3-LN4	\$0	\$2,690,361	\$0	\$1,796,655	\$1,033,922	\$1,329,367	\$107,980	\$6,633	\$0	\$0	\$5,767,663
6	FEDERAL OPERATING INCOME TAX	\$6,851,392	LN 28	\$0	\$1,447,638	\$0	\$966,886	\$556,267	\$715,195	\$58,106	\$3,567	\$0	\$0	\$3,103,732
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$6,851,392	LN 6-LN 7	\$0	\$1,447,638	\$0	\$966,886	\$556,267	\$715,195	\$58,106	\$3,567	\$0	\$0	\$3,103,732
9	STATE AND LOCAL INCOME TAX	\$1,606,243	LN 33	\$0	\$337,533	\$0	\$231,173	\$130,717	\$164,448	\$13,063	\$807	\$0	\$0	\$728,500
10	LESS: STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$1,606,243	LN 9-LN 10	\$0	\$337,533	\$0	\$231,173	\$130,717	\$164,448	\$13,063	\$807	\$0	\$0	\$728,500
13	OPERATING EXPENSE AND TAX	\$98,235,416	S-8,LN 20	\$0	\$23,953,306	\$0	\$12,532,548	\$9,757,375	\$9,884,857	\$881,401	\$62,954	\$0	\$0	\$41,162,973
14	OTHER ALLOWABLE EXPENSES	\$0	S-8,LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$119,425,632	5+8+11thru15	\$0	\$28,428,839	\$0	\$15,527,262	\$11,478,282	\$12,093,867	\$1,060,551	\$73,962	\$0	\$0	\$50,762,869
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$147,804	LN 16*LN 17	\$0	\$0	\$0	\$0	\$21,372	\$33,102	\$2,372	\$106	\$0	\$0	\$90,852
19	TOTAL REVENUE REQUIREMENT	\$119,573,436		\$0	\$28,428,839	\$0	\$15,527,262	\$11,499,654	\$12,126,969	\$1,062,923	\$74,068	\$0	\$0	\$50,853,721

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

* * * * *														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$12,732,581	LN 3	\$0	\$2,690,361	\$0	\$1,796,655	\$1,033,922	\$1,329,367	\$107,980	\$6,633	\$0	\$0	\$5,767,663
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12,LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$8,567	S-12,LN 25+26	\$0	\$1,890	\$0	\$1,009	\$854	\$1,148	\$69	\$8	\$0	\$0	\$3,589
23	TOTAL INCOME ADJUSTMENTS	\$8,567	LN 21+22	\$0	\$1,890	\$0	\$1,009	\$854	\$1,148	\$69	\$8	\$0	\$0	\$3,589
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$12,724,015		\$0	\$2,688,471	\$0	\$1,795,646	\$1,033,068	\$1,328,219	\$107,911	\$6,625	\$0	\$0	\$5,764,074
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$1,447,638	\$0	\$966,886	\$556,267	\$715,195	\$58,106	\$3,567	\$0	\$0	\$3,103,732
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$6,851,392	LN26-LN27	\$0	\$1,447,638	\$0	\$966,886	\$556,267	\$715,195	\$58,106	\$3,567	\$0	\$0	\$3,103,732
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$19,575,407	LN25+LN28-S-12,LN	\$0	\$4,136,110	\$0	\$2,762,532	\$1,589,335	\$2,043,414	\$166,017	\$10,192	\$0	\$0	\$8,867,806
31	STATE INCOME TAX @	7.90%	LN 30*SIT	\$0	\$337,533	\$0	\$231,173	\$130,717	\$164,448	\$13,063	\$807	\$0	\$0	\$728,500
32	STATE SURTAX EXEMPTION	\$0	/S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$1,606,243		\$0	\$337,533	\$0	\$231,173	\$130,717	\$164,448	\$13,063	\$807	\$0	\$0	\$728,500

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$30,179,378	S-3.LN 10	\$0	\$6,951,056	\$0	\$3,967,763	\$2,876,204	\$3,011,156	\$244,806	\$13,780	\$0	\$0	\$13,114,612	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$65,561,981	S-4.LN 52	\$0	\$29,858,868	\$0	\$0	\$11,178,276	\$8,695,518	\$0	\$0	\$0	\$0	\$15,829,318	\$0
3	OPERATOR SYSTEMS EQUIPMENT		2220	\$0	S-4.LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT		2230	\$163,057,478	S-4.LN 78	\$0	\$22,465,253	\$0	\$59,675,293	\$9,496,539	\$11,430,532	\$3,547,543	\$161,222	\$0	\$0	\$56,281,096	\$0
5	INFORMATION ORIG/TERM EQUIPMENT		2310	\$0	S-5.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES		2410	\$371,267,087	S-5.LN 42	\$0	\$85,197,019	\$0	\$18,936,797	\$35,690,634	\$44,321,035	\$1,834,143	\$147,026	\$0	\$0	\$185,140,434	\$0
7	TANGIBLE ASSETS		2680	\$10,749	S-3.LN 29	\$0	\$2,185	\$0	\$2,022	\$208	\$529	\$59	\$1	\$0	\$0	\$5,744	\$0
8	INTANGIBLE ASSETS		2690	\$4,539,064	S-3.LN 36	\$0	\$1,043,723	\$0	\$580,646	\$445,503	\$459,321	\$37,442	\$2,435	\$0	\$0	\$1,969,994	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$634,615,737		\$0	\$145,518,104	\$0	\$83,162,522	\$59,687,364	\$67,918,091	\$5,663,993	\$324,465	\$0	\$0	\$272,341,198	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.93%	0.00%	13.10%	9.41%	10.70%	0.89%	0.05%	0.00%	0.00%	42.91%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$4,828,110	S-6.LN 15	\$0	\$1,059,771	\$0	\$753,178	\$348,610	\$431,921	\$29,983	\$2,036	\$0	\$0	\$2,202,611	\$0
13	PLANT UNDER CONSTR - LONG TERM		2004	\$0	S-6.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT		2005	\$0	S-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT		2006	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL		2007	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$639,443,847		\$0	\$146,577,875	\$0	\$83,915,700	\$60,035,974	\$68,350,012	\$5,693,976	\$326,500	\$0	\$0	\$274,543,810	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.92%	0.00%	13.12%	9.39%	10.69%	0.89%	0.05%	0.00%	0.00%	42.93%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$510,701,280	S-7.LN 18	\$0	\$119,128,601	\$0	\$65,711,980	\$49,633,544	\$55,402,102	\$4,611,914	\$259,618	\$0	\$0	\$215,953,521	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7.LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$9,172	S-7.LN 23	\$0	\$1,865	\$0	\$1,726	\$178	\$451	\$50	\$1	\$0	\$0	\$4,901	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT		3600	\$0	S-7.LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$19,212,400	S-7.LN 32	\$0	\$4,451,954	\$0	\$2,551,869	\$1,582,942	\$1,505,781	\$147,202	\$10,032	\$0	\$0	\$8,962,620	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$430,769	S-7.LN 38	\$0	\$108,493	\$0	\$41,056	\$45,731	\$39,947	\$1,717	\$126	\$0	\$0	\$193,700	\$0
26	NET TELEPHONE PLANT			\$109,090,226		\$0	\$22,886,963	\$0	\$15,609,068	\$8,773,580	\$11,401,730	\$933,094	\$56,723	\$0	\$0	\$49,429,067	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.98%	0.00%	14.31%	8.04%	10.45%	0.86%	0.05%	0.00%	0.00%	45.31%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,273,541	S-6.LN 31	\$0	\$291,418	\$0	\$64,137	\$125,132	\$139,587	\$5,395	\$285	\$0	\$0	\$647,586	\$0
29	INVESTMENT IN NONAFFILIATED CO'S		1402	\$0	S-6.LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6.LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6.LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6.LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$2,814,733		\$0	\$735,937	\$0	\$297,058	\$291,703	\$275,281	\$21,335	\$1,951	\$0	\$0	\$1,191,467	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$113,178,500		\$0	\$23,914,319	\$0	\$15,970,263	\$9,190,416	\$11,816,598	\$959,825	\$58,959	\$0	\$0	\$51,268,120	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.13%	0.00%	14.11%	8.12%	10.44%	0.85%	0.05%	0.00%	0.00%	45.30%	0.00%

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$37,281,300		\$0	\$9,188,325	\$0	\$3,939,497	\$3,625,704	\$3,809,824	\$296,959	\$26,118	\$0	\$0	\$16,394,873	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.65%	0.00%	10.57%	9.73%	10.22%	0.80%	0.07%	0.00%	0.00%	43.98%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$599,886,546		\$0	\$137,521,140	\$0	\$78,612,090	\$56,365,449	\$64,447,084	\$5,381,686	\$308,248	\$0	\$0	\$257,250,849	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.92%	0.00%	13.10%	9.40%	10.74%	0.90%	0.05%	0.00%	0.00%	42.88%	0.00%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$29,169,541	LN 6+DIRECT	\$0	\$6,721,370	\$0	\$3,829,068	\$2,782,542	\$2,899,899	\$235,701	\$13,252	\$0	\$0	\$12,687,708	\$0
9	GENERAL PURPOSE COMPUTERS			\$1,009,837	LN 6+DIRECT	\$0	\$229,686	\$0	\$138,695	\$93,662	\$111,257	\$9,105	\$528	\$0	\$0	\$426,904	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$30,179,378		\$0	\$6,951,056	\$0	\$3,967,763	\$2,876,204	\$3,011,156	\$244,806	\$13,780	\$0	\$0	\$13,114,612	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.03%	0.00%	13.15%	9.53%	9.98%	0.81%	0.05%	0.00%	0.00%	43.46%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$630,065,924		\$0	\$144,472,196	\$0	\$82,579,853	\$59,241,653	\$67,458,241	\$5,626,492	\$322,028	\$0	\$0	\$270,365,461	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.93%	0.00%	13.11%	9.40%	10.71%	0.89%	0.05%	0.00%	0.00%	42.91%	0.00%
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$10,749	LN 11+DIRECT	\$0	\$2,185	\$0	\$2,022	\$208	\$529	\$59	\$1	\$0	\$0	\$5,744	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,185	\$0	\$2,022	\$208	\$529	\$59	\$1	\$0	\$0	\$5,744	\$0
29	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,185	\$0	\$2,022	\$208	\$529	\$59	\$1	\$0	\$0	\$5,744	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.33%	0.00%	18.82%	1.94%	4.92%	0.55%	0.01%	0.00%	0.00%	53.44%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$630,076,673		\$0	\$144,474,381	\$0	\$82,581,875	\$59,241,861	\$67,458,769	\$5,626,551	\$322,030	\$0	\$0	\$270,371,205	\$0
33	% DISTRIBUTION			100.00%		0.00%	22.93%	0.00%	13.11%	9.40%	10.71%	0.89%	0.05%	0.00%	0.00%	42.91%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$4,539,064	LN 33	\$0	\$1,043,723	\$0	\$580,646	\$445,503	\$459,321	\$37,442	\$2,435	\$0	\$0	\$1,969,994	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,539,064		\$0	\$1,043,723	\$0	\$580,646	\$445,503	\$459,321	\$37,442	\$2,435	\$0	\$0	\$1,969,994	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.99%	0.00%	12.79%	9.81%	10.12%	0.82%	0.05%	0.00%	0.00%	43.40%	0.00%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$65,561,981	LN 13	\$0	\$29,858,868	\$0	\$0	\$11,178,276	\$8,695,518	\$0	\$0	\$0	\$0	\$15,829,318	\$0
49	EQUAL ACCESS		3.2	\$0	S-6.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$65,561,981		\$0	\$29,858,868	\$0	\$0	\$11,178,276	\$8,695,518	\$0	\$0	\$0	\$0	\$15,829,318	\$0
51	% DISTRIBUTION			100.00%		0.00%	45.54%	0.00%	0.00%	17.05%	13.26%	0.00%	0.00%	0.00%	0.00%	24.14%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$65,561,981		\$0	\$29,858,868	\$0	\$0	\$11,178,276	\$8,695,518	\$0	\$0	\$0	\$0	\$15,829,318	\$0
53	% DISTRIBUTION			100.00%		0.00%	45.54%	0.00%	0.00%	17.05%	13.26%	0.00%	0.00%	0.00%	0.00%	24.14%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$18,225,797	AL-1.LN12	\$0	\$100,755	\$0	\$8,867,218	\$34,432	\$34,720	\$333,250	\$34,783	\$0	\$0	\$8,820,640	\$0
56	EXCH TRUNK - EAS		4.121	\$1,194,851	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,194,851	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$20,890,542	DIRECT	\$0	\$0	\$0	\$20,890,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$81,423,550	AL-1.LN 2	\$0	\$20,187,178	\$0	\$152,659	\$8,335,635	\$10,665,171	\$302,151	\$13,771	\$0	\$0	\$41,766,983	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$6,131,613	DIRECT	\$0	\$0	\$0	\$1,616,968	\$0	\$0	\$1,955,384	\$47,410	\$0	\$0	\$2,511,852	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$127,866,353		\$0	\$20,287,933	\$0	\$31,527,387	\$8,370,067	\$10,699,891	\$2,590,785	\$95,965	\$0	\$0	\$54,294,325	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.87%	0.00%	24.66%	6.55%	8.37%	2.03%	0.08%	0.00%	0.00%	42.46%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$828,159	DIRECT	\$0	\$0	\$0	\$828,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$28,096,898	AL-1.LN14	\$0	\$0	\$0	\$27,257,524	\$0	\$0	\$778,568	\$60,806	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$3,403,715	AL-1.LN6	\$0	\$1,455,224	\$0	\$62,223	\$845,423	\$472,905	\$178,191	\$4,452	\$0	\$0	\$385,297	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$31,500,613		\$0	\$1,455,224	\$0	\$27,319,747	\$845,423	\$472,905	\$956,759	\$65,258	\$0	\$0	\$385,297	\$0
71	% DISTRIBUTION			100.00%		0.00%	4.62%	0.00%	86.73%	2.68%	1.50%	3.04%	0.21%	0.00%	0.00%	1.22%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,862,353	LN 15+DIRECT	\$0	\$722,096	\$0	\$0	\$281,048	\$257,736	\$0	\$0	\$0	\$0	\$1,601,473	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,862,353		\$0	\$722,096	\$0	\$0	\$281,048	\$257,736	\$0	\$0	\$0	\$0	\$1,601,473	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.23%	0.00%	0.00%	9.82%	9.00%	0.00%	0.00%	0.00%	0.00%	55.95%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$163,057,478		\$0	\$22,465,253	\$0	\$59,675,293	\$9,496,539	\$11,430,532	\$3,547,543	\$161,222	\$0	\$0	\$56,281,096	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.78%	0.00%	36.60%	5.82%	7.01%	2.18%	0.10%	0.00%	0.00%	34.52%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$228,619,459		\$0	\$52,324,121	\$0	\$59,675,293	\$20,674,815	\$20,126,050	\$3,547,543	\$161,222	\$0	\$0	\$72,110,415	\$0
81	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	26.10%	9.04%	8.80%	1.55%	0.07%	0.00%	0.00%	31.54%	0.00%

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	11.53%	11.59%	0.00%	0.00%	0.00%	0.00%	51.88%	0.00%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1.LN 4	0.00%	24.71%	0.00%	0.26%	11.41%	11.47%	0.51%	0.04%	0.00%	0.00%	51.60%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1.LN 12	0.00%	0.36%	0.00%	53.86%	0.19%	0.17%	2.97%	1.60%	0.00%	0.00%	40.85%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1.LN 14	0.00%	0.00%	0.00%	94.24%	0.00%	0.00%	4.05%	1.71%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1.LN 8	0.00%	38.94%	0.00%	4.74%	20.89%	16.50%	4.64%	0.22%	0.00%	0.00%	14.07%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	23.04%	0.00%	0.00%	10.03%	9.70%	0.00%	0.00%	0.00%	0.00%	57.23%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGINATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$338,664,102	LN 3	\$0	\$83,947,713	\$0	\$660,330	\$34,952,374	\$43,880,882	\$1,255,979	\$56,369	\$0	\$0	\$173,910,456	\$0
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$338,664,102		\$0	\$83,947,713	\$0	\$660,330	\$34,952,374	\$43,880,882	\$1,255,979	\$56,369	\$0	\$0	\$173,910,456	\$0
22	EXCHANGE WIDEBAND - JOINT			\$17,140,561	LN 4	\$0	\$95,852	\$0	\$7,696,742	\$25,201	\$30,406	\$260,822	\$32,044	\$0	\$0	\$8,999,494	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,879,316	DIRECT	\$0	\$0	\$0	\$2,879,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$20,019,877		\$0	\$95,852	\$0	\$10,576,058	\$25,201	\$30,406	\$260,822	\$32,044	\$0	\$0	\$8,999,494	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,267,393	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,267,393	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$1,267,393		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,267,393	\$0
28	INTEREXCHANGE WIDEBAND			\$7,943,425	LN 5	\$0	\$0	\$0	\$7,648,690	\$0	\$0	\$241,004	\$53,731	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$7,943,425		\$0	\$0	\$0	\$7,648,690	\$0	\$0	\$241,004	\$53,731	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,854,100	LN 6	\$0	\$807,070	\$0	\$51,720	\$538,246	\$251,580	\$76,338	\$4,882	\$0	\$0	\$124,264	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$1,854,100		\$0	\$807,070	\$0	\$51,720	\$538,246	\$251,580	\$76,338	\$4,882	\$0	\$0	\$124,264	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$1,518,189	LN 8	\$0	\$346,384	\$0	\$0	\$174,812	\$158,167	\$0	\$0	\$0	\$0	\$838,827	\$0
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$1,518,189		\$0	\$346,384	\$0	\$0	\$174,812	\$158,167	\$0	\$0	\$0	\$0	\$838,827	\$0
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$371,267,087		\$0	\$85,197,019	\$0	\$18,936,797	\$35,690,634	\$44,321,035	\$1,834,143	\$147,026	\$0	\$0	\$185,140,434	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.95%	0.00%	5.10%	9.61%	11.94%	0.49%	0.04%	0.00%	0.00%	49.87%	0.00%

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3.LN 11	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4.LN 81	0.00%	24.84%	0.00%	21.43%	10.94%	9.56%	1.26%	0.12%	0.00%	0.00%	31.85%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5.LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	23.04%	0.00%	5.16%	10.68%	10.65%	0.62%	0.07%	0.00%	0.00%	49.77%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3.LN 14	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3.LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3.LN 28	0.00%	20.33%	0.00%	18.82%	1.94%	4.92%	0.55%	0.01%	0.00%	0.00%	53.44%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3.LN 30	0.00%	20.33%	0.00%	18.82%	1.94%	4.92%	0.55%	0.01%	0.00%	0.00%	53.44%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6.LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.00%	S-6.LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$22,334,839	LN 1+DIRECT	\$0	\$5,112,778	\$0	\$2,948,163	\$2,132,692	\$2,182,608	\$179,193	\$10,973	\$0	\$0	\$9,768,432	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$61,561,326	S-4.LN53+DIR	\$0	\$27,964,622	\$0	\$0	\$10,614,696	\$8,233,541	\$0	\$0	\$0	\$0	\$14,748,466	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4.LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$128,536,913	S-4.LN79+DIR	\$0	\$17,630,418	\$0	\$47,365,796	\$7,616,897	\$9,692,539	\$2,958,177	\$127,154	\$0	\$0	\$43,145,933	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$298,268,202	LN 4+DIRECT	\$0	\$68,420,783	\$0	\$15,398,021	\$29,269,259	\$35,293,414	\$1,474,544	\$121,491	\$0	\$0	\$148,290,690	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$510,701,280		\$0	\$119,128,601	\$0	\$65,711,980	\$49,633,544	\$55,402,102	\$4,611,914	\$259,618	\$0	\$0	\$215,953,521	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$9,172	LN 7+DIRECT	\$0	\$1,865	\$0	\$1,726	\$178	\$451	\$50	\$1	\$0	\$0	\$4,901	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$9,172		\$0	\$1,865	\$0	\$1,726	\$178	\$451	\$50	\$1	\$0	\$0	\$4,901	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3.LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$9,172		\$0	\$1,865	\$0	\$1,726	\$178	\$451	\$50	\$1	\$0	\$0	\$4,901	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$429,165	LN 1+DIRECT	\$0	\$97,118	\$0	\$58,388	\$33,137	\$27,696	\$2,533	\$266	\$0	\$0	\$210,027	\$0
28	CENTRAL OFFICE EQUIP			\$6,807,440	LN 2+DIRECT	\$0	\$1,615,477	\$0	\$1,829,953	\$549,762	\$438,957	\$85,692	\$4,581	\$0	\$0	\$2,283,018	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$11,086,947	LN 4+DIRECT	\$0	\$2,530,631	\$0	\$551,835	\$918,812	\$963,012	\$52,171	\$4,655	\$0	\$0	\$6,065,831	\$0
31	UNDISTRIBUTED			\$888,848	LN 5+DIRECT	\$0	\$208,728	\$0	\$111,693	\$81,230	\$76,117	\$6,806	\$531	\$0	\$0	\$403,744	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$19,212,400		\$0	\$4,451,954	\$0	\$2,551,869	\$1,582,942	\$1,505,781	\$147,202	\$10,032	\$0	\$0	\$8,962,620	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$750	S-2.LN 10	\$0	\$160	\$0	\$71	\$16	\$7	\$0	\$0	\$0	\$0	\$449	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$430,019	S-3.LN 3	\$0	\$108,332	\$0	\$40,985	\$45,714	\$39,900	\$1,710	\$126	\$0	\$0	\$193,252	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$430,769		\$0	\$108,493	\$0	\$41,056	\$45,731	\$39,947	\$1,717	\$126	\$0	\$0	\$193,700	\$0

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3.LN 11	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4.LN 81	0.00%	24.84%	0.00%	21.43%	10.94%	9.56%	1.26%	0.12%	0.00%	0.00%	31.85%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5.LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5.LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT		2310	0.00%	S-5.LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES		2410	100.00%	S-5.LN 43	0.00%	23.04%	0.00%	5.16%	10.68%	10.65%	0.62%	0.07%	0.00%	0.00%	49.77%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$119,453	LN 1+DIRECT	\$0	\$27,158	\$0	\$16,672	\$11,180	\$10,486	\$867	\$78	\$0	\$0	\$53,011	\$0
8	GENERAL SUPPORT		6120	\$6,051,227	LN 1+DIRECT	\$0	\$1,379,670	\$0	\$800,780	\$550,387	\$603,067	\$49,762	\$3,013	\$0	\$0	\$2,664,548	\$0
9	TOTAL GENERAL SUPPORT EXP			\$6,170,680		\$0	\$1,406,828	\$0	\$817,452	\$561,567	\$613,553	\$50,629	\$3,091	\$0	\$0	\$2,717,559	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.80%	0.00%	13.25%	9.10%	9.94%	0.82%	0.05%	0.00%	0.00%	44.04%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$3,049,732	LN 2+DIRECT	\$0	\$676,164	\$0	\$823,139	\$263,670	\$269,283	\$42,336	\$2,408	\$0	\$0	\$972,733	\$0
12	OPERATOR SYSTEMS EXPENSE		6220	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE		6230	\$3,956,273	LN 2+DIRECT	\$0	\$992,608	\$0	\$911,516	\$391,127	\$408,020	\$53,717	\$4,078	\$0	\$0	\$1,195,206	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$7,006,005		\$0	\$1,668,772	\$0	\$1,734,655	\$654,796	\$677,303	\$96,053	\$6,486	\$0	\$0	\$2,167,939	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.82%	0.00%	24.76%	9.35%	9.67%	1.37%	0.09%	0.00%	0.00%	30.94%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$7,691,251	LN 6	\$0	\$1,769,017	\$0	\$395,855	\$809,865	\$858,195	\$36,359	\$2,838	\$0	\$0	\$3,819,123	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$7,691,251		\$0	\$1,769,017	\$0	\$395,855	\$809,865	\$858,195	\$36,359	\$2,838	\$0	\$0	\$3,819,123	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	5.15%	10.53%	11.16%	0.47%	0.04%	0.00%	0.00%	49.66%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$20,867,936		\$0	\$4,844,618	\$0	\$2,947,961	\$2,026,228	\$2,149,051	\$183,041	\$12,416	\$0	\$0	\$8,704,621	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.22%	0.00%	14.13%	9.71%	10.30%	0.88%	0.06%	0.00%	0.00%	41.71%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$14,697,256		\$0	\$3,437,789	\$0	\$2,130,509	\$1,464,661	\$1,535,498	\$132,412	\$9,325	\$0	\$0	\$5,987,062	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.39%	0.00%	14.50%	9.97%	10.45%	0.90%	0.06%	0.00%	0.00%	40.74%	0.00%

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	20.33%	0.00%	18.82%	1.94%	4.92%	0.55%	0.01%	0.00%	0.00%	53.44%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	20.33%	0.00%	18.82%	1.94%	4.92%	0.55%	0.01%	0.00%	0.00%	53.44%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.00%	S-7,LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			LN 1+DIRECT	(\$555)	(\$126)	\$0	(\$88)	(\$54)	(\$93)	(\$5)	(\$0)	\$0	\$0	(\$190)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE					(\$555)	(\$126)	\$0	(\$88)	(\$54)	(\$93)	(\$5)	(\$0)	\$0	\$0	(\$190)	\$0
12	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	15.83%	9.66%	16.69%	0.92%	0.08%	0.00%	0.00%	34.15%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$11,865,994	LN 7+DIRECT	\$0	\$2,715,969	\$0	\$1,537,280	\$1,149,393	\$1,182,251	\$96,192	\$6,442	\$0	\$0	\$5,178,468	\$0
14	ACCESS / USF EXPENSE	6540		\$2,794,857	DIRECT	\$0	\$1,893,755	\$0	\$0	\$901,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT	6560		\$1,251,743	S-3,LN 11	\$0	\$289,645	\$0	\$156,417	\$119,296	\$136,002	\$11,571	\$588	\$0	\$0	\$538,223	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$1,004,204	S-4,LN 53	\$0	\$494,129	\$0	\$0	\$152,053	\$98,261	\$0	\$0	\$0	\$0	\$259,761	\$0
17	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4,LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION			\$12,092,301	S-4,LN 79	\$0	\$1,613,337	\$0	\$4,616,080	\$661,377	\$879,577	\$266,908	\$10,414	\$0	\$0	\$4,044,607	\$0
19	UNDISTRIBUTED COE			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$17,091,376	S-5,LN 43	\$0	\$3,931,046	\$0	\$854,421	\$1,628,941	\$2,230,371	\$89,772	\$6,892	\$0	\$0	\$8,349,932	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$31,439,623		\$0	\$6,328,157	\$0	\$5,626,918	\$2,561,667	\$3,344,211	\$368,252	\$17,894	\$0	\$0	\$13,192,524	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$31,439,623		\$0	\$6,328,157	\$0	\$5,626,918	\$2,561,667	\$3,344,211	\$368,252	\$17,894	\$0	\$0	\$13,192,524	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.13%	0.00%	17.90%	8.15%	10.64%	1.17%	0.06%	0.00%	0.00%	41.96%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$1,075	LN 2+DIRECT	\$0	\$0	\$0	\$1,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$1,682,318	LN 5+DIRECT	\$0	\$386,560	\$0	\$215,420	\$165,038	\$170,011	\$13,774	\$893	\$0	\$0	\$730,622	\$0
30	OTHER - TPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$1,683,393		\$0	\$386,560	\$0	\$216,495	\$165,038	\$170,011	\$13,774	\$893	\$0	\$0	\$730,622	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.96%	0.00%	12.86%	9.80%	10.10%	0.82%	0.05%	0.00%	0.00%	43.40%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$158,792	S-3,LN 11+DIR	\$0	\$37,091	\$0	\$25,251	\$12,038	\$26,724	\$1,891	\$14	\$0	\$0	\$55,783	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$310,852	S-4,LN 81+DIR	\$0	\$56,065	\$0	\$117,014	\$4,542	\$11,522	\$3,618	\$58	\$0	\$0	\$118,034	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$651,048	S-5,LN 43+DIR	\$0	\$144,920	\$0	\$38,721	\$28,665	\$58,826	\$1,373	\$30	\$0	\$0	\$378,513	\$0
36	UNDISTRIBUTED	5240/7100/7500		\$0	S-2,LN 10+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES			\$1,120,692		\$0	\$238,076	\$0	\$180,985	\$45,244	\$97,073	\$6,882	\$103	\$0	\$0	\$552,329	\$0

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	15.99%	0.00%	0.00%	8.02%	6.72%	0.00%	0.00%	0.00%	0.00%	69.27%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.88%	0.00%	0.00%	6.19%	7.13%	0.00%	0.00%	0.00%	0.00%	59.80%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	38.95%	0.00%	7.38%	22.36%	26.29%	4.44%	0.59%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.48%	0.08%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	42.17%	0.00%	7.83%	19.75%	25.99%	3.76%	0.49%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$7,122,248	INPUT	\$0	\$1,959,490	\$0	\$227,497	\$431,275	\$746,090	\$45,019	\$8,061	\$0	\$0	\$3,704,817	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$31,667	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$14,480	\$1,814	\$0	\$0	\$0	\$0	\$15,373	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$37,156	DIRECT	\$0	\$1,194	\$0	\$0	\$23,831	\$0	\$0	\$0	\$0	\$0	\$12,131	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622															
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$5,143	LN 3	\$0	\$1,047	\$0	\$0	\$151	\$303	\$0	\$0	\$0	\$0	\$3,643	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,143		\$0	\$1,047	\$0	\$0	\$151	\$303	\$0	\$0	\$0	\$0	\$3,643	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$87,057	DIRECT	\$0	\$87,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$585,444	LN 7	\$0	\$34,824	\$0	\$1,722	\$108,163	\$412	\$1,476	\$0	\$0	\$0	\$438,847	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$235,719	LN 4	\$0	\$63,921	\$0	\$0	\$12,796	\$15,053	\$0	\$0	\$0	\$0	\$143,950	\$0
27	- END USER BILLING INQUIRY		1.3	\$319,793	LN 8	\$0	\$20,372	\$0	\$578	\$10,860	\$0	\$424	\$0	\$0	\$0	\$287,560	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$1,228,014		\$0	\$206,174	\$0	\$2,299	\$131,819	\$15,465	\$1,899	\$0	\$0	\$0	\$870,356	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$75,039	AL-1, LN16	\$0	\$15,518	\$0	\$0	\$29,251	\$12,710	\$0	\$0	\$0	\$0	\$17,560	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$887,461	AL-1, LN18, LN19	\$0	\$264,683	\$0	\$0	\$189,012	\$122,377	\$0	\$0	\$0	\$0	\$311,389	\$0
38	- END USER COMMON LINE		2.3	\$46,707	DIRECT	\$0	\$46,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$462,955	LN 11	\$0	\$198,189	\$0	\$33,291	\$89,014	\$123,392	\$17,178	\$1,891	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,472,163		\$0	\$525,097	\$0	\$33,291	\$307,277	\$258,479	\$17,178	\$1,891	\$0	\$0	\$328,949	\$0
41	TOTAL CAT 1 AND CAT 2			\$2,700,177	LN 32+LN 40	\$0	\$731,271	\$0	\$35,590	\$439,096	\$273,944	\$19,078	\$1,891	\$0	\$0	\$1,199,306	\$0
42	% DISTRIBUTION			\$15		\$0	\$4	\$0	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$7	\$0
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$821,659	LN 42+DIRECT	\$0	\$341,565	\$0	\$8,621	\$102,817	\$69,925	\$4,258	\$399	\$0	\$0	\$294,074	\$0
44	TOTAL SERVICES EXPENSE			\$3,595,801		\$0	\$1,075,077	\$0	\$44,211	\$580,376	\$345,986	\$23,336	\$2,291	\$0	\$0	\$1,524,526	\$0
45	% DISTRIBUTION			100.00%		0.00%	29.90%	0.00%	1.23%	16.14%	9.62%	0.65%	0.06%	0.00%	0.00%	42.40%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$10,718,050	LN 12+LN 44	\$0	\$3,034,567	\$0	\$271,708	\$1,011,650	\$1,092,075	\$68,355	\$10,352	\$0	\$0	\$5,229,343	\$0
47	% DISTRIBUTION			100.00%		0.00%	28.31%	0.00%	2.54%	9.44%	10.19%	0.64%	0.10%	0.00%	0.00%	48.79%	0.00%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3LN 4	0.00%	24.88%	0.00%	9.50%	10.64%	10.13%	0.85%	0.11%	0.00%	0.00%	43.90%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2LN 10	0.00%	23.67%	0.00%	11.36%	10.73%	10.20%	0.88%	0.09%	0.00%	0.00%	43.07%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	0.00%	S-6LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES		2680	0.00%	S-3LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6LN 36	0.00%	71.63%	0.00%	0.00%	0.00%	28.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2LN33 - LN32	0.00%	21.41%	0.00%	13.34%	10.02%	9.78%	0.96%	0.10%	0.00%	0.00%	44.38%	0.00%
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING		6710														
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE		6720														
11	DIRECT ASSIGNED			\$110,651	DIRECT	\$0	\$110,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$17,398,840	LN 1	\$0	\$4,278,682	\$0	\$1,759,181	\$1,766,614	\$1,767,176	\$140,369	\$13,335	\$0	\$0	\$7,673,483	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$17,509,491		\$0	\$4,389,333	\$0	\$1,759,181	\$1,766,614	\$1,767,176	\$140,369	\$13,335	\$0	\$0	\$7,673,483	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.07%	0.00%	10.05%	10.09%	10.09%	0.80%	0.08%	0.00%	0.00%	43.82%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES		7500	\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			100.00%	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			0.00%	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL			100.00%		\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$110,651,340	RECORDS	\$0	\$26,560,874	\$0	\$14,295,784	\$10,758,480	\$11,183,255	\$986,981	\$69,368	\$0	\$0	\$46,796,597	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$98,371,463	VARIOUS	\$0	\$23,953,306	\$0	\$12,532,548	\$9,777,270	\$9,915,123	\$883,623	\$63,054	\$0	\$0	\$41,246,539	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$8,567	LN 6+DIRECT	\$0	\$1,890	\$0	\$1,009	\$854	\$1,148	\$69	\$8	\$0	\$0	\$3,589	\$0
27	NET TAXABLE INCOME			\$12,271,310		\$0	\$2,605,678	\$0	\$1,762,227	\$980,357	\$1,266,984	\$103,290	\$6,306	\$0	\$0	\$5,546,468	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.23%	0.00%	14.36%	7.99%	10.32%	0.84%	0.05%	0.00%	0.00%	45.20%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION		7210	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION		7210	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX		7220	\$2,091,517	LN 28	\$0	\$430,648	\$0	\$347,726	\$61,960	\$225,595	\$9,454	(\$291)	\$0	\$0	\$1,016,425	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230	\$40,379	LN 28	\$0	\$449	\$0	\$10,537	(\$40,120)	(\$15,474)	\$1,545	(\$74)	\$0	\$0	\$83,516	\$0
33	OPERATING TAXES - OTHER		7240	\$2,477,318	LN 2+DIRECT	\$0	\$598,550	\$0	\$354,078	\$220,981	\$277,247	\$18,305	\$1,725	\$0	\$0	\$1,006,431	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250	(\$4,781,894)	LN 28	\$0	(\$1,044,719)	\$0	(\$711,846)	(\$489,115)	(\$612,048)	(\$27,960)	(\$1,914)	\$0	\$0	(\$1,894,292)	\$0
35	TOTAL OPERATING TAXES			(\$172,680)		\$0	(\$15,072)	\$0	\$495	(\$246,293)	(\$124,680)	\$1,344	(\$554)	\$0	\$0	\$212,080	\$0

DEVELOPMENT OF ALLOCATION RATIOS

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	106,526	SPF	-	26,423	-	191	11,115	12,674	336	16	-	-	55,770	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.80%	0.00%	0.18%	10.43%	11.90%	0.32%	0.02%	0.00%	0.00%	52.35%	0.00%
3	ALLOCATED LOOPS - CWF	106,526	SPF	-	26,423	-	191	11,115	12,674	336	16	-	-	55,770	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.80%	0.00%	0.18%	10.43%	11.90%	0.32%	0.02%	0.00%	0.00%	52.35%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	8,469	TOLL MOU	-	3,683	-	111	1,905	1,530	340	12	-	-	887	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	43.49%	0.00%	1.31%	22.50%	18.07%	4.01%	0.14%	0.00%	0.00%	10.47%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	130,719	CMM	-	51,997	-	4,696	35,845	22,589	3,851	253	-	-	11,488	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	39.78%	0.00%	3.59%	27.42%	17.28%	2.95%	0.19%	0.00%	0.00%	8.79%	0.00%
9	ALLOCATED WIDEBAND LOOPS	8,609	WB CKTS	-	59	-	4,639	14	18	179	21	-	-	3,679	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.68%	0.00%	53.89%	0.16%	0.21%	2.08%	0.24%	0.00%	0.00%	42.73%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	10,220	WB CKTS	-	59	-	4,655	14	18	137	14	-	-	5,324	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.58%	0.00%	45.55%	0.13%	0.18%	1.34%	0.13%	0.00%	0.00%	52.09%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	4,805	WB CKTS Less Lo	-	-	-	4,655	-	-	137	14	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.87%	0.00%	0.00%	2.85%	0.28%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	21.88%	0.00%	0.00%	28.52%	19.29%	0.00%	0.00%	0.00%	0.00%	30.31%	0.00%
17	ALLOCATED USERS	204,578		-	19,427	-	-	37,178	17,437	-	-	-	-	130,536	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	0.00%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$20,867,936	S-9, LN 27	\$0	\$4,844,618	\$0	\$2,947,961	\$2,026,228	\$2,149,051	\$183,041	\$12,416	\$0	\$0	\$8,704,621
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$14,660,296	VARIOUS	\$0	\$4,609,598	\$0	\$1,537,192	\$2,050,441	\$1,182,158	\$96,187	\$6,442	\$0	\$0	\$5,178,278
3	CUSTOMER OPERATIONS EXP - MARKETING	\$7,122,248	S-11, LN 12	\$0	\$1,959,490	\$0	\$227,497	\$431,275	\$746,090	\$45,019	\$8,061	\$0	\$0	\$3,704,817
4	CUSTOMER OPERATIONS EXP - SERVICES	\$3,595,801	S-11, LN 44	\$0	\$1,075,077	\$0	\$44,211	\$580,376	\$345,986	\$23,336	\$2,291	\$0	\$0	\$1,524,526
5	CORPORATE OPERATIONS EXPENSE	\$17,509,491	S-12, LN 13	\$0	\$4,389,333	\$0	\$1,759,181	\$1,766,614	\$1,767,176	\$140,369	\$13,335	\$0	\$0	\$7,673,483
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$2,091,517	S-12, LN 29 + 31	\$0	\$430,648	\$0	\$347,726	\$61,960	\$225,595	\$9,454	(\$291)	\$0	\$0	\$1,016,425
10	STATE INCOME TAX (ACTUAL)	\$40,379	S-12, LN 32	\$0	\$449	\$0	\$10,537	(\$40,120)	(\$15,474)	\$1,545	(\$74)	\$0	\$0	\$83,516
11	OTHER OPERATING TAX	\$2,477,318	S-12, LN 33	\$0	\$598,550	\$0	\$354,078	\$220,981	\$277,247	\$18,305	\$1,725	\$0	\$0	\$1,006,431
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$126,667	RECORDS	\$0	\$0	\$0	\$0	\$338	\$20,656	\$1,903	\$3,576	\$0	\$0	\$100,193
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$0)	S-12, LN 18- LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$68,491,654		\$0	\$17,907,763	\$0	\$7,228,383	\$7,098,092	\$6,698,486	\$519,159	\$47,480	\$0	\$0	\$28,992,290
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$2,814,733		\$0	\$735,937	\$0	\$297,058	\$291,703	\$275,281	\$21,335	\$1,951	\$0	\$0	\$1,191,467
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$2,814,733		\$0	\$735,937	\$0	\$297,058	\$291,703	\$275,281	\$21,335	\$1,951	\$0	\$0	\$1,191,467

Merged Group C PYCOS

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Merged Group C PYCOS

PART 69 WBI - INTERSTATE/INTERLATA

INPUT FOR NECA EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT,M&S & WORKING CAPITAL	\$25,521,761	\$11,649,955	\$3,162,820	\$6,767,422	\$1,472	\$3,940,095
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$2,711	\$1,291	\$611	\$567	\$0	\$245
5	STATE INCOME TAX	\$432,225	\$196,812	\$51,103	\$117,995	\$27	\$66,290
6	OPERATING EXPENSES & OTHER TAXES	\$20,025,726	\$9,226,955	\$3,670,561	\$4,236,088	\$378,829	\$2,513,292
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUM REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1		GENERAL SUPPORT FACILITIES	\$8,345,417	\$0	\$3,690,585	\$1,959,683	\$1,714,843	\$5,725	\$974,582
2		CENTRAL OFFICE SWITCHING	\$24,035,179	\$0	\$0	\$24,035,179	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$41,773,935	\$0	\$11,125,192	\$2,134,426	\$16,264,201	\$0	\$12,250,116
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$62,173,582	\$0	\$48,159,074	\$928,992	\$10,559,218	\$0	\$2,526,298
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$909,016	\$0	\$421,868	\$190,888	\$190,395	\$38	\$105,827
9		TOTAL PLANT IN SERVICE	\$137,237,130	\$0	\$63,396,719	\$29,249,168	\$28,728,657	\$5,763	\$15,856,823
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,471,330	\$0	\$1,025,465	\$552,521	\$573,235	\$95	\$320,014
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$952,067	\$0	\$367,788	\$168,616	\$264,882	\$36	\$150,744
14		TOTAL PROPERTY, PLANT & EQUIP.	\$140,660,527	\$0	\$64,789,972	\$29,970,306	\$29,566,774	\$5,894	\$16,327,581
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$112,439,586	\$0	\$51,759,574	\$26,395,406	\$22,184,139	\$4,353	\$12,096,114
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$236,539	\$0	\$81,944	\$74,872	\$58,008	\$8	\$21,706
20		OPERATING DEFERRED INCOME TAX	\$3,502,528	\$0	\$1,762,795	\$579,637	\$775,269	\$105	\$384,722
21		OTHER DEFERRED CREDITS - NET	\$56,347	\$0	\$23,928	\$11,808	\$10,858	\$2	\$9,752
22		NET TELEPHONE PLANT	\$24,425,527	\$0	\$11,161,732	\$2,908,583	\$6,538,500	\$1,426	\$3,815,286
23		MATERIALS AND SUPPLIES	\$513,699	\$0	\$217,123	\$130,272	\$109,114	\$21	\$57,170
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$582,537	\$0	\$271,100	\$123,966	\$119,809	\$24	\$67,638
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$25,521,762	\$0	\$11,649,954	\$3,162,820	\$6,767,423	\$1,471	\$3,940,094
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,871,198	\$0	\$1,310,620	\$355,817	\$761,335	\$165	\$443,261
30		PLANT SPECIFIC EXPENSE	\$5,131,963	\$0	\$2,092,605	\$1,316,162	\$1,066,220	\$900	\$656,077
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,455,294	\$0	\$2,119,026	\$530,808	\$519,400	\$0	\$286,060
32		DEPRECIATION & AMORTIZATION	\$5,896,102	\$0	\$2,553,189	\$686,528	\$1,636,061	\$256	\$1,020,068
33		MARKETING EXPENSE	\$1,128,585	\$0	\$514,108	\$256,431	\$236,918	\$47	\$121,081
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$567,633	\$0	\$110,407	\$83,598	\$64,743	\$275,058	\$33,828
35		CORPORATE OPERATIONS EXPENSES	\$3,703,286	\$0	\$1,773,983	\$750,503	\$688,166	\$102,576	\$388,059
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$533,570	\$0	\$236,570	\$127,965	\$109,804	\$22	\$59,209
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$390,709)	\$0	(\$172,934)	(\$81,434)	(\$85,223)	(\$27)	(\$51,091)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$20,025,725	\$0	\$9,226,955	\$3,670,560	\$4,236,088	\$378,830	\$2,513,292
42		STATE INCOME TAX - NET OF ITC	\$432,226	\$0	\$196,812	\$51,102	\$117,995	\$27	\$66,290
43		SUBTOTAL OPER EXPENSE & TAX	\$20,457,950	\$0	\$9,423,767	\$3,721,662	\$4,354,083	\$378,856	\$2,579,582
44		FEDERAL INCOME TAX - NET OF ITC	\$1,544,570	\$0	\$705,023	\$191,265	\$409,645	\$89	\$238,548
45		TOTAL REVENUE REQUIREMENT	\$24,873,718	\$0	\$11,439,410	\$4,268,744	\$5,525,063	\$379,111	\$3,261,390
46		% DISTRIBUTION	100.00%	0.00%	\$0	\$0	\$0	\$0	\$0
47		FROZEN MAG SHIFT	\$0	\$0	\$941,936	(\$1,258,470)	\$176,192	\$0	\$140,342
48		POST MAG REVENUE REQUIREMENT	\$24,873,718	\$0	\$12,381,346	\$3,010,274	\$5,701,255	\$379,111	\$3,401,732

A-1.1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS			B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			FACILITY
1		NET INVESTMENT FOR SETTLEMENTS	\$25,521,762	(NOTE A)	\$0	\$11,649,954	\$2,379,354	\$0	\$0	\$508,086	\$106,253	\$169,127	\$2,322,756	\$3,374,720	\$1,069,946	\$1,471	\$3,940,094
2		RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$2,871,198	LN 1*LN 2	\$0	\$1,310,620	\$267,677	\$0	\$0	\$57,160	\$11,953	\$19,027	\$261,310	\$379,656	\$120,369	\$165	\$443,261
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,871,198	LN 3+LN 4	\$0	\$1,310,620	\$267,677	\$0	\$0	\$57,160	\$11,953	\$19,027	\$261,310	\$379,656	\$120,369	\$165	\$443,261
6		FEDERAL INCOME TAX	\$1,544,570	LN 30	\$0	\$705,023	\$143,845	\$0	\$0	\$30,756	\$6,422	\$10,242	\$140,581	\$204,317	\$64,747	\$89	\$238,548
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$1,544,570	LN 6+LN 7	\$0	\$705,023	\$143,845	\$0	\$0	\$30,756	\$6,422	\$10,242	\$140,581	\$204,317	\$64,747	\$89	\$238,548
9		STATE AND LOCAL INCOME TAX	\$432,226	LN 36	\$0	\$196,812	\$38,591	\$0	\$0	\$8,140	\$1,667	\$2,704	\$41,354	\$59,047	\$17,593	\$27	\$66,290
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$432,226	LN 9+LN 10	\$0	\$196,812	\$38,591	\$0	\$0	\$8,140	\$1,667	\$2,704	\$41,354	\$59,047	\$17,593	\$27	\$66,290
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$20,025,725	A-8, LN 20	\$0	\$9,226,955	\$3,128,917	\$0	\$851	\$344,891	\$91,190	\$104,711	\$1,436,570	\$2,023,634	\$775,884	\$378,830	\$2,513,292
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$24,873,718		\$0	\$11,439,410	\$3,579,030	\$0	\$851	\$440,947	\$111,233	\$136,684	\$1,879,816	\$2,666,654	\$978,594	\$379,111	\$3,261,390
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$24,873,718	LN16+LN18	\$0	\$11,439,410	\$3,579,030	\$0	\$851	\$440,947	\$111,233	\$136,684	\$1,879,816	\$2,666,654	\$978,594	\$379,111	\$3,261,390
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,871,198	LN 3	\$0	\$1,310,620	\$267,677	\$0	\$0	\$57,160	\$11,953	\$19,027	\$261,310	\$379,656	\$120,369	\$165	\$443,261
21		INTEREST AND RELATED ITEMS	(\$0)	A-12, 14+16-15	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)
22		OTHER INCOME ADJUSTMENTS	\$2,712	A-12, LN 21	\$0	\$1,291	\$538	\$0	\$0	\$42	\$26	\$6	\$231	\$211	\$124	\$0	\$244
23		TOTAL INCOME ADJUSTMENTS	\$2,712	LN21+LN22	\$0	\$1,291	\$538	\$0	\$0	\$42	\$26	\$6	\$231	\$211	\$124	\$0	\$244
24		RETURN LESS INCOME ADJ	\$2,868,486	LN20-LN23	\$0	\$1,309,329	\$267,140	\$0	\$0	\$57,118	\$11,927	\$19,021	\$261,079	\$379,445	\$120,245	\$165	\$443,017
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,868,486		\$0	\$1,309,329	\$267,140	\$0	\$0	\$57,118	\$11,927	\$19,021	\$261,079	\$379,445	\$120,245	\$165	\$443,017
27		FEDERAL TAXABLE INCOME	\$2,868,486		\$0	\$1,309,329	\$267,140	\$0	\$0	\$57,118	\$11,927	\$19,021	\$261,079	\$379,445	\$120,245	\$165	\$443,017
28		FEDERAL INCOME TAX	\$1,544,570	LN 27*FTR	\$0	\$705,023	\$143,845	\$0	\$0	\$30,756	\$6,422	\$10,242	\$140,581	\$204,317	\$64,747	\$89	\$238,548
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$1,544,570	LN28-LN29	\$0	\$705,023	\$143,845	\$0	\$0	\$30,756	\$6,422	\$10,242	\$140,581	\$204,317	\$64,747	\$89	\$238,548
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$4,413,056		\$0	\$2,014,352	\$410,984	\$0	\$0	\$87,873	\$18,350	\$29,263	\$401,660	\$583,762	\$184,992	\$254	\$681,564
33		STATE TAXABLE INCOME	\$4,413,056		\$0	\$2,014,352	\$410,984	\$0	\$0	\$87,873	\$18,350	\$29,263	\$401,660	\$583,762	\$184,992	\$254	\$681,564
34	9.80%	STATE INCOME TAX	\$432,226	LN 33*STR	\$0	\$196,812	\$38,591	\$0	\$0	\$8,140	\$1,667	\$2,704	\$41,354	\$59,047	\$17,593	\$27	\$66,290
35		STATE SURTAX ALLOCATION	\$0	LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$432,226	LN34-LN35	\$0	\$196,812	\$38,591	\$0	\$0	\$8,140	\$1,667	\$2,704	\$41,354	\$59,047	\$17,593	\$27	\$66,290
37		FEDERAL TAX AT MAXIMUM RATE	\$1,477,705		\$0	\$674,503	\$137,617	\$0	\$0	\$29,424	\$6,144	\$9,799	\$134,495	\$195,472	\$61,944	\$85	\$228,221
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$129,796)		\$0	(\$59,246)	(\$12,088)	\$0	\$0	(\$2,585)	(\$540)	(\$861)	(\$11,814)	(\$17,169)	(\$5,441)	(\$7)	(\$20,046)

A-2.1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL TERM			
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$8,345,417	A-3LN 4	\$0	\$3,690,585	\$1,740,602	\$0	\$0	\$132,316	\$52,321	\$34,443	\$609,972	\$752,045	\$352,825	\$5,725	\$974,582
2	2210	CENTRAL OFFICE SWITCHING	\$24,035,179	A-4LN 21+25	\$0	\$0	\$23,777,923	\$0	\$0	\$257,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$41,773,935	A-4LN 41	\$0	\$11,125,192	\$0	\$0	\$0	\$1,675,827	\$0	\$458,599	\$4,978,883	\$11,285,318	\$0	\$0	\$12,250,116
5	2310	INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$62,173,582	A-5LN 21	\$0	\$48,159,074	\$0	\$0	\$0	\$798,001	\$130,990	\$4,423,880	\$0	\$6,135,338	\$0	\$2,526,298	
7	2680	TANGIBLE ASSETS	\$0	A-3LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$909,016	A-3LN 15	\$0	\$421,868	\$167,347	\$0	\$0	\$13,644	\$5,702	\$4,195	\$66,552	\$79,916	\$43,927	\$38	\$105,827
9		TOTAL PLANT IN SERVICE	\$137,237,130		\$0	\$63,396,719	\$25,685,872	\$0	\$0	\$2,079,044	\$856,025	\$628,228	\$10,079,287	\$12,117,279	\$6,532,090	\$5,763	\$15,856,823
10		% DISTRIBUTION	100.00%		0.00%	46.20%	18.72%	0.00%	0.00%	1.51%	0.62%	0.46%	7.34%	8.83%	4.76%	0.00%	11.55%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,471,330	A-6LN 13	\$0	\$1,025,465	\$492,271	\$0	\$0	\$36,016	\$9,846	\$14,389	\$189,186	\$281,075	\$102,975	\$95	\$320,014
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$952,067	A-6LN 27	\$0	\$367,788	\$150,951	\$0	\$0	\$9,326	\$2,601	\$5,739	\$82,284	\$147,711	\$34,887	\$36	\$150,744
15		TOTAL PROPERTY, PLANT & EQUIP.	\$140,660,527		\$0	\$64,789,972	\$26,329,094	\$0	\$0	\$2,124,385	\$868,471	\$648,356	\$10,350,757	\$12,546,065	\$6,669,952	\$5,894	\$16,327,581
16		% DISTRIBUTION	100.00%		0.00%	46.06%	18.72%	0.00%	0.00%	1.51%	0.62%	0.46%	7.36%	8.92%	4.74%	0.00%	11.61%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$112,439,586	A-7LN 9	\$0	\$51,759,574	\$23,563,748	\$0	\$0	\$1,602,420	\$749,242	\$479,996	\$7,808,700	\$8,937,877	\$5,437,562	\$4,353	\$12,096,114
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$236,539	A-7LN 19	\$0	\$81,944	\$71,187	\$0	\$0	\$2,323	\$551	\$832	\$20,651	\$28,460	\$8,897	\$8	\$21,706
22	4340	OPERATING DEFERRED INCOME TAX	\$3,502,528	A-7LN 28	\$0	\$1,762,795	\$529,736	\$0	\$0	\$28,118	\$18,363	\$3,421	\$275,070	\$298,838	\$201,361	\$105	\$384,722
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$56,347	A-7LNS 30-36	\$0	\$23,928	\$9,943	\$0	\$0	\$1,154	\$521	\$190	\$3,690	\$5,410	\$1,758	\$2	\$9,752
24		NET TELEPHONE PLANT	\$24,425,527		\$0	\$11,161,732	\$2,154,480	\$0	\$0	\$490,370	\$99,815	\$163,917	\$2,242,648	\$3,275,479	\$1,020,374	\$1,426	\$3,815,286
25		% DISTRIBUTION	100.00%		0.00%	45.70%	8.82%	0.00%	0.00%	2.01%	0.41%	0.67%	9.18%	13.41%	4.18%	0.01%	15.62%
26	1220	MATERIALS AND SUPPLIES	\$513,699	A-3LN 16	\$0	\$217,123	\$115,510	\$0	\$0	\$9,255	\$2,563	\$2,944	\$37,242	\$49,641	\$22,230	\$21	\$57,170
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$582,537	A-3LN 10	\$0	\$271,100	\$109,364	\$0	\$0	\$8,461	\$3,875	\$2,267	\$42,867	\$49,600	\$27,342	\$24	\$67,638
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$25,521,762		\$0	\$11,649,954	\$2,379,354	\$0	\$0	\$508,086	\$106,253	\$169,127	\$2,322,756	\$3,374,720	\$1,069,946	\$1,471	\$3,940,094
32		% DISTRIBUTION	100.00%		0.00%	45.65%	9.32%	0.00%	0.00%	1.99%	0.42%	0.66%	9.10%	13.22%	4.19%	0.01%	15.44%

A-3.1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$65,809,114	A-4 LN 42	\$0	\$11,125,192	\$23,777,923	\$0	\$0	\$1,933,083	\$0	\$458,599	\$4,978,883	\$11,285,318	\$0	\$0	\$12,250,116
1b		INFORMATION ORIG/TERM	\$0	A-5 LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$62,173,582	A-5 LN 23	\$0	\$48,159,074	\$0	\$0	\$0	\$798,001	\$130,990	\$4,423,880	\$0	\$6,135,338	\$0	\$2,526,298	\$0
1d		TOTAL	\$127,982,697		\$0	\$59,284,266	\$23,777,923	\$0	\$0	\$1,933,083	\$798,001	\$589,590	\$9,402,763	\$11,285,318	\$6,135,338	\$0	\$14,776,414
1e		% DISTRIBUTION	100.00%		0.00%	46.32%	18.58%	0.00%	0.00%	1.51%	0.62%	0.46%	7.35%	8.82%	4.79%	0.00%	11.55%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$8,114,865	LN 1e	\$0	\$3,589,271	\$1,696,563	\$0	\$0	\$128,475	\$50,837	\$33,403	\$593,499	\$731,491	\$342,701	\$0	\$948,625
3		GENERAL PURPOSE COMPUTERS	\$230,553	LN 1e & DIRECT	\$0	\$101,314	\$44,039	\$0	\$0	\$3,841	\$1,485	\$1,040	\$16,473	\$20,554	\$10,124	\$5,725	\$25,957
4		TOTAL GENERAL SUPPORT ASSETS	\$8,345,417		\$0	\$3,690,585	\$1,740,602	\$0	\$0	\$132,316	\$52,321	\$34,443	\$609,972	\$752,045	\$352,825	\$5,725	\$974,582
5		% DISTRIBUTION	100.00%		0.00%	44.22%	20.86%	0.00%	0.00%	1.59%	0.63%	0.41%	7.31%	9.01%	4.23%	0.07%	11.68%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$136,328,114		\$0	\$62,974,851	\$25,518,525	\$0	\$0	\$2,065,400	\$850,322	\$624,033	\$10,012,735	\$12,037,363	\$6,488,163	\$5,725	\$15,750,996
7		% DISTRIBUTION	100.00%		0.00%	46.19%	18.72%	0.00%	0.00%	1.52%	0.62%	0.46%	7.34%	8.83%	4.76%	0.00%	11.55%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$136,328,114		\$0	\$62,974,851	\$25,518,525	\$0	\$0	\$2,065,400	\$850,322	\$624,033	\$10,012,735	\$12,037,363	\$6,488,163	\$5,725	\$15,750,996
10		% DISTRIBUTION	100.00%		0.00%	46.19%	18.72%	0.00%	0.00%	1.52%	0.62%	0.46%	7.34%	8.83%	4.76%	0.00%	11.55%
11 TANGIBLE ASSETS																	
12	2680	CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$909,016	LN 10	\$0	\$421,868	\$167,347	\$0	\$0	\$13,644	\$5,702	\$4,195	\$66,552	\$79,916	\$43,927	\$38	\$105,827
16	1220	MATERIALS AND SUPPLIES	\$513,699	LN 10	\$0	\$217,123	\$115,510	\$0	\$0	\$9,255	\$2,563	\$2,944	\$37,242	\$49,641	\$22,230	\$21	\$57,170
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$92,033,131		\$0	\$62,974,851	\$25,518,525	\$0	\$0	\$2,065,400	\$850,322	\$624,033	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	68.43%	27.73%	0.00%	0.00%	2.24%	0.92%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$68,698,430		\$0	\$0	\$23,777,923	\$0	\$0	\$1,933,083	\$798,001	\$589,590	\$9,402,763	\$11,285,318	\$6,135,338	\$0	\$14,776,414
24		% DISTRIBUTION	100.00%		0.00%	0.00%	34.61%	0.00%	0.00%	2.81%	1.16%	0.86%	13.69%	16.43%	8.93%	0.00%	21.51%

A-4: CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE			COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS	INFO	TERM	CHANNEL TERM		CHANNEL TERM				
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$16,993,258	DIRECT	\$0	\$0	\$0	\$0	\$0	\$70,465	\$0	\$0	\$4,672,677	\$0	\$0	\$0	\$12,250,116
30		EXCHANGE TRUNK - BASIC	\$13,566	DIRECT	\$0	\$0	\$0	\$0	\$0	\$13,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP comm/2680)	\$570,267	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$570,267	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$11,431,398	LN 4/DIRECT	\$0	\$11,125,192	\$0	\$0	\$0	\$0	\$0	\$0	\$306,206	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$12,261,954	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$1,088,303	\$0	\$458,599	\$0	\$10,715,051	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$12,261,954		\$0	\$0	\$0	\$0	\$0	\$1,088,303	\$0	\$458,599	\$0	\$10,715,051	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$503,492	DIRECT	\$0	\$0	\$0	\$0	\$0	\$503,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$41,773,935		\$0	\$11,125,192	\$0	\$0	\$0	\$1,675,827	\$0	\$458,599	\$4,978,883	\$11,285,318	\$0	\$0	\$12,250,116
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$65,809,114		\$0	\$11,125,192	\$23,777,923	\$0	\$0	\$1,933,083	\$0	\$458,599	\$4,978,883	\$11,285,318	\$0	\$0	\$12,250,116
43		% DISTRIBUTION	100.00%		0.00%	16.91%	36.13%	0.00%	0.00%	2.94%	0.00%	0.70%	7.57%	17.15%	0.00%	0.00%	18.61%
		CO RATIOS															
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	100%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	99.27%	0.00%	0.00%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	30.91%	0.00%	0.00%	0.00%	5.28%	0.00%	0.98%	11.90%	23.33%	0.00%	0.00%	27.61%

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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	73.58%	26.42%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$48,400,458	LN 1/DIRECT	\$0	\$48,159,074	\$0	\$0	\$0	\$0	\$0	\$0	\$241,384	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$6,761,762	DIRECT	\$0	\$0	\$0	\$0	\$0	\$52,967	\$0	\$4,182,497	\$0	\$0	\$0	\$0	\$2,526,298
15a		EXCHANGE TRUNK - BASIC	\$576	DIRECT	\$0	\$0	\$0	\$0	\$0	\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$5,960,521	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,960,521	\$0	\$0
17a		IX TRUNK - ACCESS	\$810,013	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$504,206	\$130,990	\$0	\$0	\$0	\$174,817	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$240,252	DIRECT	\$0	\$0	\$0	\$0	\$240,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$62,173,582		\$0	\$48,159,074	\$0	\$0	\$0	\$798,001	\$130,990	\$4,423,880	\$0	\$6,135,338	\$0	\$2,526,298	
22		% DISTRIBUTION	100.00%		0.00%	77.46%	0.00%	0.00%	0.00%	0.00%	1.28%	0.21%	7.12%	0.00%	9.87%	0.00%	4.06%
23		TOTAL CABLE & WIRE FACILITIES	\$62,173,582		\$0	\$48,159,074	\$0	\$0	\$0	\$798,001	\$130,990	\$4,423,880	\$0	\$6,135,338	\$0	\$2,526,298	
24		% DISTRIBUTION	100.00%		0.00%	77.46%	0.00%	0.00%	0.00%	0.00%	1.28%	0.21%	7.12%	0.00%	9.87%	0.00%	4.06%

A-9,1of1		PLANT SPECIFIC EXPENSE ALLOCATION													A-9,1of1		
LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMS	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$136,328,114	VARIOUS	\$0	\$62,974,851	\$25,518,525	\$0	\$0	\$2,065,400	\$850,322	\$624,033	\$10,012,735	\$12,037,363	\$6,488,163	\$5,725	\$15,750,996
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$136,328,114		\$0	\$62,974,851	\$25,518,525	\$0	\$0	\$2,065,400	\$850,322	\$624,033	\$10,012,735	\$12,037,363	\$6,488,163	\$5,725	\$15,750,996
4		% DISTRIBUTION	100.00%		0.00%	46.19%	18.72%	0.00%	0.00%	1.52%	0.62%	0.46%	7.34%	8.83%	4.76%	0.00%	11.55%
PLANT SPECIFIC EXPENSES																	
GENERAL SUPPORT EXPENSE																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$44,624	LN 4	\$0	\$19,494	\$9,702	\$0	\$0	\$923	\$336	\$222	\$3,000	\$3,743	\$1,844	\$2	\$5,358
7	6120	GENERAL SUPPORT	\$1,221,645	A-3,LN 5	\$0	\$555,619	\$236,954	\$0	\$0	\$17,131	\$7,209	\$5,261	\$90,933	\$109,754	\$56,634	\$898	\$141,252
8		TOTAL GENERAL SUPPORT EXP	\$1,266,269		\$0	\$575,113	\$246,656	\$0	\$0	\$18,054	\$7,545	\$5,482	\$93,933	\$113,497	\$58,479	\$900	\$146,610
9		% DISTRIBUTION	100.00%		0.00%	45.42%	19.48%	0.00%	0.00%	1.43%	0.60%	0.43%	7.42%	8.96%	4.62%	0.07%	11.58%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$932,453	A-4,LN 47	\$0	\$0	\$920,601	\$0	\$0	\$11,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,494,220	A-4,LN 48	\$0	\$404,573	\$0	\$0	\$0	\$67,473	\$0	\$17,321	\$172,963	\$389,775	\$0	\$0	\$442,115
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$2,426,673		\$0	\$404,573	\$920,601	\$0	\$0	\$79,325	\$0	\$17,321	\$172,963	\$389,775	\$0	\$0	\$442,115
16		% DISTRIBUTION	100.00%		0.00%	16.67%	37.94%	0.00%	0.00%	3.27%	0.00%	0.71%	7.13%	16.06%	0.00%	0.00%	18.22%
INFORMATION ORIG/TERM EXPENSE																	
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,439,022	A-5,LN 22	\$0	\$1,112,919	\$0	\$0	\$0	\$0	\$18,776	\$2,401	\$99,621	\$0	\$137,953	\$0	\$67,352
25		TOTAL PLANT SPECIFIC EXPENSE	\$5,131,963		\$0	\$2,092,605	\$1,167,257	\$0	\$0	\$97,379	\$26,321	\$25,204	\$366,517	\$503,271	\$196,431	\$900	\$656,077
26		% DISTRIBUTION	100.00%		0.00%	40.78%	22.74%	0.00%	0.00%	1.90%	0.51%	0.49%	7.14%	9.81%	3.83%	0.02%	12.78%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$65,809,114	A-4:LN 38	\$0	\$11,125,192	\$23,777,923	\$0	\$0	\$1,933,083	\$0	\$458,599	\$4,978,883	\$11,285,318	\$0	\$0	\$12,250,116
2		INFORMATION ORIG/TERM	\$0	A-5:LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$62,173,582	A-5:LN 21	\$0	\$48,159,074	\$0	\$0	\$0	\$0	\$798,001	\$130,990	\$4,423,880	\$0	\$6,135,338	\$0	\$2,526,298
4		TOTAL	\$127,982,697		\$0	\$59,284,266	\$23,777,923	\$0	\$0	\$1,933,083	\$798,001	\$589,590	\$9,402,763	\$11,285,318	\$6,135,338	\$0	\$14,776,414
5		% DISTRIBUTION	100.00%		0.00%	46.32%	18.58%	0.00%	0.00%	1.51%	0.62%	0.46%	7.35%	8.82%	4.79%	0.00%	11.55%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE		(154) LN 5	\$0	(\$65)	(\$26)	\$0	\$0	(\$4)	(\$2)	(\$1)	(\$11)	(\$17)	(\$4)	\$0	(\$24)
7	6530	NETWORK OPERATIONS EXPENSE	\$2,465,792	LN 5	\$0	\$1,129,436	\$468,768	\$0	\$0	\$36,093	\$14,498	\$11,481	\$181,368	\$222,148	\$115,916	\$0	\$286,085
8	6540	ACCESS / USF EXPENSE	\$989,655	DIRECT	\$0	\$989,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$340,411	A-3:LN 5	\$0	\$155,136	\$67,640	\$0	\$0	\$5,312	\$2,330	\$1,280	\$24,337	\$28,587	\$14,531	\$242	\$41,016
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$366,287	A-4:LN 47	\$0	\$0	\$360,910	\$0	\$0	\$5,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4:LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,945,201	A-4:LN 48	\$0	\$775,938	\$0	\$0	\$0	\$114,494	\$0	\$35,584	\$344,210	\$807,200	\$0	\$0	\$867,774
14		UNDISTRIBUTED COE	\$0	A-4:LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5:LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,912,481	A-5:LN 22	\$0	\$1,467,610	\$0	\$0	\$0	\$0	\$18,748	\$5,215	\$138,940	\$0	\$208,651	\$0	\$73,318
17		TOTAL DEP EXP - PLANT IN SERVICE	\$5,564,380		\$0	\$2,398,684	\$428,550	\$0	\$0	\$125,183	\$21,078	\$42,079	\$507,486	\$835,787	\$223,182	\$242	\$982,108
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6:LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$5,564,380		\$0	\$2,398,684	\$428,550	\$0	\$0	\$125,183	\$21,078	\$42,079	\$507,486	\$835,787	\$223,182	\$242	\$982,108
20		% DISTRIBUTION	100.00%		0.00%	43.11%	7.70%	0.00%	0.00%	2.25%	0.38%	0.76%	9.12%	15.02%	4.01%	0.00%	17.65%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3:LN 10 + Direc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3:LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3:LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$331,722	A-3:LN 10	\$0	\$154,505	\$61,289	\$0	\$0	\$4,807	\$2,022	\$1,519	\$24,426	\$28,968	\$16,211	\$14	\$37,960
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6:LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$331,722		\$0	\$154,505	\$61,289	\$0	\$0	\$4,807	\$2,022	\$1,519	\$24,426	\$28,968	\$16,211	\$14	\$37,960
28		% DISTRIBUTION	100.00%		0.00%	46.58%	18.48%	0.00%	0.00%	1.45%	0.61%	0.46%	7.36%	8.73%	4.89%	0.00%	11.44%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$9,351,396		\$0	\$4,672,215	\$958,581	\$0	\$0	\$166,079	\$37,596	\$55,079	\$713,269	\$1,086,887	\$355,304	\$256	\$1,306,128
30		% DISTRIBUTION	100.00%		0.00%	49.96%	10.25%	0.00%	0.00%	1.78%	0.40%	0.59%	7.63%	11.62%	3.80%	0.00%	13.97%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7?	GEN SUPPORT ASSETS	\$72,205	A-3:LN 5	\$0	\$26,137	\$21,098	\$0	\$0	\$856	\$174	\$319	\$6,046	\$8,189	\$2,909	\$27	\$6,450
32	5240/7100/7?	CENTRAL OFFICE EQUIPMENT	\$153,223	A-4:LN 43	\$0	\$18,989	\$52,208	\$0	\$0	\$2,762	\$0	\$1,303	\$11,762	\$35,658	\$0	\$0	\$30,541
33	5240/7100/7?	CABLE & WIRE FACILITIES	\$165,281	A-5:LN 22	\$0	\$127,808	\$0	\$0	\$0	\$0	\$2,642	\$72	\$8,045	\$0	\$12,615	\$0	\$14,100
34	5240/7100/7?	UNDISTRIBUTED	\$0	A-3:LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$390,709		\$0	\$172,934	\$73,306	\$0	\$0	\$3,618	\$2,816	\$1,693	\$25,853	\$43,848	\$15,523	\$27	\$51,091

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$1,128,585	A-3/LN 10			\$514,108	\$225,838	\$0	\$0	\$18,134	\$6,430	\$6,030	\$82,124	\$98,628	\$56,166	\$47	\$121,081
3	6621	TELEPHONE OPERATOR SERVICES					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- CALL COMPLETION INCL DA					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT					\$176	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS					\$349	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	LOCAL BUSINESS OFFICE																
8		- END USER SVC ORDER PROCESSING																
9		- PRESUBSCRIPTION	\$49,809	A-3/LN 22	\$0	\$34,461	\$13,279	\$0	\$0	\$1,219	\$535	\$314	\$0	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$20,828	AL-1/LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,828	\$0
11		- END USER PAYMENT & COLLECTION	\$43,813	AL-1/LN 13	\$0	\$19,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,026	\$0
12		- END USER BILLING INQUIRY	\$11,994	AL-1/LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,994	\$0
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1/LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1/LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1/LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$126,445		\$0	\$54,249	\$13,279	\$0	\$0	\$1,219	\$535	\$314	\$0	\$0	\$0	\$0	\$56,848	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$5,584	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,584	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$130,020	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,020	\$0
23		- END USER COMMON LINE	\$22,945	DIRECT	\$0	\$22,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$111,378	A-3/LN 24	\$0	\$0	\$38,230	\$0	\$0	\$3,003	\$1,604	\$931	\$15,826	\$17,061	\$11,368	\$0	\$23,355	\$0
25		SUBTOTAL CUSTOMER SERVICES	\$269,927		\$0	\$22,945	\$38,230	\$0	\$0	\$3,003	\$1,604	\$931	\$15,826	\$17,061	\$11,368	\$135,605	\$23,355	\$0
26		TOTAL CAT 1 AND CAT 2	\$396,372		\$0	\$77,193	\$51,510	\$0	\$0	\$4,222	\$2,138	\$1,245	\$15,826	\$17,061	\$11,368	\$192,453	\$23,355	\$0
27		% DISTRIBUTION	100.00%		0.00%	19.47%	13.00%	0.00%	0.00%	1.07%	0.54%	0.31%	3.99%	4.30%	2.87%	48.55%	5.89%	\$0
28	3.0	ALL OTHER CUSTOMER SERVICE	\$170,736	/LN 34	\$0	\$33,213	\$21,183	\$0	\$120	\$1,453	\$588	\$613	\$7,115	\$8,246	\$5,127	\$82,605	\$10,474	\$0
29		TOTAL SERVICES EXPENSE	\$567,633		\$0	\$110,407	\$72,693	\$0	\$645	\$5,675	\$2,726	\$1,858	\$22,941	\$25,307	\$16,495	\$275,058	\$33,828	\$0
30		% DISTRIBUTION	100.00%		0.00%	19.45%	12.81%	0.00%	0.11%	1.00%	0.48%	0.33%	4.04%	4.46%	2.91%	48.46%	5.96%	\$0
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,696,218		\$0	\$624,515	\$298,531	\$0	\$645	\$23,809	\$9,156	\$7,888	\$105,065	\$123,935	\$72,661	\$275,104	\$154,909	\$0
32		% DISTRIBUTION	100.00%		0.00%	36.82%	17.60%	0.00%	0.04%	1.40%	0.54%	0.47%	6.19%	7.31%	4.28%	16.22%	9.13%	\$0
33		CUSTOMER OPERATIONS EXCL MARKETING	\$396,897		\$0	\$77,193	\$51,510	\$0	\$525	\$4,222	\$2,138	\$1,245	\$15,826	\$17,061	\$11,368	\$192,453	\$23,355	\$0
34		% DISTRIBUTION	100.00%		0.00%	19.45%	12.98%	0.00%	0.13%	1.06%	0.54%	0.31%	3.99%	4.30%	2.86%	48.49%	5.88%	\$0
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	12.40%	11.64%	0.00%	0.00%	1.05%	0.61%	0.22%	4.39%	4.49%	2.95%	55.91%	6.33%	\$0

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$5,131,963	A-9.LN 25	\$0	\$2,092,605	\$1,167,257	\$0	\$0	\$97,379	\$26,321	\$25,204	\$366,517	\$503,271	\$196,431	\$900	\$656,077
2		OTHER PLANT EXPENSE	(3154)	A-10.LN 7	\$0	(\$65)	(\$26)	\$0	\$0	(\$4)	(\$2)	(\$1)	(\$11)	(\$17)	(\$4)	\$0	(\$24)
3		NETWORK OPERATIONS EXPENSE	\$2,465,792	A-10.LN 8	\$0	\$1,129,436	\$468,768	\$0	\$0	\$36,093	\$14,498	\$11,481	\$181,368	\$222,148	\$115,916	\$0	\$286,085
4		ACCESS CHARGE EXPENSE	\$989,655	A-10.LN 9	\$0	\$989,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,696,218	A-11.LN 31	\$0	\$624,515	\$298,531	\$0	\$645	\$23,809	\$9,156	\$7,888	\$105,065	\$123,935	\$72,661	\$275,104	\$154,909
6		TOTAL BIG THREE EXPENSES	\$10,283,476		\$0	\$4,836,146	\$1,934,531	\$0	\$645	\$157,277	\$49,973	\$44,573	\$652,939	\$849,338	\$385,004	\$276,004	\$1,097,047
7		% DISTRIBUTION	100.00%		0.00%	47.03%	18.81%	0.00%	0.01%	1.53%	0.49%	0.43%	6.35%	8.26%	3.74%	2.68%	10.67%
CORPORATE OPERATING EXPENSE																	
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,703,286	LN 7	\$0	\$1,773,983	\$665,329	\$0	\$206	\$51,860	\$17,739	\$15,369	\$239,800	\$306,872	\$141,494	\$102,576	\$388,059
10		TOTAL CORPORATE OPERATIONS	\$3,703,286		\$0	\$1,773,983	\$665,329	\$0	\$206	\$51,860	\$17,739	\$15,369	\$239,800	\$306,872	\$141,494	\$102,576	\$388,059
11		% DISTRIBUTION	100.00%		0.00%	47.90%	17.97%	0.00%	0.01%	1.40%	0.48%	0.42%	6.48%	8.29%	3.82%	2.77%	10.48%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CAPITAL LEASE	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0
18		OTHER INCOME ADJUSTMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$2,712	A-3.LN 10	\$0	\$1,291	\$538	\$0	\$0	\$42	\$26	\$6	\$231	\$211	\$124	\$0	\$244
21		TOTAL	\$2,712		\$0	\$1,291	\$538	\$0	\$0	\$42	\$26	\$6	\$231	\$211	\$124	\$0	\$244
22		OPERATING TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$533,570	A-3.LN 10	\$0	\$236,570	\$112,525	\$0	\$0	\$9,383	\$3,194	\$2,864	\$37,772	\$46,516	\$25,516	\$22	\$59,209
26		TOTAL OPERATING TAXES	\$533,570		\$0	\$236,570	\$112,525	\$0	\$0	\$9,383	\$3,194	\$2,864	\$37,772	\$46,516	\$25,516	\$22	\$59,209

Merged Group C TYCOS

TYCOS INDEX TO SEPARATIONS FORMS

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Merged Group C TYCOS

S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$62,435,519	S-2,LN 35	\$0	\$12,912,203	\$0	\$10,185,220	\$8,173,823	\$1,482,842	\$2,907,603	\$18,696	\$0	\$0	\$26,755,132
2	RATE OF RETURN	11.00%		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
3	RETURN ON INVESTMENT	\$6,867,907	LN1*LN 2	\$0	\$1,420,342	\$0	\$1,120,374	\$899,120	\$163,113	\$319,836	\$2,057	\$0	\$0	\$2,943,065
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8,LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$6,867,907	LN3-LN4	\$0	\$1,420,342	\$0	\$1,120,374	\$899,120	\$163,113	\$319,836	\$2,057	\$0	\$0	\$2,943,065
6	FEDERAL OPERATING INCOME TAX	\$3,694,383	LN 28	\$0	\$764,075	\$0	\$602,544	\$483,740	\$87,580	\$172,086	\$1,104	\$0	\$0	\$1,583,252
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$3,694,383	LN 6-LN 7	\$0	\$764,075	\$0	\$602,544	\$483,740	\$87,580	\$172,086	\$1,104	\$0	\$0	\$1,583,252
9	STATE AND LOCAL INCOME TAX	\$1,058,369	LN 33	\$0	\$215,773	\$0	\$175,416	\$137,437	\$26,391	\$49,809	\$230	\$0	\$0	\$453,313
10	LESS: STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$1,058,369	LN 9-LN 10	\$0	\$215,773	\$0	\$175,416	\$137,437	\$26,391	\$49,809	\$230	\$0	\$0	\$453,313
13	OPERATING EXPENSE AND TAX	\$51,831,817	S-8,LN 20	\$0	\$13,337,315	\$0	\$6,316,302	\$7,314,803	\$1,780,728	\$1,567,735	\$31,380	\$0	\$0	\$21,483,554
14	OTHER ALLOWABLE EXPENSES	\$0	S-8,LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$63,452,476	5+8+11thru15	\$0	\$15,737,506	\$0	\$8,214,637	\$8,835,100	\$2,057,813	\$2,109,466	\$34,770	\$0	\$0	\$26,463,184
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$243,690	LN 16*LN 17	\$0	\$0	\$0	\$0	\$86,748	\$3,603	\$23,782	\$59	\$0	\$0	\$129,499
19	TOTAL REVENUE REQUIREMENT	\$63,696,166		\$0	\$15,737,506	\$0	\$8,214,637	\$8,921,847	\$2,061,416	\$2,133,248	\$34,829	\$0	\$0	\$26,592,683

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

OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$6,867,907	LN 3	\$0	\$1,420,342	\$0	\$1,120,374	\$899,120	\$163,113	\$319,836	\$2,057	\$0	\$0	\$2,943,065
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12,LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$6,911	S-12,LN 25+26	\$0	\$1,345	\$0	\$1,363	\$747	\$463	\$248	\$5	\$0	\$0	\$2,739
23	TOTAL INCOME ADJUSTMENTS	\$6,911	LN 21+22	\$0	\$1,345	\$0	\$1,363	\$747	\$463	\$248	\$5	\$0	\$0	\$2,739
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$6,860,996		\$0	\$1,418,997	\$0	\$1,119,011	\$898,373	\$162,649	\$319,589	\$2,051	\$0	\$0	\$2,940,326
26	FEDERAL INCOME TAX	\$3,694,383	LN 25*FIT	\$0	\$764,075	\$0	\$602,544	\$483,740	\$87,580	\$172,086	\$1,104	\$0	\$0	\$1,583,252
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$3,694,383	LN26-LN27	\$0	\$764,075	\$0	\$602,544	\$483,740	\$87,580	\$172,086	\$1,104	\$0	\$0	\$1,583,252
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$10,078,918	LN25-LN28-S-12,LN	\$0	\$2,095,232	\$0	\$1,615,071	\$1,340,174	\$226,243	\$486,369	\$3,151	\$0	\$0	\$4,312,677
31	STATE INCOME TAX	\$1,058,369	LN 30*SIT	\$0	\$215,773	\$0	\$175,416	\$137,437	\$26,391	\$49,809	\$230	\$0	\$0	\$453,313
32	STATE SURTAX EXEMPTION	\$0	/S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$1,058,369		\$0	\$215,773	\$0	\$175,416	\$137,437	\$26,391	\$49,809	\$230	\$0	\$0	\$453,313

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

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE	SPECIAL ACCESS				SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
						MESSAGE TOLL	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					INTRALATA
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$21,966,853	S-3LN 10	\$0	\$5,389,442	\$0	\$2,671,397	\$3,229,869	\$768,861	\$732,457	\$10,637	\$0	\$0	\$9,164,190	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$32,221,128	S-4LN 52	\$0	\$18,401,701	\$0	\$0	\$4,839,684	\$2,927,696	\$0	\$0	\$0	\$0	\$6,052,046	\$0
3	OPERATOR SYSTEMS EQUIPMENT		2220	\$0	S-4LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT		2230	\$92,238,170	S-4LN 78	\$0	\$13,489,039	\$0	\$29,063,399	\$9,291,019	\$2,437,704	\$6,426,921	\$52,057	\$0	\$0	\$31,478,030	\$0
5	INFORMATION ORIG/TERM EQUIPMENT		2310	\$0	S-5LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES		2410	\$212,197,448	S-5LN 42	\$0	\$48,408,711	\$0	\$11,756,407	\$32,863,092	\$8,657,820	\$3,692,175	\$96,623	\$0	\$0	\$106,722,619	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$2,826,218	S-3LN 36	\$0	\$668,510	\$0	\$342,840	\$396,234	\$115,258	\$90,866	\$1,201	\$0	\$0	\$1,211,309	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$361,449,816		\$0	\$86,357,403	\$0	\$43,834,043	\$50,619,898	\$14,907,339	\$10,942,419	\$160,519	\$0	\$0	\$154,628,194	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.89%	0.00%	12.13%	14.00%	4.12%	3.03%	0.04%	0.00%	0.00%	42.78%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$4,682,325	S-6LN 15	\$0	\$1,037,924	\$0	\$743,898	\$627,460	\$156,256	\$125,296	\$404	\$0	\$0	\$1,991,087	\$0
13	PLANT UNDER CONSTR - LONG TERM		2004	\$0	S-6LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT		2005	\$2,311,939	S-6LN 27	\$0	\$527,617	\$0	\$424,704	\$308,669	\$93,179	\$19,791	\$0	\$0	\$0	\$937,979	\$0
15	NONOPERATING PLANT		2006	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL		2007	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$368,444,080		\$0	\$87,922,944	\$0	\$45,002,645	\$51,556,027	\$15,156,774	\$11,087,506	\$160,923	\$0	\$0	\$157,557,260	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.86%	0.00%	12.21%	13.99%	4.11%	3.01%	0.04%	0.00%	0.00%	42.76%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$298,047,151	S-7LN 18	\$0	\$73,068,030	\$0	\$33,723,588	\$42,232,975	\$13,608,776	\$7,929,628	\$142,311	\$0	\$0	\$127,341,843	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT		3600	\$525,724	S-7LN 25	\$0	\$157,225	\$0	\$74,049	\$75,164	\$574	\$6,543	\$0	\$0	\$0	\$212,169	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$10,397,075	S-7LN 32	\$0	\$2,531,538	\$0	\$1,247,588	\$1,528,113	\$152,521	\$311,767	\$1,551	\$0	\$0	\$4,623,996	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$117,301	S-7LN 38	\$0	\$28,850	\$0	\$13,432	\$26,439	\$4,448	\$3,683	\$191	\$0	\$0	\$40,258	\$0
26	NET TELEPHONE PLANT			\$59,356,829		\$0	\$12,137,301	\$0	\$9,943,988	\$7,693,336	\$1,390,455	\$2,835,886	\$16,869	\$0	\$0	\$25,338,994	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.45%	0.00%	16.75%	12.96%	2.34%	4.78%	0.03%	0.00%	0.00%	42.69%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,539,332	S-6LN 31	\$0	\$350,896	\$0	\$80,554	\$248,246	\$32,071	\$34,580	\$524	\$0	\$0	\$792,461	\$0
29	INVESTMENT IN NONAFFILIATED CO'S		1402	\$0	S-6LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$1,539,358		\$0	\$424,006	\$0	\$160,679	\$232,240	\$60,316	\$37,138	\$1,303	\$0	\$0	\$623,677	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$62,435,519		\$0	\$12,912,203	\$0	\$10,185,220	\$8,173,823	\$1,482,842	\$2,907,603	\$18,696	\$0	\$0	\$26,755,132	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.68%	0.00%	16.31%	13.09%	2.37%	4.66%	0.03%	0.00%	0.00%	42.85%	0.00%

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OTHER TELECOMMUNICATIONS PLANT

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$22,391,750		\$0	\$5,727,605	\$0	\$2,330,498	\$3,500,017	\$768,753	\$642,333	\$16,446	\$0	\$0	\$9,406,098	\$0
3	% DISTRIBUTION			100.00%		0.00%	25.58%	0.00%	10.41%	15.63%	3.43%	2.87%	0.07%	0.00%	0.00%	42.01%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$336,656,745		\$0	\$80,299,451	\$0	\$40,819,806	\$46,993,795	\$14,023,220	\$10,119,096	\$148,681	\$0	\$0	\$144,252,695	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.85%	0.00%	12.13%	13.96%	4.17%	3.01%	0.04%	0.00%	0.00%	42.85%	0.00%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110		\$0 LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$21,358,878	LN 6+DIRECT	\$0	\$5,241,793	\$0	\$2,596,660	\$3,151,239	\$743,360	\$714,622	\$10,255	\$0	\$0	\$8,900,948	\$0
9	GENERAL PURPOSE COMPUTERS			\$607,975	LN 6+DIRECT	\$0	\$147,649	\$0	\$74,737	\$78,630	\$25,501	\$17,835	\$382	\$0	\$0	\$263,242	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$21,966,853		\$0	\$5,389,442	\$0	\$2,671,397	\$3,229,869	\$768,861	\$732,457	\$10,637	\$0	\$0	\$9,164,190	\$0
11	% DISTRIBUTION			100.00%		0.00%	24.53%	0.00%	12.16%	14.70%	3.50%	3.33%	0.05%	0.00%	0.00%	41.72%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$358,623,598		\$0	\$85,688,893	\$0	\$43,491,203	\$50,223,664	\$14,792,081	\$10,851,553	\$159,318	\$0	\$0	\$153,416,885	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.89%	0.00%	12.13%	14.00%	4.12%	3.03%	0.04%	0.00%	0.00%	42.78%	0.00%
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$358,623,598		\$0	\$85,688,893	\$0	\$43,491,203	\$50,223,664	\$14,792,081	\$10,851,553	\$159,318	\$0	\$0	\$153,416,885	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.89%	0.00%	12.13%	14.00%	4.12%	3.03%	0.04%	0.00%	0.00%	42.78%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$2,826,218	LN 33	\$0	\$668,510	\$0	\$342,840	\$396,234	\$115,258	\$90,866	\$1,201	\$0	\$0	\$1,211,309	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,826,218		\$0	\$668,510	\$0	\$342,840	\$396,234	\$115,258	\$90,866	\$1,201	\$0	\$0	\$1,211,309	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.65%	0.00%	12.13%	14.02%	4.08%	3.22%	0.04%	0.00%	0.00%	42.86%	0.00%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$136,664	LN 11+DIRECT	\$0	\$64,314	\$0	\$0	\$55,833	\$0	\$0	\$0	\$0	\$0	\$16,517	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$136,664		\$0	\$64,314	\$0	\$0	\$55,833	\$0	\$0	\$0	\$0	\$0	\$16,517	\$0
47	% DISTRIBUTION			\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$32,084,465	LN 13	\$0	\$18,337,387	\$0	\$0	\$4,783,852	\$2,927,696	\$0	\$0	\$0	\$0	\$6,035,529	\$0
49	EQUAL ACCESS		3.2	\$0	S-6.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$32,084,465		\$0	\$18,337,387	\$0	\$0	\$4,783,852	\$2,927,696	\$0	\$0	\$0	\$0	\$6,035,529	\$0
51	% DISTRIBUTION			100.00%		0.00%	57.15%	0.00%	0.00%	14.91%	9.12%	0.00%	0.00%	0.00%	0.00%	18.81%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$32,221,128		\$0	\$18,401,701	\$0	\$0	\$4,839,684	\$2,927,696	\$0	\$0	\$0	\$0	\$6,052,046	\$0
53	% DISTRIBUTION			100.00%		0.00%	57.11%	0.00%	0.00%	15.02%	9.09%	0.00%	0.00%	0.00%	0.00%	18.78%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$10,621,881	AL-1.LLN12	\$0	\$88,649	\$0	\$4,693,723	\$74,555	\$6,042	\$1,825,842	\$0	\$0	\$0	\$3,933,070	\$0
56	EXCH TRUNK - EAS		4.121	\$1,063,768	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063,768	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$13,046,578	DIRECT	\$0	\$0	\$0	\$13,046,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$41,458	LN 14+DIRECT	\$0	\$14,877	\$0	\$0	\$12,755	\$0	\$0	\$0	\$0	\$0	\$13,826	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$47,116,438	AL-1.LN 2	\$0	\$11,693,804	\$0	\$65,497	\$8,151,555	\$2,153,001	\$184,488	\$25,208	\$0	\$0	\$24,842,885	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,879,833	DIRECT	\$0	\$0	\$0	\$236,684	\$0	\$0	\$1,093,377	\$0	\$0	\$0	\$549,772	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$73,769,956		\$0	\$11,797,331	\$0	\$18,042,482	\$8,238,864	\$2,159,044	\$3,103,706	\$25,208	\$0	\$0	\$30,403,322	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.99%	0.00%	24.46%	11.17%	2.93%	4.21%	0.03%	0.00%	0.00%	41.21%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$588,939	DIRECT	\$0	\$0	\$0	\$588,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$13,607,073	AL-1.LN14	\$0	\$0	\$0	\$10,388,474	\$0	\$0	\$3,218,599	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$2,631,256	AL-1.LN6	\$0	\$1,310,904	\$0	\$43,504	\$633,796	\$256,922	\$104,616	\$26,849	\$0	\$0	\$254,663	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$16,238,328		\$0	\$1,310,904	\$0	\$10,431,978	\$633,796	\$256,922	\$3,323,215	\$26,849	\$0	\$0	\$254,663	\$0
71	% DISTRIBUTION			100.00%		0.00%	8.07%	0.00%	64.24%	3.90%	1.58%	20.47%	0.17%	0.00%	0.00%	1.57%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,640,947	LN 15+DIRECT	\$0	\$380,804	\$0	\$0	\$418,359	\$21,738	\$0	\$0	\$0	\$0	\$820,046	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,640,947		\$0	\$380,804	\$0	\$0	\$418,359	\$21,738	\$0	\$0	\$0	\$0	\$820,046	\$0
76	% DISTRIBUTION			100.00%		0.00%	23.21%	0.00%	0.00%	25.49%	1.32%	0.00%	0.00%	0.00%	0.00%	49.97%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$92,238,170		\$0	\$13,489,039	\$0	\$29,063,399	\$9,291,019	\$2,437,704	\$6,426,921	\$52,057	\$0	\$0	\$31,478,030	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.62%	0.00%	31.51%	10.07%	2.64%	6.97%	0.06%	0.00%	0.00%	34.13%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$124,459,298		\$0	\$31,890,740	\$0	\$29,063,399	\$14,130,703	\$5,365,401	\$6,426,921	\$52,057	\$0	\$0	\$37,530,076	\$0
81	% DISTRIBUTION			100.00%		0.00%	25.62%	0.00%	23.35%	11.35%	4.31%	5.16%	0.04%	0.00%	0.00%	30.15%	0.00%

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INFORMATION ORIG/TERM AND C&WF SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	16.74%	5.93%	0.00%	0.00%	0.00%	0.00%	52.33%	0.00%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.78%	0.00%	0.19%	16.60%	5.86%	0.44%	0.09%	0.00%	0.00%	52.03%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.68%	0.00%	55.43%	0.52%	0.05%	13.72%	0.00%	0.00%	0.00%	29.60%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	79.49%	0.00%	0.00%	20.51%	0.00%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	34.29%	0.00%	21.21%	18.17%	8.20%	3.66%	0.47%	0.00%	0.00%	14.01%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			100.00%	INPUT	0.00%	35.86%	0.00%	0.00%	30.37%	0.00%	0.00%	0.00%	0.00%	0.00%	33.78%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	22.48%	0.00%	0.00%	16.97%	2.77%	0.00%	0.00%	0.00%	0.00%	57.78%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGINATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$191,786,747	LN 3	\$0	\$47,597,495	\$0	\$251,517	\$32,429,813	\$8,454,837	\$782,950	\$83,401	\$0	\$0	\$102,186,733	\$0
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$191,786,747		\$0	\$47,597,495	\$0	\$251,517	\$32,429,813	\$8,454,837	\$782,950	\$83,401	\$0	\$0	\$102,186,733	\$0
22	EXCHANGE WIDEBAND - JOINT			\$7,032,886	LN 4	\$0	\$50,709	\$0	\$3,290,346	\$37,699	\$5,005	\$967,438	\$0	\$0	\$0	\$2,681,688	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,562,370	DIRECT	\$0	\$0	\$0	\$2,562,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$9,595,256		\$0	\$50,709	\$0	\$5,852,716	\$37,699	\$5,005	\$967,438	\$0	\$0	\$0	\$2,681,688	\$0
25a	EXCHANGE TRUNK - JOINT			\$1,601	LN 7	\$0	\$574	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0	\$559	\$0
25b	EXCHANGE TRUNK - DIRECT			\$978,808	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$978,808	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$980,409		\$0	\$574	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0	\$979,347	\$0
28	INTEREXCHANGE WIDEBAND			\$7,507,574	LN 5	\$0	\$0	\$0	\$5,586,388	\$0	\$0	\$1,921,186	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$7,507,574		\$0	\$0	\$0	\$5,586,388	\$0	\$0	\$1,921,186	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,336,795	LN 6	\$0	\$569,166	\$0	\$65,786	\$201,269	\$168,707	\$20,600	\$13,222	\$0	\$0	\$298,044	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$1,336,795		\$0	\$569,166	\$0	\$65,786	\$201,269	\$168,707	\$20,600	\$13,222	\$0	\$0	\$298,044	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$990,668	LN 8	\$0	\$190,767	\$0	\$0	\$193,822	\$29,270	\$0	\$0	\$0	\$0	\$576,808	\$0
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$990,668		\$0	\$190,767	\$0	\$0	\$193,822	\$29,270	\$0	\$0	\$0	\$0	\$576,808	\$0
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$212,197,448		\$0	\$48,408,711	\$0	\$11,756,407	\$32,863,092	\$8,657,820	\$3,692,175	\$96,623	\$0	\$0	\$106,722,619	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.81%	0.00%	5.54%	15.49%	4.08%	1.74%	0.05%	0.00%	0.00%	50.29%	0.00%

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ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3LN 11	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4LN 81	0.00%	26.87%	0.00%	21.33%	10.28%	5.36%	4.90%	0.08%	0.00%	0.00%	31.18%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5LN 43	0.00%	23.02%	0.00%	5.06%	15.19%	5.51%	1.75%	0.10%	0.00%	0.00%	49.36%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3LN 14	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-3LN 28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	TANGIBLE ASSETS	2680		0.00%	S-3LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		200.00%	S-6LN 27	0.00%	50.84%	0.00%	33.60%	27.40%	5.18%	2.00%	0.00%	0.00%	0.00%	80.99%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$17,073,319	LN 1+DIRECT	\$0	\$4,164,348	\$0	\$2,077,369	\$2,486,826	\$553,473	\$588,493	\$6,222	\$0	\$0	\$7,196,588	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$30,011,712	S-4LN53+DIR	\$0	\$17,078,372	\$0	\$0	\$4,487,335	\$2,764,947	\$0	\$0	\$0	\$0	\$5,681,058	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$67,601,574	S-4LN79+DIR	\$0	\$9,973,411	\$0	\$21,350,531	\$6,845,775	\$1,946,944	\$4,417,202	\$43,556	\$0	\$0	\$23,024,155	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$183,360,546	LN 4+DIRECT	\$0	\$41,851,898	\$0	\$10,295,689	\$28,413,040	\$8,343,413	\$2,923,932	\$92,533	\$0	\$0	\$91,440,042	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$298,047,151		\$0	\$73,068,030	\$0	\$33,723,588	\$42,232,975	\$13,608,776	\$7,929,628	\$142,311	\$0	\$0	\$127,341,843	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$525,724	LN 10+DIRECT	\$0	\$157,225	\$0	\$74,049	\$75,164	\$574	\$6,543	\$0	\$0	\$0	\$212,169	\$0
26	TOTAL ACCUM AMORTIZATION			\$525,724		\$0	\$157,225	\$0	\$74,049	\$75,164	\$574	\$6,543	\$0	\$0	\$0	\$212,169	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$531,016	LN 1+DIRECT	\$0	\$136,408	\$0	\$72,151	\$79,887	\$5,121	\$18,453	\$97	\$0	\$0	\$218,899	\$0
28	CENTRAL OFFICE EQUIP			\$2,727,664	LN 2+DIRECT	\$0	\$770,728	\$0	\$749,478	\$317,544	\$61,987	\$100,633	\$684	\$0	\$0	\$726,609	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$6,617,486	LN 4+DIRECT	\$0	\$1,500,401	\$0	\$356,746	\$1,057,674	\$78,568	\$169,554	\$705	\$0	\$0	\$3,453,838	\$0
31	UNDISTRIBUTED			\$520,910	LN 5+DIRECT	\$0	\$124,002	\$0	\$69,213	\$73,008	\$6,845	\$23,127	\$65	\$0	\$0	\$224,650	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$10,397,075		\$0	\$2,531,538	\$0	\$1,247,588	\$1,528,113	\$152,521	\$311,767	\$1,551	\$0	\$0	\$4,623,996	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$117,301	S-3LN 3	\$0	\$28,850	\$0	\$13,432	\$26,439	\$4,448	\$3,683	\$191	\$0	\$0	\$40,258	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$117,301		\$0	\$28,850	\$0	\$13,432	\$26,439	\$4,448	\$3,683	\$191	\$0	\$0	\$40,258	\$0

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PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3LN 11	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
2	CENTRAL OFFICE EQUIPMENT		VAR	100.00%	S-4LN 81	0.00%	26.87%	0.00%	21.33%	10.28%	5.36%	4.90%	0.08%	0.00%	0.00%	31.18%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT		2310	0.00%	S-5LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES		2410	100.00%	S-5LN 43	0.00%	23.02%	0.00%	5.06%	15.19%	5.51%	1.75%	0.10%	0.00%	0.00%	49.36%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$118,797	LN 1+DIRECT	\$0	\$29,260	\$0	\$14,196	\$17,759	\$4,111	\$5,011	\$86	\$0	\$0	\$48,374	\$0
8	GENERAL SUPPORT		6120	\$3,326,996	LN 1+DIRECT	\$0	\$801,918	\$0	\$404,711	\$484,622	\$123,030	\$106,626	\$1,118	\$0	\$0	\$1,404,971	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,445,793		\$0	\$831,178	\$0	\$418,907	\$502,382	\$127,142	\$111,636	\$1,204	\$0	\$0	\$1,453,345	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.12%	0.00%	12.16%	14.58%	3.69%	3.24%	0.03%	0.00%	0.00%	42.18%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,969,550	LN 2+DIRECT	\$0	\$536,385	\$0	\$469,598	\$202,997	\$52,732	\$133,889	\$815	\$0	\$0	\$573,134	\$0
12	OPERATOR SYSTEMS EXPENSE		6220	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE		6230	\$2,955,629	LN 2+DIRECT	\$0	\$754,332	\$0	\$697,268	\$324,789	\$117,392	\$144,312	\$1,637	\$0	\$0	\$915,901	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,925,179		\$0	\$1,290,717	\$0	\$1,166,866	\$527,786	\$170,124	\$278,201	\$2,451	\$0	\$0	\$1,489,034	\$0
16	% DISTRIBUTION			100.00%		0.00%	26.21%	0.00%	23.69%	10.72%	3.45%	5.65%	0.05%	0.00%	0.00%	30.23%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$5,122,270	LN 6	\$0	\$1,161,910	\$0	\$282,156	\$915,514	\$159,285	\$116,199	\$1,824	\$0	\$0	\$2,485,382	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$5,122,270		\$0	\$1,161,910	\$0	\$282,156	\$915,514	\$159,285	\$116,199	\$1,824	\$0	\$0	\$2,485,382	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.68%	0.00%	5.51%	17.87%	3.11%	2.27%	0.04%	0.00%	0.00%	48.52%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$13,493,242		\$0	\$3,283,805	\$0	\$1,867,929	\$1,945,682	\$456,551	\$506,036	\$5,479	\$0	\$0	\$5,427,761	\$0
28	% DISTRIBUTION			100.00%		0.00%	24.34%	0.00%	13.84%	14.42%	3.38%	3.75%	0.04%	0.00%	0.00%	40.23%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$10,047,449		\$0	\$2,452,627	\$0	\$1,449,022	\$1,443,300	\$329,409	\$394,399	\$4,275	\$0	\$0	\$3,974,416	\$0
30	% DISTRIBUTION			100.00%		0.00%	24.41%	0.00%	14.42%	14.36%	3.28%	3.93%	0.04%	0.00%	0.00%	39.56%	0.00%

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-7,LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		200.00%	S-7,LN 10	0.00%	50.84%	0.00%	33.60%	27.40%	5.18%	2.00%	0.00%	0.00%	0.00%	80.99%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		(401)	LN 1+DIRECT	0	(98)	0	(59)	(48)	(38)	(3)	(1)	0	0	(154)	0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			(401)		0	(98)	0	(59)	(48)	(38)	(3)	(1)	0	0	(154)	0
12	% DISTRIBUTION			100.00%		0.00%	24.53%	0.00%	14.77%	11.88%	9.56%	0.63%	0.19%	0.00%	0.00%	38.44%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$6,722,519	LN 7+DIRECT	\$0	\$1,605,397	\$0	\$820,715	\$950,702	\$245,449	\$220,826	\$2,428	\$0	\$0	\$2,877,002	\$0
14	ACCESS / USF EXPENSE	6540		\$975,891	DIRECT	\$0	\$989,655	\$0	\$0	(13,764)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$830,274	S-3,LN 11	\$0	\$201,548	\$0	\$98,745	\$127,408	\$34,119	\$27,734	\$536	\$0	\$0	\$340,183	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$561,821	S-4,LN 53	\$0	\$361,905	\$0	\$0	\$71,074	\$34,441	\$0	\$0	\$0	\$0	\$94,400	\$0
17	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4,LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION			\$5,853,912	S-4,LN 79	\$0	\$848,627	\$0	\$1,915,435	\$576,502	\$147,757	\$374,145	\$3,038	\$0	\$0	\$1,988,408	\$0
19	UNDISTRIBUTED COE			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$6,056,292	S-5,LN 43	\$0	\$1,381,764	\$0	\$348,550	\$879,077	\$198,043	\$93,386	\$1,903	\$0	\$0	\$3,153,569	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$13,302,299		\$0	\$2,793,845	\$0	\$2,362,731	\$1,654,061	\$414,360	\$495,264	\$5,478	\$0	\$0	\$5,576,561	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$13,302,299		\$0	\$2,793,845	\$0	\$2,362,731	\$1,654,061	\$414,360	\$495,264	\$5,478	\$0	\$0	\$5,576,561	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.00%	0.00%	17.76%	12.43%	3.11%	3.72%	0.04%	0.00%	0.00%	41.92%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$1,043,187	LN 5+DIRECT	\$0	\$246,881	\$0	\$125,503	\$146,727	\$42,940	\$32,463	\$418	\$0	\$0	\$448,255	\$0
30	OTHER - TPPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$1,043,187		\$0	\$246,881	\$0	\$125,503	\$146,727	\$42,940	\$32,463	\$418	\$0	\$0	\$448,255	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.67%	0.00%	12.03%	14.07%	4.12%	3.11%	0.04%	0.00%	0.00%	42.97%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$164,371	S-3,LN 11+DIR	\$0	\$47,233	\$0	\$22,138	\$22,201	\$0	\$3,833	\$0	\$0	\$0	\$68,966	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$259,601	S-4,LN 81+DIR	\$0	\$70,938	\$0	\$80,407	\$25,710	\$7,282	\$5,928	\$0	\$0	\$0	\$69,337	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$587,646	S-5,LN 43+DIR	\$0	\$131,090	\$0	\$31,783	\$169,636	\$4,177	\$21,699	\$61	\$0	\$0	\$229,201	\$0
36	UNDISTRIBUTED	5240/7100/7500		\$0	S-2,LN 10+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES			\$1,011,618		\$0	\$249,260	\$0	\$134,328	\$217,548	\$11,458	\$31,459	\$61	\$0	\$0	\$367,504	\$0

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL.DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	21.81%	0.00%	0.00%	12.78%	3.34%	0.00%	0.00%	0.00%	0.00%	62.07%	0.00%
4	END USER BILLED REVENUE INCL.CCL			100.00%	INPUT	0.00%	33.00%	0.00%	0.00%	14.00%	4.13%	0.00%	0.00%	0.00%	0.00%	48.87%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	44.28%	0.00%	4.20%	31.23%	16.55%	2.85%	0.90%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.92%	0.00%	0.29%	18.54%	0.03%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	46.35%	0.00%	3.65%	32.88%	14.56%	1.90%	0.67%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$3,702,567	INPUT	\$0	\$1,103,095	\$0	\$48,914	\$675,997	\$122,763	\$21,554	\$8,064	\$0	\$0	\$1,722,180	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL.DA		6621	\$7,135	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$6,977	\$0	\$0	\$0	\$0	\$0	\$158	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$20,660	DIRECT	\$0	\$180	\$0	\$0	\$11,451	\$6,266	\$0	\$0	\$0	\$0	\$2,763	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$1,653	LN 3	\$0	\$357	\$0	\$0	\$162	\$70	\$0	\$0	\$0	\$0	\$1,065	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$1,653		\$0	\$357	\$0	\$0	\$162	\$70	\$0	\$0	\$0	\$0	\$1,065	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$50,870	DIRECT	\$0	\$50,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$342,749	LN 7	\$0	\$20,264	\$0	\$1,008	\$63,585	\$104	\$864	\$0	\$0	\$0	\$256,924	\$0
26	- END USER PAYMENT & COLLECTION			\$137,782	LN 4	\$0	\$44,748	\$0	\$0	\$20,554	\$4,978	\$0	\$0	\$0	\$0	\$67,503	\$0
27	- END USER BILLING INQUIRY			\$186,987	LN 8	\$0	\$11,912	\$0	\$338	\$6,350	\$0	\$248	\$0	\$0	\$0	\$168,140	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$718,388		\$0	\$127,794	\$0	\$1,346	\$90,489	\$5,082	\$1,112	\$0	\$0	\$0	\$492,566	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$62,076	AL-1,LN16	\$0	\$5,703	\$0	\$0	\$24,275	\$2,356	\$0	\$0	\$0	\$0	\$29,741	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$445,244	AL-1,LN18,LN19	\$0	\$132,792	\$0	\$0	\$140,070	\$16,156	\$0	\$0	\$0	\$0	\$156,226	\$0
38	- END USER COMMON LINE			\$23,434	DIRECT	\$0	\$23,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$227,504	LN 11	\$0	\$105,405	\$0	\$8,347	\$78,981	\$29,752	\$3,652	\$1,367	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$758,258		\$0	\$267,335	\$0	\$8,347	\$243,327	\$48,264	\$3,652	\$1,367	\$0	\$0	\$185,967	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,476,646	LN 32+LN 40	\$0	\$395,129	\$0	\$9,692	\$333,816	\$53,346	\$4,764	\$1,367	\$0	\$0	\$678,533	\$0
42	% DISTRIBUTION			\$9		\$0	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$4	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	\$413,120	LN 42+DIRECT	\$0	\$170,821	\$0	\$2,154	\$77,612	\$11,450	\$790	\$312	\$0	\$0	\$149,979	\$0
44	TOTAL SERVICES EXPENSE			\$1,919,215		\$0	\$566,487	\$0	\$11,847	\$430,017	\$71,132	\$5,554	\$1,679	\$0	\$0	\$832,500	\$0
45	% DISTRIBUTION			100.00%		0.00%	29.52%	0.00%	0.62%	22.41%	3.71%	0.29%	0.09%	0.00%	0.00%	43.38%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$5,621,782	LN 12+LN 44	\$0	\$1,669,581	\$0	\$60,761	\$1,106,015	\$193,895	\$27,108	\$9,743	\$0	\$0	\$2,554,680	\$0
47	% DISTRIBUTION			100.00%		0.00%	29.70%	0.00%	1.08%	19.67%	3.45%	0.48%	0.17%	0.00%	0.00%	45.44%	0.00%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3,1LN 4	0.00%	26.14%	0.00%	9.65%	14.29%	5.11%	2.44%	0.12%	0.00%	0.00%	42.25%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,1LN 10	0.00%	24.66%	0.00%	11.22%	13.20%	5.40%	2.90%	0.10%	0.00%	0.00%	42.52%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6,1LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3,1LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6,1LN 36	0.00%	70.77%	0.00%	0.00%	3.56%	14.57%	0.00%	0.00%	0.00%	0.00%	11.11%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,1LN33 - LN32	0.00%	21.13%	0.00%	16.08%	12.60%	4.97%	3.70%	0.10%	0.00%	0.00%	41.42%	0.00%
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$61,238	DIRECT	\$0	\$61,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$10,249,781	LN 1	\$0	\$2,579,264	\$0	\$1,049,466	\$1,556,117	\$400,124	\$267,729	\$7,211	\$0	\$0	\$4,389,870	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$10,311,020		\$0	\$2,640,502	\$0	\$1,049,466	\$1,556,117	\$400,124	\$267,729	\$7,211	\$0	\$0	\$4,389,870	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.61%	0.00%	10.18%	15.09%	3.88%	2.60%	0.07%	0.00%	0.00%	42.57%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$58,530,395	RECORDS	\$0	\$14,711,017	\$0	\$7,419,002	\$8,188,377	\$1,937,206	\$1,883,486	\$33,293	\$0	\$0	\$24,358,014	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$52,052,238	VARIOUS	\$0	\$13,337,315	\$0	\$6,316,302	\$7,393,650	\$1,784,127	\$1,588,578	\$31,435	\$0	\$0	\$21,600,830	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$6,911	LN 6+DIRECT	\$0	\$1,345	\$0	\$1,363	\$747	\$463	\$248	\$5	\$0	\$0	\$2,739	\$0
27	NET TAXABLE INCOME			\$6,471,246		\$0	\$1,372,356	\$0	\$1,101,336	\$793,980	\$152,616	\$294,660	\$1,852	\$0	\$0	\$2,754,445	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.21%	0.00%	17.02%	12.27%	2.36%	4.55%	0.03%	0.00%	0.00%	42.56%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		(1,761,129)	LN 28	\$0	(355,443)	0	(174,340)	(172,152)	92,905	(225,141)	2,330	0	0	(929,288)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$611,313	LN 28	\$0	127,035	0	121,783	91,302	19,987	36,002	407	0	0	214,796	\$0
33	OPERATING TAXES - OTHER	7240		\$1,373,896	LN 2+DIRECT	\$0	357,007	0	163,585	186,860	38,905	49,771	685	0	0	577,083	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$2,012,921	LN 28	\$0	422,285	0	265,529	234,558	(6,769)	207,245	(376)	0	0	890,448	\$0
35	TOTAL OPERATING TAXES			\$2,237,000		\$0	\$550,885	\$0	\$376,557	\$340,568	\$145,027	\$67,878	\$3,046	\$0	\$0	\$753,040	\$0

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	52,030	SPF	-	12,916	-	60	9,212	2,077	211	18	-	-	27,537	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.82%	0.00%	0.11%	17.71%	3.99%	0.41%	0.03%	0.00%	0.00%	52,936	0.00%
3	ALLOCATED LOOPS - CWF	52,030	SPF	-	12,916	-	60	9,212	2,077	211	18	-	-	27,537	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.82%	0.00%	0.11%	17.71%	3.99%	0.41%	0.03%	0.00%	0.00%	52,936	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	5,149	TOLL MOU	-	2,323	-	45	1,379	410	135	18	-	-	839	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	45.12%	0.00%	0.87%	26.78%	7.97%	2.62%	0.35%	0.00%	0.00%	16,299	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	106,988	CMM	-	30,036	-	38,110	18,172	6,857	2,624	353	-	-	10,837	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	28.07%	0.00%	35.62%	16.98%	6.41%	2.45%	0.33%	0.00%	0.00%	10,136	0.00%
9	ALLOCATED WIDEBAND LOOPS	2,242	WB CKTS	-	25	-	1,200	19	2	208	-	-	-	789	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	1.09%	0.00%	53.51%	0.83%	0.08%	9.28%	0.00%	0.00%	0.00%	35,206	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,089	WB CKTS	-	25	-	1,454	19	2	405	-	-	-	1,185	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.79%	0.00%	47.08%	0.60%	0.06%	13.11%	0.00%	0.00%	0.00%	38,356	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,859	WB CKTS Less Lx	-	-	-	1,454	-	-	405	-	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	78.21%	0.00%	0.00%	21.79%	0.00%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	9,450,407	DIRECT	-	1,937,744	-	-	5,979,008	90,861	-	-	-	-	1,442,794	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	20.50%	0.00%	0.00%	63.27%	0.96%	0.00%	0.00%	0.00%	0.00%	15,276	0.00%
17	ALLOCATED USERS	175,730		-	11,117	-	-	50,576	4,123	-	-	-	-	109,914	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	6.33%	0.00%	0.00%	28.78%	2.35%	0.00%	0.00%	0.00%	0.00%	62,556	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	6.33%	0.00%	0.00%	28.78%	2.35%	0.00%	0.00%	0.00%	0.00%	62,556	0.00%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$13,493,242	S-9, LN 27	\$0	\$3,283,805	\$0	\$1,867,929	\$1,945,682	\$456,551	\$506,036	\$5,479	\$0	\$0	\$5,427,761
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$7,698,009	VARIOUS	\$0	\$2,594,954	\$0	\$820,656	\$936,890	\$245,411	\$220,824	\$2,427	\$0	\$0	\$2,876,848
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,702,567	S-11, LN 12	\$0	\$1,103,095	\$0	\$48,914	\$675,997	\$122,763	\$21,554	\$8,064	\$0	\$0	\$1,722,180
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,919,215	S-11, LN 44	\$0	\$566,487	\$0	\$11,847	\$430,017	\$71,132	\$5,554	\$1,679	\$0	\$0	\$832,500
5	CORPORATE OPERATIONS EXPENSE	\$10,311,020	S-12, LN 13	\$0	\$2,640,502	\$0	\$1,049,466	\$1,556,117	\$400,124	\$267,729	\$7,211	\$0	\$0	\$4,389,870
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	(\$1,761,129)	S-12, LN 29 + 31	\$0	(\$355,443)	\$0	(\$174,340)	(\$172,152)	\$92,905	(\$225,141)	\$2,330	\$0	\$0	(\$929,288)
10	STATE INCOME TAX (ACTUAL)	\$611,313	S-12, LN 32	\$0	\$127,035	\$0	\$121,783	\$91,302	\$19,987	\$36,002	\$407	\$0	\$0	\$214,796
11	OTHER OPERATING TAX	\$1,373,896	S-12, LN 33	\$0	\$357,007	\$0	\$163,585	\$186,860	\$38,905	\$49,771	\$685	\$0	\$0	\$577,083
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$109,471	RECORDS	\$0	\$0	\$0	\$0	\$450	\$19,897	\$21,352	\$3,414	\$0	\$0	\$64,359
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$0)	S-12, LN 18- LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$37,457,604		\$0	\$10,317,442	\$0	\$3,909,840	\$5,651,164	\$1,467,674	\$903,680	\$31,696	\$0	\$0	\$15,176,109
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,539,358		\$0	\$424,006	\$0	\$160,679	\$232,240	\$60,316	\$37,138	\$1,303	\$0	\$0	\$623,677
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$1,539,358		\$0	\$424,006	\$0	\$160,679	\$232,240	\$60,316	\$37,138	\$1,303	\$0	\$0	\$623,677

Merged Group C TYCOS

TYCOS INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

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Merged Group C TYCOS

PART 69 WBI - INTERSTATE/INTERLATA

INPUT FOR NECA EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT,M&S & WORKING CAPITAL	\$23,097,423	\$10,589,641	\$2,221,791	\$6,072,547	\$1,405	\$4,212,042
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$2,709	\$1,326	\$569	\$559	\$0	\$257
5	STATE INCOME TAX	\$391,190	\$178,092	\$35,971	\$106,982	\$26	\$70,118
6	OPERATING EXPENSES & OTHER TAXES	\$19,653,618	\$9,321,104	\$3,361,261	\$3,972,204	\$385,332	\$2,613,718
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUM1 REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY	
1		GENERAL SUPPORT FACILITIES	\$8,060,839	\$0	\$3,800,607	\$1,585,016	\$1,612,311	\$5,667	\$0 \$1,057,239	
2		CENTRAL OFFICE SWITCHING	\$18,401,701	\$0	\$0	\$18,401,701	\$0	\$0	\$0 \$0	
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
4		CENTRAL OFFICE TRANSMISSION	\$42,552,438	\$0	\$11,693,804	\$1,795,234	\$16,016,821	\$0	\$0 \$13,046,578	
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
6		CABLE AND WIRE FACILITIES	\$60,165,118	\$0	\$47,597,495	\$811,216	\$9,194,037	\$0	\$0 \$2,562,370	
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
8		INTANGIBLE ASSETS	\$1,011,349	\$0	\$497,968	\$170,512	\$211,023	\$45	\$0 \$131,802	
9		TOTAL PLANT IN SERVICE	\$130,191,446	\$0	\$63,589,875	\$22,763,679	\$27,034,192	\$5,711	\$0 \$16,797,988	
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,781,822	\$0	\$800,297	\$237,584	\$447,768	\$74	\$0 \$296,100	
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
13		TELEPHONE PLANT ADJUSTMENT	\$952,321	\$0	\$374,850	\$152,747	\$262,935	\$36	\$0 \$161,753	
14		TOTAL PROPERTY, PLANT & EQUIP.	\$132,925,589	\$0	\$64,765,021	\$23,154,010	\$27,744,896	\$5,820	\$0 \$17,255,841	
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$106,791,618	\$0	\$52,663,703	\$20,401,415	\$21,030,407	\$4,333	\$0 \$12,691,760	
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$231,274	\$0	\$83,425	\$73,794	\$50,709	\$8	\$0 \$23,338	
20		OPERATING DEFERRED INCOME TAX	\$3,779,126	\$0	\$1,895,217	\$636,246	\$793,805	\$118	\$0 \$453,740	
21		OTHER DEFERRED CREDITS - NET	\$42,282	\$0	\$17,962	\$9,148	\$7,522	\$2	\$0 \$7,648	
22		NET TELEPHONE PLANT	\$22,081,289	\$0	\$10,104,715	\$2,033,407	\$5,862,453	\$1,360	\$0 \$4,079,355	
23		MATERIALS AND SUPPLIES	\$431,450	\$0	\$199,500	\$81,772	\$91,298	\$19	\$0 \$58,861	
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
27		CASH WORKING CAPITAL	\$584,684	\$0	\$285,426	\$106,611	\$118,797	\$25	\$0 \$73,826	
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$23,097,423	\$0	\$10,589,640	\$2,221,790	\$6,072,547	\$1,404	\$0 \$4,212,042	
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,540,717	\$0	\$1,164,860	\$244,397	\$667,980	\$154	\$0 \$463,325	
30		PLANT SPECIFIC EXPENSE	\$5,151,734	\$0	\$2,148,850	\$1,327,066	\$996,904	\$899	\$0 \$678,015	
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,415,609	\$0	\$2,168,264	\$426,690	\$506,029	\$0	\$0 \$314,627	
32		DEPRECIATION & AMORTIZATION	\$5,528,959	\$0	\$2,426,642	\$613,922	\$1,474,844	\$239	\$0 \$1,013,312	
33		MARKETING EXPENSE	\$1,152,009	\$0	\$567,560	\$202,905	\$238,366	\$52	\$0 \$143,126	
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$578,333	\$0	\$116,565	\$71,197	\$69,720	\$280,240	\$0 \$40,611	
35		CORPORATE OPERATIONS EXPENSES	\$3,689,968	\$0	\$1,821,089	\$691,642	\$661,524	\$103,906	\$0 \$411,807	
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
37		OTHER OPERATING TAXES	\$520,591	\$0	\$247,872	\$101,343	\$104,778	\$23	\$0 \$66,575	
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	
39		UNCOLLECTIBLES/RENT REVENUES	(\$383,588)	\$0	(\$175,738)	(\$73,504)	(\$79,962)	(\$28)	\$0 (\$54,356)	
40		NON OPERATING EXPENSE	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0 \$0	
41		SUBTOTAL OPERATING EXPENSE	\$19,653,617	\$0	\$9,321,104	\$3,361,261	\$3,972,203	\$385,331	\$0 \$2,613,717	
42		STATE INCOME TAX - NET OF ITC	\$391,189	\$0	\$178,092	\$35,972	\$106,983	\$26	\$0 \$70,117	
43		SUBTOTAL OPER EXPENSE & TAX	\$20,044,806	\$0	\$9,499,196	\$3,397,233	\$4,079,186	\$385,357	\$0 \$2,683,834	
44		FEDERAL INCOME TAX - NET OF ITC	\$1,366,620	\$0	\$626,519	\$131,292	\$359,381	\$83	\$0 \$249,344	
45		TOTAL REVENUE REQUIREMENT	\$23,952,143	\$0	\$11,290,575	\$3,772,922	\$5,106,547	\$385,595	\$0 \$3,396,503	
46		% DISTRIBUTION	100.00%	0.00%	49.30%	16.71%	18.93%	1.75%	0.00%	13.31%
47		FROZEN MAG SHIFT	\$0	\$0	\$941,936	(\$1,258,470)	\$176,192	\$0	\$0 \$140,342	
48		POST MAG REVENUE REQUIREMENT	\$23,952,143	\$0	\$12,232,511	\$2,514,452	\$5,282,739	\$385,595	\$0 \$3,536,845	

A-1.1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS			B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			FACILITY
1		NET INVESTMENT FOR SETTLEMENTS	\$23,097,423	(NOTE A)	\$0	\$10,589,640	\$1,645,206	\$0	\$0	\$394,694	\$68,427	\$113,464	\$2,010,469	\$3,293,358	\$768,720	\$1,404	\$4,212,042
2		RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$2,540,717	LN 1*LN 2	\$0	\$1,164,860	\$180,973	\$0	\$0	\$43,416	\$7,527	\$12,481	\$221,152	\$362,269	\$84,559	\$154	\$463,325
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8.LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,540,717	LN 3-LN 4	\$0	\$1,164,860	\$180,973	\$0	\$0	\$43,416	\$7,527	\$12,481	\$221,152	\$362,269	\$84,559	\$154	\$463,325
6		FEDERAL INCOME TAX	\$1,366,620	LN 30	\$0	\$626,519	\$97,178	\$0	\$0	\$23,357	\$4,039	\$6,718	\$118,961	\$194,954	\$45,466	\$83	\$249,344
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12.LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$1,366,620	LN 6-LN 7	\$0	\$626,519	\$97,178	\$0	\$0	\$23,357	\$4,039	\$6,718	\$118,961	\$194,954	\$45,466	\$83	\$249,344
9		STATE AND LOCAL INCOME TAX	\$391,189	LN 36	\$0	\$178,092	\$26,822	\$0	\$0	\$6,309	\$1,038	\$1,803	\$36,538	\$58,010	\$12,435	\$26	\$70,117
10		STATE ITC AMORTIZATION	\$0	A-12.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$391,189	LN 9-LN 10	\$0	\$178,092	\$26,822	\$0	\$0	\$6,309	\$1,038	\$1,803	\$36,538	\$58,010	\$12,435	\$26	\$70,117
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$19,653,617	A-8.LN 20	\$0	\$9,321,104	\$2,929,244	\$0	\$868	\$277,523	\$79,966	\$73,660	\$1,306,145	\$1,937,494	\$728,564	\$385,331	\$2,613,717
14		NONOPERATING EXP	\$0	A-8.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$23,952,143		\$0	\$11,290,575	\$3,234,216	\$0	\$868	\$350,605	\$92,571	\$94,663	\$1,682,796	\$2,552,727	\$871,024	\$385,595	\$3,396,503
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$23,952,143	LN16+LN18	\$0	\$11,290,575	\$3,234,216	\$0	\$868	\$350,605	\$92,571	\$94,663	\$1,682,796	\$2,552,727	\$871,024	\$385,595	\$3,396,503
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$2,540,717	LN 3	\$0	\$1,164,860	\$180,973	\$0	\$0	\$43,416	\$7,527	\$12,481	\$221,152	\$362,269	\$84,559	\$154	\$463,325
21		INTEREST AND RELATED ITEMS	(\$0)	A-12.14+16-15	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
22		OTHER INCOME ADJUSTMENTS	\$2,709	A-12.LN 21	\$0	\$1,326	\$499	\$0	\$0	\$39	\$25	\$5	\$223	\$212	\$123	\$0	\$256
23		TOTAL INCOME ADJUSTMENTS	\$2,709	LN21+LN22	\$0	\$1,326	\$499	\$0	\$0	\$39	\$25	\$5	\$223	\$212	\$123	\$0	\$256
24		RETURN LESS INCOME ADJ	\$2,538,008	LN20-LN23	\$0	\$1,163,535	\$180,474	\$0	\$0	\$43,377	\$7,502	\$12,476	\$220,928	\$362,058	\$84,436	\$154	\$463,068
25		FEDERAL ITC AMORTIZATION	\$0	A-12.LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,538,008		\$0	\$1,163,535	\$180,474	\$0	\$0	\$43,377	\$7,502	\$12,476	\$220,928	\$362,058	\$84,436	\$154	\$463,068
27		FEDERAL TAXABLE INCOME	\$2,538,008		\$0	\$1,163,535	\$180,474	\$0	\$0	\$43,377	\$7,502	\$12,476	\$220,928	\$362,058	\$84,436	\$154	\$463,068
28		FEDERAL INCOME TAX	\$1,366,620	LN 27*PTR	\$0	\$626,519	\$97,178	\$0	\$0	\$23,357	\$4,039	\$6,718	\$118,961	\$194,954	\$45,466	\$83	\$249,344
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$1,366,620	LN28-LN29	\$0	\$626,519	\$97,178	\$0	\$0	\$23,357	\$4,039	\$6,718	\$118,961	\$194,954	\$45,466	\$83	\$249,344
31		STATE ITC AMORTIZATION	\$0	A-12.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$3,904,628		\$0	\$1,790,053	\$277,652	\$0	\$0	\$66,734	\$11,541	\$19,195	\$339,890	\$557,012	\$129,902	\$237	\$712,413
33		STATE TAXABLE INCOME	\$3,904,628		\$0	\$1,790,053	\$277,652	\$0	\$0	\$66,734	\$11,541	\$19,195	\$339,890	\$557,012	\$129,902	\$237	\$712,413
34	9.80%	STATE INCOME TAX	\$391,189	LN 33*STR	\$0	\$178,092	\$26,822	\$0	\$0	\$6,309	\$1,038	\$1,803	\$36,538	\$58,010	\$12,435	\$26	\$70,117
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$391,189	LN34-LN35	\$0	\$178,092	\$26,822	\$0	\$0	\$6,309	\$1,038	\$1,803	\$36,538	\$58,010	\$12,435	\$26	\$70,117
37		FEDERAL TAX AT MAXIMUM RATE	\$1,307,459		\$0	\$599,397	\$92,971	\$0	\$0	\$22,346	\$3,864	\$6,427	\$113,812	\$186,515	\$43,497	\$80	\$238,550
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$114,842)		\$0	(\$52,649)	(\$8,166)	\$0	\$0	(\$1,963)	(\$339)	(\$565)	(\$9,997)	(\$16,383)	(\$3,821)	(\$7)	(\$20,953)

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY		
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$8,060,839	A-3.LN 4	\$0	\$3,800,607	\$1,400,190	\$0	\$0	\$111,620	\$47,209	\$25,997	\$545,130	\$733,202	\$333,979	\$5,667	\$1,057,239
2	2210	CENTRAL OFFICE SWITCHING	\$18,401,701	A-4.LN 21+25	\$0	\$0	\$18,337,387	\$0	\$0	\$64,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$42,552,438	A-4.LN 41	\$0	\$11,693,804	\$0	\$0	\$0	\$1,470,471	\$0	\$324,764	\$4,995,904	\$11,020,917	\$0	\$0	\$13,046,578
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$60,165,118	A-5.LN 21	\$0	\$47,597,495	\$0	\$0	\$0	\$0	\$703,825	\$107,391	\$3,541,863	\$0	\$5,652,174	\$0	\$2,562,370
7	2680	TANGIBLE ASSETS	\$0	A-3.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$1,011,349	A-3.LN 15	\$0	\$497,968	\$148,318	\$0	\$0	\$12,636	\$5,820	\$3,737	\$70,818	\$91,966	\$48,239	\$45	\$131,802
9		TOTAL PLANT IN SERVICE	\$130,191,446		\$0	\$63,589,875	\$19,885,895	\$0	\$0	\$1,659,041	\$756,855	\$461,889	\$9,153,715	\$11,846,085	\$6,034,392	\$5,711	\$16,797,988
9		% DISTRIBUTION	100.00%		0.00%	48.86%	15.25%	0.00%	0.00%	1.27%	0.58%	0.35%	7.03%	9.10%	4.64%	0.00%	12.91%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,781,822	A-6.LN 13	\$0	\$800,297	\$203,895	\$0	\$0	\$18,882	\$5,431	\$9,376	\$139,094	\$240,149	\$68,525	\$74	\$296,100
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6.LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$952,321	A-6.LN 27	\$0	\$374,850	\$135,033	\$0	\$0	\$9,488	\$2,490	\$5,736	\$78,551	\$149,827	\$34,558	\$36	\$161,753
15		TOTAL PROPERTY, PLANT & EQUIP.	\$132,925,589		\$0	\$64,765,021	\$20,224,822	\$0	\$0	\$1,687,411	\$764,776	\$477,001	\$9,371,360	\$12,236,061	\$6,137,475	\$5,820	\$17,255,841
16		% DISTRIBUTION	100.00%		0.00%	48.74%	15.19%	0.00%	0.00%	1.27%	0.58%	0.36%	7.05%	9.21%	4.62%	0.00%	12.99%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$106,791,618	A-7.LN 9	\$0	\$52,663,703	\$18,089,803	\$0	\$0	\$1,266,391	\$687,345	\$357,876	\$7,155,718	\$8,664,652	\$5,210,038	\$4,333	\$12,691,760
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$231,274	A-7.LN 19	\$0	\$83,425	\$70,171	\$0	\$0	\$2,354	\$482	\$788	\$15,608	\$26,101	\$9,000	\$8	\$23,338
22	4340	OPERATING DEFERRED INCOME TAX	\$3,779,126	A-7.LN 28	\$0	\$1,895,217	\$578,343	\$0	\$0	\$36,097	\$13,336	\$8,470	\$256,519	\$343,345	\$193,941	\$118	\$453,740
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$42,282	A-7.LNS 30-36	\$0	\$17,962	\$7,569	\$0	\$0	\$1,024	\$433	\$122	\$2,589	\$3,725	\$1,208	\$2	\$7,648
24		NET TELEPHONE PLANT	\$22,081,289		\$0	\$10,104,715	\$1,478,938	\$0	\$0	\$381,545	\$63,180	\$109,744	\$1,940,927	\$3,198,237	\$723,289	\$1,360	\$4,079,355
25		% DISTRIBUTION	100.00%		0.00%	45.75%	6.67%	0.00%	0.00%	1.72%	0.29%	0.49%	8.79%	14.51%	3.26%	0.01%	18.51%
26	1220	MATERIALS AND SUPPLIES	\$431,450	A-3.LN 16	\$0	\$199,500	\$72,643	\$0	\$0	\$5,647	\$1,681	\$1,801	\$28,880	\$44,108	\$18,310	\$19	\$58,861
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3.LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$584,684	A-3.LN 10	\$0	\$285,426	\$93,625	\$0	\$0	\$7,501	\$3,566	\$1,919	\$40,662	\$51,013	\$27,122	\$25	\$73,826
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$23,097,423		\$0	\$10,589,640	\$1,645,206	\$0	\$0	\$394,694	\$68,427	\$113,464	\$2,010,469	\$3,293,358	\$768,720	\$1,404	\$4,212,042
32		% DISTRIBUTION	100.00%		0.00%	45.85%	7.12%	0.00%	0.00%	1.71%	0.30%	0.49%	8.70%	14.26%	3.33%	0.01%	18.24%

A-3.1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS			B&C	WBI			
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	DEDICATED TRANSPORT FACILITY	CHANNEL TERM	CHANNEL MILEAGE TERM					
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$60,954,139	A-4, LN 42	\$0	\$11,693,804	\$18,337,387	\$0	\$0	\$1,534,785	\$0	\$324,764	\$4,995,904	\$11,020,917	\$0	\$0	\$13,046,578
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$60,165,118	A-5, LN 23	\$0	\$47,597,495	\$0	\$0	\$0	\$0	\$703,825	\$107,391	\$3,541,863	\$0	\$5,652,174	\$0	\$2,562,370
1d		TOTAL	\$121,119,257		\$0	\$59,291,300	\$18,337,387	\$0	\$0	\$1,534,785	\$703,825	\$432,154	\$8,537,768	\$11,020,917	\$5,652,174	\$0	\$15,608,948
1e		% DISTRIBUTION	100.00%		0.00%	48.95%	15.14%	0.00%	0.00%	1.27%	0.58%	0.36%	7.05%	9.10%	4.67%	0.00%	12.89%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$7,838,454	LN 1e	\$0	\$3,696,119	\$1,366,092	\$0	\$0	\$108,480	\$45,890	\$25,212	\$530,220	\$713,056	\$324,324	\$0	\$1,029,062
3		GENERAL PURPOSE COMPUTERS	\$222,386	LN 1e & DIRECT	\$0	\$104,487	\$34,098	\$0	\$0	\$3,140	\$1,320	\$785	\$14,910	\$20,147	\$9,656	\$5,667	\$28,177
4		TOTAL GENERAL SUPPORT ASSETS	\$8,060,839		\$0	\$3,800,607	\$1,400,190	\$0	\$0	\$111,620	\$47,209	\$25,997	\$545,130	\$733,202	\$333,979	\$5,667	\$1,057,239
5		% DISTRIBUTION	100.00%		0.00%	47.15%	17.37%	0.00%	0.00%	1.38%	0.59%	0.32%	6.76%	9.10%	4.14%	0.07%	13.12%
6		COE.IOT.CWF AND GENERAL SUPPORT	\$129,180,097		\$0	\$63,091,907	\$19,737,577	\$0	\$0	\$1,646,405	\$751,035	\$458,152	\$9,082,897	\$11,754,119	\$5,986,153	\$5,667	\$16,666,187
7		% DISTRIBUTION	100.00%		0.00%	48.84%	15.28%	0.00%	0.00%	1.27%	0.58%	0.35%	7.03%	9.10%	4.63%	0.00%	12.90%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE.IOT.CWF.GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$129,180,097		\$0	\$63,091,907	\$19,737,577	\$0	\$0	\$1,646,405	\$751,035	\$458,152	\$9,082,897	\$11,754,119	\$5,986,153	\$5,667	\$16,666,187
10		% DISTRIBUTION	100.00%		0.00%	48.84%	15.28%	0.00%	0.00%	1.27%	0.58%	0.35%	7.03%	9.10%	4.63%	0.00%	12.90%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$1,011,349	LN 10	\$0	\$497,968	\$148,318	\$0	\$0	\$12,636	\$5,820	\$3,737	\$70,818	\$91,966	\$48,239	\$45	\$131,802
16	1220	MATERIALS AND SUPPLIES	\$431,450	LN 10	\$0	\$199,500	\$72,643	\$0	\$0	\$5,647	\$1,681	\$1,801	\$28,880	\$44,108	\$18,310	\$19	\$58,861
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE.IOT.CWF.GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$85,685,074		\$0	\$63,091,907	\$19,737,577	\$0	\$0	\$1,646,405	\$751,035	\$458,152	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	73.63%	23.04%	0.00%	0.00%	1.92%	0.88%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE.IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$61,827,957		\$0	\$0	\$18,337,387	\$0	\$0	\$1,534,785	\$703,825	\$432,154	\$8,537,768	\$11,020,917	\$5,652,174	\$0	\$15,608,948
24		% DISTRIBUTION	100.00%		0.00%	0.00%	29.66%	0.00%	0.00%	2.48%	1.14%	0.70%	13.81%	17.83%	9.14%	0.00%	25.25%

A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO			CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY			
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$17,828,951	DIRECT	\$0	\$0	\$0	\$0	\$0	\$88,649	\$0	\$0	\$4,693,723	\$0	\$0	\$13,046,578	
30		EXCHANGE TRUNK - BASIC	\$14,877	DIRECT	\$0	\$0	\$0	\$0	\$0	\$14,877	\$0	\$0	\$0	\$0	\$0	\$0	
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$588,939	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$588,939	\$0	\$0	\$0	
32		SUBSCRIBER LINE	\$11,995,985	LN 4/DIRECT	\$0	\$11,693,804	\$0	\$0	\$0	\$0	\$0	\$0	\$302,181	\$0	\$0	\$0	
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		ACCESS - BASIC	\$11,742,882	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$986,141	\$0	\$324,764	\$0	\$10,431,978	\$0	\$0	
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38		TOTAL IX CIRCUIT	\$11,742,882		\$0	\$0	\$0	\$0	\$0	\$986,141	\$0	\$324,764	\$0	\$10,431,978	\$0	\$0	
39		HOST/REMOTE CIRCUIT	\$380,804	DIRECT	\$0	\$0	\$0	\$0	\$0	\$380,804	\$0	\$0	\$0	\$0	\$0	\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$42,552,438		\$0	\$11,693,804	\$0	\$0	\$0	\$1,470,471	\$0	\$324,764	\$4,995,904	\$11,020,917	\$0	\$0	\$13,046,578
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$60,954,139		\$0	\$11,693,804	\$18,337,387	\$0	\$0	\$1,534,785	\$0	\$324,764	\$4,995,904	\$11,020,917	\$0	\$0	\$13,046,578
43		% DISTRIBUTION	100.00%		0.00%	19.18%	30.08%	0.00%	0.00%	2.52%	0.00%	0.53%	8.20%	18.08%	0.00%	0.00%	21.40%
		COE RATIOS															
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	50%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	99.69%	0.00%	0.00%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	31.92%	0.00%	0.00%	0.00%	4.76%	0.00%	0.63%	11.63%	22.17%	0.00%	0.00%	28.89%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	72.25%	27.75%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$47,849,013	LN 1/DIRECT	\$0	\$47,597,495	\$0	\$0	\$0	\$0	\$0	\$0	\$251,517	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$5,903,425	DIRECT	\$0	\$0	\$0	\$0	\$0	\$50,709	\$0	\$3,290,346	\$0	\$0	\$0	\$0	\$2,562,370
15a		EXCHANGE TRUNK - BASIC	\$574	DIRECT	\$0	\$0	\$0	\$0	\$0	\$574	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$5,586,388	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,586,388	\$0	\$0
17a		IX TRUNK - ACCESS	\$634,952	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$461,775	\$107,391	\$0	\$0	\$0	\$65,786	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$190,767	DIRECT	\$0	\$0	\$0	\$0	\$0	\$190,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$60,165,118		\$0	\$47,597,495	\$0	\$0	\$0	\$703,825	\$107,391	\$3,541,863	\$0	\$5,652,174	\$0	\$2,562,370	
22		% DISTRIBUTION	100.00%		0.00%	79.11%	0.00%	0.00%	0.00%	0.00%	1.17%	0.18%	5.89%	0.00%	9.39%	0.00%	4.26%
23		TOTAL CABLE & WIRE FACILITIES	\$60,165,118		\$0	\$47,597,495	\$0	\$0	\$0	\$703,825	\$107,391	\$3,541,863	\$0	\$5,652,174	\$0	\$2,562,370	
24		% DISTRIBUTION	100.00%		0.00%	79.11%	0.00%	0.00%	0.00%	0.00%	1.17%	0.18%	5.89%	0.00%	9.39%	0.00%	4.26%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$129,180,097	VARIOUS	\$0	\$63,091,907	\$19,737,577	\$0	\$0	\$1,646,405	\$751,035	\$458,152	\$9,082,897	\$11,754,119	\$5,986,153	\$5,667	\$16,666,187
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$129,180,097		\$0	\$63,091,907	\$19,737,577	\$0	\$0	\$1,646,405	\$751,035	\$458,152	\$9,082,897	\$11,754,119	\$5,986,153	\$5,667	\$16,666,187
4		% DISTRIBUTION	100.00%		0.00%	48.84%	15.28%	0.00%	0.00%	1.27%	0.58%	0.35%	7.03%	9.10%	4.63%	0.00%	12.90%
PLANT SPECIFIC EXPENSES																	
GENERAL SUPPORT EXPENSE																	
6	6110	NETWORK SUPPORT	\$43,456	LN 4	\$0	\$20,368	\$7,674	\$0	\$0	\$763	\$304	\$150	\$2,726	\$3,736	\$1,728	\$2	\$6,005
7	6120	GENERAL SUPPORT	\$1,206,629	A-3, LN 5	\$0	\$578,363	\$197,745	\$0	\$0	\$14,489	\$6,303	\$4,219	\$84,367	\$110,801	\$55,137	\$897	\$154,109
8		TOTAL GENERAL SUPPORT EXP	\$1,250,085		\$0	\$598,730	\$205,419	\$0	\$0	\$15,252	\$6,807	\$4,369	\$87,094	\$114,537	\$56,865	\$899	\$160,114
9		% DISTRIBUTION	100.00%		0.00%	47.90%	16.43%	0.00%	0.00%	1.22%	0.54%	0.35%	6.97%	9.16%	4.55%	0.07%	12.81%
CENTRAL OFFICE EXPENSE																	
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,005,983	A-4, LN 47	\$0	\$0	\$999,541	\$0	\$0	\$6,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,451,600	A-4, LN 48	\$0	\$406,994	\$0	\$0	\$0	\$59,093	\$0	\$11,359	\$164,633	\$361,008	\$0	\$0	\$448,513
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$2,457,583		\$0	\$406,994	\$999,541	\$0	\$0	\$65,536	\$0	\$11,359	\$164,633	\$361,008	\$0	\$0	\$448,513
16		% DISTRIBUTION	100.00%		0.00%	16.56%	40.67%	0.00%	0.00%	2.67%	0.00%	0.46%	6.70%	14.69%	0.00%	0.00%	18.25%
INFORMATION ORIG/TERM EXPENSE																	
18	6310	COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,444,066	A-5, LN 22	\$0	\$1,143,126	\$0	\$0	\$0	\$0	\$16,930	\$1,853	\$80,131	\$0	\$132,637	\$0	\$69,388
25		TOTAL PLANT SPECIFIC EXPENSE	\$5,151,734		\$0	\$2,148,850	\$1,204,959	\$0	\$0	\$80,788	\$23,737	\$17,582	\$331,857	\$475,545	\$189,502	\$899	\$678,015
26		% DISTRIBUTION	100.00%		0.00%	41.71%	23.39%	0.00%	0.00%	1.57%	0.46%	0.34%	6.44%	9.23%	3.68%	0.02%	13.16%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	MILEAGE CHANNEL TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$60,954,139	A-4,LN 38	\$0	\$11,693,804	\$18,337,387	\$0	\$0	\$1,534,785	\$0	\$324,764	\$4,995,904	\$11,020,917	\$0	\$0	\$13,046,578
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$60,165,118	A-5,LN 21	\$0	\$47,597,495	\$0	\$0	\$0	\$0	\$703,825	\$107,391	\$3,541,863	\$0	\$5,652,174	\$0	\$2,562,370
4		TOTAL	\$121,119,257		\$0	\$59,291,300	\$18,337,387	\$0	\$0	\$1,534,785	\$703,825	\$432,154	\$8,537,768	\$11,020,917	\$5,652,174	\$0	\$15,608,948
5		% DISTRIBUTION	100.00%		0.00%	48.95%	15.14%	0.00%	0.00%	1.27%	0.58%	0.36%	7.05%	9.10%	4.67%	0.00%	12.89%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE		(518) LN 5	\$0	(\$67)	(\$24)	\$0	\$0	(\$4)	(\$2)	(\$1)	(\$11)	(\$17)	(\$4)	\$0	(\$26)
7	6530	NETWORK OPERATIONS EXPENSE	\$2,426,112	LN 5	\$0	\$1,178,677	\$375,551	\$0	\$0	\$29,378	\$12,855	\$8,937	\$168,932	\$224,863	\$112,267	\$0	\$314,653
8	6540	ACCESS / USF EXPENSE	\$989,655	DIRECT	\$0	\$989,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$300,293	A-3,LN 5	\$0	\$144,012	\$49,687	\$0	\$0	\$4,676	\$2,122	\$900	\$20,108	\$25,579	\$12,282	\$222	\$40,704
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$361,905	A-4,LN 47	\$0	\$0	\$359,250	\$0	\$0	\$2,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,764,063	A-4,LN 48	\$0	\$735,482	\$0	\$0	\$0	\$90,323	\$0	\$22,823	\$319,672	\$741,018	\$0	\$0	\$854,746
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,730,315	A-5,LN 22	\$0	\$1,362,893	\$0	\$0	\$0	\$0	\$14,873	\$3,999	\$103,270	\$0	\$175,268	\$0	\$70,012
17		TOTAL DEP EXP - PLANT IN SERVICE	\$5,156,575		\$0	\$2,242,386	\$408,937	\$0	\$0	\$97,654	\$16,995	\$27,722	\$443,050	\$766,597	\$187,550	\$222	\$965,462
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$5,156,575		\$0	\$2,242,386	\$408,937	\$0	\$0	\$97,654	\$16,995	\$27,722	\$443,050	\$766,597	\$187,550	\$222	\$965,462
20		% DISTRIBUTION	100.00%		0.00%	43.49%	7.93%	0.00%	0.00%	1.89%	0.33%	0.54%	8.59%	14.87%	3.64%	0.00%	18.72%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + Direc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$372,384	A-3,LN 10	\$0	\$184,256	\$54,774	\$0	\$0	\$4,416	\$2,121	\$1,303	\$26,234	\$33,634	\$17,779	\$16	\$47,851
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$372,384		\$0	\$184,256	\$54,774	\$0	\$0	\$4,416	\$2,121	\$1,303	\$26,234	\$33,634	\$17,779	\$16	\$47,851
28		% DISTRIBUTION	100.00%		0.00%	49.48%	14.71%	0.00%	0.00%	1.19%	0.57%	0.35%	7.04%	9.03%	4.77%	0.00%	12.85%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$8,944,569		\$0	\$4,594,906	\$839,237	\$0	\$0	\$131,443	\$31,970	\$37,961	\$638,204	\$1,025,077	\$317,592	\$239	\$1,327,939
30		% DISTRIBUTION	100.00%		0.00%	51.37%	9.38%	0.00%	0.00%	1.47%	0.36%	0.42%	7.14%	11.46%	3.55%	0.00%	14.85%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100?!	GEN SUPPORT ASSETS	\$69,371	A-3,LN 5	\$0	\$26,863	\$19,257	\$0	\$0	\$709	\$133	\$251	\$4,597	\$7,516	\$2,843	\$28	\$7,174
32	5240/7100?!	CENTRAL OFFICE EQUIPMENT	\$151,345	A-4,LN 43	\$0	\$20,257	\$46,920	\$0	\$0	\$2,564	\$0	\$1,196	\$11,865	\$35,233	\$0	\$0	\$33,309
33	5240/7100?!	CABLE & WIRE FACILITIES	\$162,873	A-5,LN 22	\$0	\$128,618	\$0	\$0	\$0	\$0	\$2,433	\$40	\$6,297	\$0	\$11,612	\$0	\$13,874
34	5240/7100?!	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$383,588		\$0	\$175,738	\$66,178	\$0	\$0	\$3,274	\$2,565	\$1,487	\$22,758	\$42,749	\$14,456	\$28	\$54,356

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		CUSTOMER OPERATIONS EXPENSES															
1	6610	MARKETING	\$1,152,009	A-3,LN 10	\$0	\$567,560	\$178,689	\$0	\$0	\$14,124	\$5,603	\$4,490	\$78,299	\$103,654	\$56,414	\$52	\$143,126
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$180	DIRECT	\$0	\$0	\$0	\$0	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$357	DIRECT	\$0	\$0	\$0	\$0	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	ALL OTHER															
7	1.0	LOCAL BUSINESS OFFICE															
8		- END USER SVC ORDER PROCESSING															
9		- PRESUBSCRIPTION	\$50,870	A-3,LN 22	\$0	\$38,005	\$11,022	\$0	\$0	\$1,081	\$498	\$265	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$21,272	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,272
11		- END USER PAYMENT & COLLECTION	\$44,748	AL-1,LN 13	\$0	\$20,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,538
12		- END USER BILLING INQUIRY	\$12,250	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,250
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$129,140		\$0	\$58,215	\$11,022	\$0	\$0	\$1,081	\$498	\$265	\$0	\$0	\$0	\$58,059	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$5,703	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,703	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$132,792	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,792	\$0
23		- END USER COMMON LINE	\$23,434	DIRECT	\$0	\$23,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$113,752	A-3,LN 24	\$0	\$0	\$32,913	\$0	\$0	\$2,631	\$1,515	\$797	\$16,474	\$19,371	\$11,961	\$0	\$28,090
25		SUBTOTAL CUSTOMER SERVICES	\$275,681		\$0	\$23,434	\$32,913	\$0	\$0	\$2,631	\$1,515	\$797	\$16,474	\$19,371	\$11,961	\$138,495	\$28,090
26		TOTAL CAT 1 AND CAT 2	\$404,821		\$0	\$81,649	\$43,935	\$0	\$0	\$3,711	\$2,013	\$1,061	\$16,474	\$19,371	\$11,961	\$196,554	\$28,090
27		% DISTRIBUTION	100.00%		0.00%	20.17%	10.85%	0.00%	0.00%	0.92%	0.50%	0.26%	4.07%	4.79%	2.95%	48.55%	6.94%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$172,976	LN 34	\$0	\$34,916	\$17,567	\$0	\$122	\$1,206	\$519	\$526	\$7,310	\$9,247	\$5,357	\$83,686	\$12,521
29		TOTAL SERVICES EXPENSE	\$578,333		\$0	\$116,565	\$61,502	\$0	\$658	\$4,917	\$2,532	\$1,587	\$23,784	\$28,618	\$17,318	\$280,240	\$40,611
30		% DISTRIBUTION	100.00%		0.00%	20.16%	10.63%	0.00%	0.11%	0.85%	0.44%	0.27%	4.11%	4.95%	2.99%	48.46%	7.02%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,730,342		\$0	\$684,125	\$240,191	\$0	\$658	\$19,041	\$8,135	\$6,077	\$102,082	\$132,272	\$73,732	\$280,292	\$183,737
32		% DISTRIBUTION	100.00%		0.00%	39.54%	13.88%	0.00%	0.04%	1.10%	0.47%	0.35%	5.90%	7.64%	4.26%	16.20%	10.62%
33		CUSTOMER OPERATIONS EXCL.MARKETING	\$405,358		\$0	\$81,649	\$43,935	\$0	\$536	\$3,711	\$2,013	\$1,061	\$16,474	\$19,371	\$11,961	\$196,554	\$28,090
34		% DISTRIBUTION	100.00%		0.00%	20.14%	10.84%	0.00%	0.13%	0.92%	0.50%	0.26%	4.06%	4.78%	2.95%	48.49%	6.93%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	20.14%	10.84%	0.00%	0.13%	0.92%	0.50%	0.26%	4.06%	4.78%	2.95%	48.49%	6.93%

A-12,lofl

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,lofl

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE	EQUAL ACCESS	COMMON TRANSPORT INFO	DEDICATED TRANSPORT FACILITY	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI				
														CAPPED CL	SWITCHING	ACCESS	TERM
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$5,151,734	A-9, LN 25	\$0	\$2,148,850	\$1,204,959	\$0	\$0	\$80,788	\$23,737	\$17,582	\$331,857	\$475,545	\$189,502	\$899	\$678,015
2		OTHER PLANT EXPENSE	(158)	A-10, LN 7	\$0	(567)	(24)	\$0	\$0	(4)	(2)	(1)	(11)	(17)	(4)	\$0	(26)
3		NETWORK OPERATIONS EXPENSE	\$2,426,112	A-10, LN 8	\$0	\$1,178,677	\$375,551	\$0	\$0	\$29,378	\$12,855	\$8,937	\$168,932	\$224,863	\$112,267	\$0	\$314,653
4		ACCESS CHARGE EXPENSE	\$989,655	A-10, LN 9	\$0	\$989,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,730,342	A-11, LN 31	\$0	\$684,125	\$240,191	\$0	\$658	\$19,041	\$8,135	\$6,077	\$102,082	\$132,272	\$73,732	\$280,292	\$183,737
6		TOTAL BIG THREE EXPENSES	\$10,297,686		\$0	\$5,001,239	\$1,820,677	\$0	\$658	\$129,202	\$44,725	\$32,595	\$602,860	\$832,663	\$375,497	\$281,191	\$1,176,379
7		% DISTRIBUTION	100.00%		0.00%	48.57%	17.68%	0.00%	0.01%	1.25%	0.43%	0.32%	5.85%	8.09%	3.65%	2.73%	11.42%
CORPORATE OPERATING EXPENSE																	
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,689,968	LN 7	\$0	\$1,821,089	\$621,918	\$0	\$210	\$42,128	\$15,884	\$11,502	\$222,775	\$300,929	\$137,821	\$103,906	\$411,807
10		TOTAL CORPORATE OPERATIONS	\$3,689,968		\$0	\$1,821,089	\$621,918	\$0	\$210	\$42,128	\$15,884	\$11,502	\$222,775	\$300,929	\$137,821	\$103,906	\$411,807
11		% DISTRIBUTION	100.00%		0.00%	49.35%	16.85%	0.00%	0.01%	1.14%	0.43%	0.31%	6.04%	8.16%	3.74%	2.82%	11.16%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0
OTHER INCOME ADJUSTMENTS																	
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$2,709	A-3, LN 10	\$0	\$1,326	\$499	\$0	\$0	\$39	\$25	\$5	\$223	\$212	\$123	\$0	\$256
21		TOTAL	\$2,709		\$0	\$1,326	\$499	\$0	\$0	\$39	\$25	\$5	\$223	\$212	\$123	\$0	\$256
OPERATING TAXES																	
22		FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	OTHER OPERATING TAXES	\$520,591	A-3, LN 10	\$0	\$247,872	\$89,116	\$0	\$0	\$7,397	\$2,806	\$2,024	\$33,985	\$46,420	\$24,372	\$23	\$66,575
25	7240	TOTAL OPERATING TAXES	\$520,591		\$0	\$247,872	\$89,116	\$0	\$0	\$7,397	\$2,806	\$2,024	\$33,985	\$46,420	\$24,372	\$23	\$66,575