

Merged Group A PYCOS

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Merged Group A PYCOS
S-1.1of1

REVENUE REQUIREMENT SUMMARY

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$84,080,513	S-2,LN 35	\$0	\$16,989,525	\$0	\$13,308,049	\$7,968,471	\$4,794,062	\$894,738	\$55,234	\$0	\$0	\$40,070,434
2	RATE OF RETURN	11.13%		0.00%	11.13%	0.00%	11.13%	11.13%	11.13%	11.13%	11.13%	0.00%	11.13%	11.13%
3	RETURN ON INVESTMENT	\$9,353,957	LN1*LN 2	\$0	\$1,890,085	\$0	\$1,480,520	\$886,492	\$533,339	\$99,540	\$6,145	\$0	\$0	\$4,457,836
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	\$9,353,957	LN3-LN4	\$0	\$1,890,085	\$0	\$1,480,520	\$886,492	\$533,339	\$99,540	\$6,145	\$0	\$0	\$4,457,836
6	FEDERAL OPERATING INCOME TAX	\$5,033,966	LN 28	\$0	\$1,017,162	\$0	\$796,813	\$476,972	\$287,064	\$53,567	\$3,308	\$0	\$0	\$2,399,081
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	\$5,033,966	LN 6-LN 7	\$0	\$1,017,162	\$0	\$796,813	\$476,972	\$287,064	\$53,567	\$3,308	\$0	\$0	\$2,399,081
9	STATE AND LOCAL INCOME TAX	\$1,025,855	LN 33	\$0	\$208,091	\$0	\$160,400	\$97,890	\$61,315	\$10,900	\$779	\$0	\$0	\$486,479
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	\$1,025,855	LN 9-LN 10	\$0	\$208,091	\$0	\$160,400	\$97,890	\$61,315	\$10,900	\$779	\$0	\$0	\$486,479
13	OPERATING EXPENSE AND TAX	\$69,914,117	S-8,LN 20	\$0	\$16,266,189	\$0	\$11,177,563	\$7,174,925	\$3,417,932	\$1,580,875	\$55,237	\$0	\$0	\$30,241,397
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	\$85,327,895	5+8+11thru15	\$0	\$19,381,527	\$0	\$13,615,296	\$8,636,278	\$4,299,650	\$1,744,881	\$65,469	\$0	\$0	\$37,584,793
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$143,478	LN 16*LN 17	\$0	\$0	\$0	\$0	\$21,828	\$9,266	\$6,258	\$120	\$0	\$0	\$106,005
19	TOTAL REVENUE REQUIREMENT	\$85,471,373		\$0	\$19,381,527	\$0	\$13,615,296	\$8,658,107	\$4,308,917	\$1,751,139	\$65,589	\$0	\$0	\$37,690,799

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	\$9,353,957	LN 3	\$0	\$1,890,085	\$0	\$1,480,520	\$886,492	\$533,339	\$99,540	\$6,145	\$0	\$0	\$4,457,836
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	\$5,163	S-12,LN 25+26	\$0	\$1,070	\$0	\$725	\$688	\$220	\$58	\$2	\$0	\$0	\$2,400
23	TOTAL INCOME ADJUSTMENTS	\$5,163	LN 21+22	\$0	\$1,070	\$0	\$725	\$688	\$220	\$58	\$2	\$0	\$0	\$2,400
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$9,348,794		\$0	\$1,889,015	\$0	\$1,479,795	\$885,804	\$533,119	\$99,481	\$6,143	\$0	\$0	\$4,455,436
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$1,017,162	\$0	\$796,813	\$476,972	\$287,064	\$53,567	\$3,308	\$0	\$0	\$2,399,081
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	\$5,033,966	LN26-LN27	\$0	\$1,017,162	\$0	\$796,813	\$476,972	\$287,064	\$53,567	\$3,308	\$0	\$0	\$2,399,081
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A	LN25-LN28-S-12,LN 30	\$0	\$2,906,176	\$0	\$2,276,608	\$1,362,776	\$820,183	\$153,048	\$9,451	\$0	\$0	\$6,854,517
31	STATE INCOME TAX @	7.90%	LN 30*FIT	\$0	\$208,091	\$0	\$160,400	\$97,890	\$61,315	\$10,900	\$779	\$0	\$0	\$486,479
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	\$1,025,855		\$0	\$208,091	\$0	\$160,400	\$97,890	\$61,315	\$10,900	\$779	\$0	\$0	\$486,479

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	\$19,187,762	S-3,LN 10	\$0	\$4,218,620	\$0	\$2,816,603	\$2,161,933	\$938,911	\$335,611	\$8,472	\$0	\$0	\$8,707,611	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$49,510,906	S-4,LN 52	\$0	\$20,174,170	\$0	\$0	\$5,676,119	\$2,986,227	\$0	\$0	\$0	\$0	\$20,674,390	\$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	\$134,114,977	S-4,LN 78	\$0	\$16,892,027	\$0	\$55,118,944	\$8,977,865	\$4,131,397	\$6,653,821	\$144,119	\$0	\$0	\$42,196,805	\$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	\$294,053,346	S-5,LN 42	\$0	\$68,040,580	\$0	\$15,653,684	\$36,532,881	\$16,647,633	\$1,834,107	\$79,707	\$0	\$0	\$155,264,755	\$0
7	TANGIBLE ASSETS		2680	\$69,115	S-3,LN 29	\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
8	INTANGIBLE ASSETS		2690	\$3,306,356	S-3,LN 36	\$0	\$724,930	\$0	\$486,253	\$326,715	\$155,542	\$66,263	\$1,377	\$0	\$0	\$1,545,277	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$500,242,462		\$0	\$110,064,624	\$0	\$74,084,892	\$53,680,575	\$24,861,938	\$8,892,107	\$233,692	\$0	\$0	\$228,424,634	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	14.81%	10.73%	4.97%	1.78%	0.05%	0.00%	0.00%	45.66%	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	\$3,775,082	S-6,LN 15	\$0	\$802,031	\$0	\$591,572	\$394,732	\$241,866	\$60,065	\$3,788	\$0	\$0	\$1,681,027	\$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			\$504,017,544		\$0	\$110,866,655	\$0	\$74,676,464	\$54,075,307	\$25,103,805	\$8,952,172	\$237,480	\$0	\$0	\$230,105,660	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	14.82%	10.73%	4.98%	1.78%	0.05%	0.00%	0.00%	45.65%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$405,711,056	S-7,LN 18	\$0	\$90,703,219	\$0	\$58,761,983	\$44,825,273	\$19,271,749	\$7,937,053	\$169,028	\$0	\$0	\$184,042,752	\$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	\$69,115	S-7,LN 23	\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$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		\$17,446,613	S-7,LN 32	\$0	\$3,971,140	\$0	\$2,901,657	\$1,632,862	\$1,206,605	\$162,058	\$15,720	\$0	\$0	\$7,556,571	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$80,790,760		\$0	\$16,177,999	\$0	\$13,003,416	\$7,612,110	\$4,623,222	\$850,755	\$52,715	\$0	\$0	\$38,470,542	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.02%	0.00%	16.10%	9.42%	5.72%	1.05%	0.07%	0.00%	0.00%	47.62%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,418,985	S-6,LN 31	\$0	\$329,943	\$0	\$71,324	\$155,055	\$74,578	\$11,219	\$411	\$0	\$0	\$776,455	\$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		\$1,870,768		\$0	\$481,583	\$0	\$233,309	\$201,307	\$96,262	\$32,764	\$2,107	\$0	\$0	\$823,437	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$84,080,513		\$0	\$16,989,525	\$0	\$13,308,049	\$7,968,471	\$4,794,062	\$894,738	\$55,234	\$0	\$0	\$40,070,434	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.21%	0.00%	15.83%	9.48%	5.70%	1.06%	0.07%	0.00%	0.00%	47.66%	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			\$28,676,464		\$0	\$6,669,118	\$0	\$3,476,127	\$3,189,037	\$1,527,234	\$540,279	\$24,579	\$0	\$0	\$13,250,090	\$0
3	% DISTRIBUTION			100.00%		0.00%	23.26%	0.00%	12.12%	11.12%	5.33%	1.88%	0.09%	0.00%	0.00%	46.21%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$477,679,229		\$0	\$105,106,777	\$0	\$70,772,628	\$51,186,864	\$23,765,257	\$8,487,927	\$223,826	\$0	\$0	\$218,135,950	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	14.82%	10.72%	4.98%	1.78%	0.05%	0.00%	0.00%	45.67%	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)			\$18,403,832	LN 6+DIRECT	\$0	\$4,049,560	\$0	\$2,704,596	\$2,082,375	\$905,066	\$317,918	\$8,185	\$0	\$0	\$8,336,130	\$0
9	GENERAL PURPOSE COMPUTERS			\$783,930	LN 6+DIRECT	\$0	\$169,060	\$0	\$112,007	\$79,558	\$33,845	\$17,693	\$287	\$0	\$0	\$371,481	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$19,187,762		\$0	\$4,218,620	\$0	\$2,816,603	\$2,161,933	\$938,911	\$335,611	\$8,472	\$0	\$0	\$8,707,611	\$0
11	% DISTRIBUTION			100.00%		0.00%	21.99%	0.00%	14.68%	11.27%	4.89%	1.75%	0.04%	0.00%	0.00%	45.38%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
13	ORIG/TERM, AND C&WF			\$496,866,991		\$0	\$109,325,398	\$0	\$73,589,231	\$53,348,797	\$24,704,168	\$8,823,539	\$232,298	\$0	\$0	\$226,843,561	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	14.81%	10.74%	4.97%	1.78%	0.05%	0.00%	0.00%	45.65%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$69,115	LN 11+DIRECT	\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
22	GENERAL SUPPORT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$69,115		\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
28	TOTAL TANGIBLE ASSETS			\$69,115		\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
29	% DISTRIBUTION			100.00%		0.00%	20.68%	0.00%	13.61%	7.33%	3.22%	3.34%	0.02%	0.00%	0.00%	51.79%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$496,936,106		\$0	\$109,339,694	\$0	\$73,598,640	\$53,353,860	\$24,706,396	\$8,825,844	\$232,315	\$0	\$0	\$226,879,357	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	14.81%	10.74%	4.97%	1.78%	0.05%	0.00%	0.00%	45.66%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$3,306,356	LN 33	\$0	\$724,930	\$0	\$486,253	\$326,715	\$155,542	\$66,263	\$1,377	\$0	\$0	\$1,545,277	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$3,306,356		\$0	\$724,930	\$0	\$486,253	\$326,715	\$155,542	\$66,263	\$1,377	\$0	\$0	\$1,545,277	\$0
37	% DISTRIBUTION			100.00%		0.00%	21.93%	0.00%	14.71%	9.88%	4.70%	2.00%	0.04%	0.00%	0.00%	46.74%	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	\$1,709,418	LN 11+DIRECT	\$0	\$1,709,418	\$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			\$1,709,418		\$0	\$1,709,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			100.00%		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$47,801,488	LN 13	\$0	\$18,464,752	\$0	\$0	\$5,676,119	\$2,986,227	\$0	\$0	\$0	\$0	\$20,674,390	\$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			\$47,801,488		\$0	\$18,464,752	\$0	\$0	\$5,676,119	\$2,986,227	\$0	\$0	\$0	\$0	\$20,674,390	\$0
51	% DISTRIBUTION			100.00%		0.00%	38.63%	0.00%	0.00%	11.87%	6.25%	0.00%	0.00%	0.00%	0.00%	43.25%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$49,510,906		\$0	\$20,174,170	\$0	\$0	\$5,676,119	\$2,986,227	\$0	\$0	\$0	\$0	\$20,674,390	\$0
53	% DISTRIBUTION			100.00%		0.00%	40.75%	0.00%	0.00%	11.46%	6.03%	0.00%	0.00%	0.00%	0.00%	41.76%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$15,189,909	AL-1.LN12	\$0	\$61,775	\$0	\$8,402,472	\$34,136	\$12,825	\$1,535,040	\$19,731	\$0	\$0	\$5,123,930	\$0
56	EXCH TRUNK - EAS		4.121	\$545,033	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545,033	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$20,749,559	DIRECT	\$0	\$0	\$0	\$20,749,559	\$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	\$63,753,228	AL-1.LN 2	\$0	\$15,883,581	\$0	\$80,337	\$8,568,930	\$3,947,090	\$57,035	\$3,758	\$0	\$0	\$35,212,497	\$0
61	4.122 PL - EXCH-PL = DSO		4.122 PL	\$3,972,776	DIRECT	\$0	\$0	\$0	\$1,455,826	\$0	\$0	\$1,263,242	\$70,112	\$0	\$0	\$1,183,596	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$104,210,505		\$0	\$15,945,356	\$0	\$30,688,195	\$8,603,067	\$3,959,915	\$2,855,317	\$93,600	\$0	\$0	\$42,065,055	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.30%	0.00%	29.45%	8.26%	3.80%	2.74%	0.09%	0.00%	0.00%	40.37%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$844,785	DIRECT	\$0	\$0	\$0	\$844,785	\$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	\$27,405,917	AL-1.LN14	\$0	\$0	\$0	\$23,571,849	\$0	\$0	\$3,784,268	\$49,800	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,436,374	AL-1.LN6	\$0	\$894,685	\$0	\$14,115	\$295,420	\$156,354	\$14,236	\$720	\$0	\$0	\$60,844	\$0
68	4.231 PL - 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			\$28,842,291		\$0	\$894,685	\$0	\$23,585,964	\$295,420	\$156,354	\$3,798,504	\$50,519	\$0	\$0	\$60,844	\$0
71	% DISTRIBUTION			100.00%		0.00%	3.10%	0.00%	81.78%	1.02%	0.54%	13.17%	0.18%	0.00%	0.00%	0.21%	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	\$217,396	LN 15+DIRECT	\$0	\$51,985	\$0	\$0	\$79,378	\$15,128	\$0	\$0	\$0	\$0	\$70,906	\$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			\$217,396		\$0	\$51,985	\$0	\$0	\$79,378	\$15,128	\$0	\$0	\$0	\$0	\$70,906	\$0
76	% DISTRIBUTION			100.00%		0.00%	23.91%	0.00%	0.00%	36.51%	6.96%	0.00%	0.00%	0.00%	0.00%	32.62%	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			\$134,114,977		\$0	\$16,892,027	\$0	\$55,118,944	\$8,977,865	\$4,131,397	\$6,653,821	\$144,119	\$0	\$0	\$42,196,805	\$0
79	% DISTRIBUTION			100.00%		0.00%	12.60%	0.00%	41.10%	6.69%	3.08%	4.96%	0.11%	0.00%	0.00%	31.46%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$183,625,883		\$0	\$37,066,197	\$0	\$55,118,944	\$14,653,983	\$7,117,624	\$6,653,821	\$144,119	\$0	\$0	\$62,871,195	\$0
81	% DISTRIBUTION			100.00%		0.00%	20.19%	0.00%	30.02%	7.98%	3.88%	3.62%	0.08%	0.00%	0.00%	34.24%	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)			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
2	RELATIVE MOU'S - COINLESS PAY TEL			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	EQUIVALENT LOOPS - CWF			\$1	AL-1,LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4	EQUIVALENT CHANNELS - WIDEBAND			\$1	AL-1,LN 12	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUIVALENT CHANNELS - IX WIDEBAND			\$1	AL-1,LN 14	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	IX CIRCUIT MILES - CWF			\$1	AL-1,LN 8	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	REL.MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	HOST/REMOTE MOU MILES			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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			0.00%		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		2410														
19	SUBSCRIBER LINE - JOINT			\$270,094,877	LN 3	\$0	\$67,290,032	\$0	\$342,693	\$36,219,983	\$16,472,791	\$242,140	\$16,046	\$0	\$0	\$149,511,192	\$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	\$270,094,877		\$0	\$67,290,032	\$0	\$342,693	\$36,219,983	\$16,472,791	\$242,140	\$16,046	\$0	\$0	\$149,511,192	\$0
22	EXCHANGE WIDEBAND - JOINT			\$12,858,973	LN 4	\$0	\$57,036	\$0	\$6,489,115	\$25,884	\$10,347	\$829,302	\$19,211	\$0	\$0	\$5,428,076	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$1,087,076	DIRECT	\$0	\$0	\$0	\$1,087,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$13,946,049		\$0	\$57,036	\$0	\$7,576,191	\$25,884	\$10,347	\$829,302	\$19,211	\$0	\$0	\$5,428,076	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$229,283	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,283	\$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	\$229,283		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,283	\$0
28	INTEREXCHANGE WIDEBAND			\$8,461,612	LN 5	\$0	\$0	\$0	\$7,672,042	\$0	\$0	\$747,501	\$42,070	\$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	\$8,461,612		\$0	\$0	\$0	\$7,672,042	\$0	\$0	\$747,501	\$42,070	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,172,842	LN 6	\$0	\$653,067	\$0	\$62,759	\$246,878	\$149,820	\$15,164	\$2,379	\$0	\$0	\$42,775	\$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	\$1,172,842		\$0	\$653,067	\$0	\$62,759	\$246,878	\$149,820	\$15,164	\$2,379	\$0	\$0	\$42,775	\$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			\$148,683	LN 8	\$0	\$40,445	\$0	\$0	\$40,135	\$14,675	\$0	\$0	\$0	\$0	\$53,428	\$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	\$148,683		\$0	\$40,445	\$0	\$0	\$40,135	\$14,675	\$0	\$0	\$0	\$0	\$53,428	\$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			\$294,053,346		\$0	\$68,040,580	\$0	\$15,653,684	\$36,532,881	\$16,647,633	\$1,834,107	\$79,707	\$0	\$0	\$155,264,755	\$0
43	% DISTRIBUTION			100.00%		0.00%	23.14%	0.00%	5.32%	12.42%	5.66%	0.62%	0.03%	0.00%	0.00%	52.80%	0.00%

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	\$1	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		\$1	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	COIN PUBLIC TELEPHONE EQUIP		2310	\$0	S-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	\$0	S-5.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OTHER IOT EQUIPMENT		2310	\$0	S-5.LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES		2410	\$1	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$110,704	LN 1+DIRECT	\$0	\$23,837	\$0	\$16,422	\$13,090	\$5,965	\$1,866	\$72	\$0	\$0	\$49,451	\$0
8	GENERAL SUPPORT		6120	\$3,878,544	LN 1+DIRECT	\$0	\$853,168	\$0	\$577,654	\$401,511	\$194,664	\$70,053	\$1,887	\$0	\$0	\$1,779,607	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,989,248		\$0	\$877,005	\$0	\$594,076	\$414,601	\$200,629	\$71,920	\$1,960	\$0	\$0	\$1,829,058	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.98%	0.00%	14.89%	10.39%	5.03%	1.80%	0.05%	0.00%	0.00%	45.85%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,871,190	LN 2+DIRECT	\$0	\$362,305	\$0	\$590,835	\$150,941	\$82,200	\$58,621	\$2,379	\$0	\$0	\$623,908	\$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	\$3,083,013	LN 2+DIRECT	\$0	\$582,676	\$0	\$918,994	\$276,222	\$121,822	\$112,107	\$2,908	\$0	\$0	\$1,068,285	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,954,204		\$0	\$944,981	\$0	\$1,509,829	\$427,163	\$204,022	\$170,728	\$5,287	\$0	\$0	\$1,692,194	\$0
16	% DISTRIBUTION			100.00%		0.00%	19.07%	0.00%	30.48%	8.62%	4.12%	3.45%	0.11%	0.00%	0.00%	34.16%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$6,286,394	LN 6	\$0	\$1,464,783	\$0	\$304,145	\$785,122	\$307,162	\$46,983	\$1,154	\$0	\$0	\$3,377,045	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$6,286,394		\$0	\$1,464,783	\$0	\$304,145	\$785,122	\$307,162	\$46,983	\$1,154	\$0	\$0	\$3,377,045	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.30%	0.00%	4.84%	12.49%	4.89%	0.75%	0.02%	0.00%	0.00%	53.72%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$15,229,845		\$0	\$3,286,769	\$0	\$2,408,050	\$1,626,886	\$711,813	\$289,630	\$8,400	\$0	\$0	\$6,898,296	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.58%	0.00%	15.81%	10.68%	4.67%	1.90%	0.06%	0.00%	0.00%	45.29%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$11,240,598		\$0	\$2,409,764	\$0	\$1,813,974	\$1,212,285	\$511,184	\$217,711	\$6,441	\$0	\$0	\$5,069,239	\$0
30	% DISTRIBUTION			100.00%		0.00%	21.44%	0.00%	16.14%	10.78%	4.55%	1.94%	0.06%	0.00%	0.00%	45.10%	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		\$1	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	CAPITAL LEASES	2681		\$0	S-7.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	LEASEHOLD IMPROVEMENTS	2682		\$1	S-7.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4	TANGIBLE PROPERTY	2680		\$1	S-3.LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
5	INTANGIBLE PROPERTY	2690		\$1	S-3.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-7.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COE, IOT AND C&WF			\$1	S-3.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		(\$0)	LN 1+DIRECT	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			(\$0)		\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0
12	% DISTRIBUTION			100.00%		0.00%	18.72%	0.00%	10.73%	1.64%	-1.01%	6.32%	-0.05%	0.00%	0.00%	63.65%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$9,470,673	LN 7+DIRECT	\$0	\$2,066,759	\$0	\$1,398,319	\$984,604	\$465,796	\$180,628	\$4,617	\$0	\$0	\$4,369,949	\$0
14	ACCESS / USF EXPENSE	6540		\$1,623,799	DIRECT	\$0	\$1,578,024	\$0	\$0	\$45,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$1,063,671	S-3.LN 11	\$0	\$229,399	\$0	\$151,717	\$132,148	\$49,941	\$19,712	\$471	\$0	\$0	\$480,284	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$1,000,113	S-4.LN 53	\$0	\$324,610	\$0	\$0	\$123,286	\$61,626	\$0	\$0	\$0	\$0	\$490,592	\$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			\$12,060,172	S-4.LN 79	\$0	\$1,501,671	\$0	\$4,922,567	\$735,841	\$346,886	\$695,494	\$12,610	\$0	\$0	\$3,845,102	\$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			\$9,501,859	S-5.LN 43	\$0	\$2,199,499	\$0	\$512,602	\$1,149,019	\$555,959	\$62,875	\$3,334	\$0	\$0	\$5,018,570	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$23,625,814		\$0	\$4,255,178	\$0	\$5,586,887	\$2,140,293	\$1,014,413	\$778,080	\$16,415	\$0	\$0	\$9,834,548	\$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			\$23,625,814		\$0	\$4,255,178	\$0	\$5,586,887	\$2,140,293	\$1,014,413	\$778,080	\$16,415	\$0	\$0	\$9,834,548	\$0
25	% DISTRIBUTION			100.00%		0.00%	18.01%	0.00%	23.65%	9.06%	4.29%	3.29%	0.07%	0.00%	0.00%	41.63%	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		\$1,444,859	LN 5+DIRECT	\$0	\$316,546	\$0	\$212,368	\$144,555	\$68,222	\$28,754	\$611	\$0	\$0	\$673,804	\$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			\$1,444,859		\$0	\$316,546	\$0	\$212,368	\$144,555	\$68,222	\$28,754	\$611	\$0	\$0	\$673,804	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.91%	0.00%	14.70%	10.00%	4.72%	1.99%	0.04%	0.00%	0.00%	46.63%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$77	S-3.LN 11+DIR	\$0	\$17	\$0	\$10	\$19	\$4	\$0	\$0	\$0	\$0	\$27	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$507,494	S-4.LN 81+DIR	\$0	\$83,377	\$0	\$141,808	\$30,736	\$15,523	\$33,194	\$258	\$0	\$0	\$202,597	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$326,836	S-5.LN 43+DIR	\$0	\$76,142	\$0	\$14,775	\$28,730	\$13,899	\$2,852	\$18	\$0	\$0	\$190,421	\$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			\$834,407		\$0	\$159,535	\$0	\$156,593	\$59,485	\$29,427	\$36,047	\$276	\$0	\$0	\$393,045	\$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	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4	END USER BILLED REVENUE INCL CCL			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
5	IX CARRIER BILLED REVENUE			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	PAYSTATION REVENUE			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	BUSINESS OFFICE CONTACTS			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
8	BILLING INQUIRY CONTACTS			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
9	IX CARRIER SVC ORDER CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	IX CARRIER BILLING INQUIRY CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CARRIER ACCESS BILLING FACTOR			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$5,263,877	INPUT	\$0	\$1,312,604	\$0	\$210,943	\$420,505	\$380,830	\$114,669	\$10,394	\$0	\$0	\$2,813,932	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$8,378	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$4,211	\$675	\$0	\$0	\$0	\$0	\$3,492	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$40,554	DIRECT	\$0	(\$69)	\$0	\$0	\$25,523	\$0	\$0	\$0	\$0	\$0	\$15,100	\$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			\$9,101	LN 3	\$0	\$1,480	\$0	\$0	\$459	\$329	\$0	\$0	\$0	\$0	\$6,832	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$9,101		\$0	\$1,480	\$0	\$0	\$459	\$329	\$0	\$0	\$0	\$0	\$6,832	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$47,266	DIRECT	\$0	\$47,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$320,367	LN 7	\$0	\$18,979	\$0	\$942	\$59,371	\$121	\$808	\$0	\$0	\$0	\$240,146	\$0
26	- END USER PAYMENT & COLLECTION			\$128,671	LN 4	\$0	\$39,746	\$0	\$0	\$7,310	\$6,557	\$0	\$0	\$0	\$0	\$75,058	\$0
27	- END USER BILLING INQUIRY			\$174,624	LN 8	\$0	\$11,124	\$0	\$315	\$5,930	\$0	\$231	\$0	\$0	\$0	\$157,023	\$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			\$670,928		\$0	\$117,116	\$0	\$1,258	\$72,610	\$6,678	\$1,039	\$0	\$0	\$0	\$472,227	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$53,801	AL-1,LN16	\$0	\$8,502	\$0	\$0	\$26,012	\$4,220	\$0	\$0	\$0	\$0	\$15,067	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$766,099	AL-1,LN18,LN19	\$0	\$228,487	\$0	\$0	\$227,635	\$41,171	\$0	\$0	\$0	\$0	\$268,806	\$0
38	- END USER COMMON LINE			\$40,320	DIRECT	\$0	\$40,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$392,400	LN 11	\$0	\$156,264	\$0	\$39,934	\$94,308	\$78,971	\$20,433	\$2,490	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,252,620		\$0	\$433,572	\$0	\$39,934	\$347,955	\$124,362	\$20,433	\$2,490	\$0	\$0	\$283,873	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,923,548	LN 32+LN 40	\$0	\$550,688	\$0	\$41,192	\$420,566	\$131,040	\$21,472	\$2,490	\$0	\$0	\$756,100	\$0
42	% DISTRIBUTION			100.00%		0.00%	28.63%	0.00%	2.14%	21.86%	6.81%	1.12%	0.13%	0.00%	0.00%	39.31%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$719,735	LN 42+DIRECT	\$0	\$327,891	\$0	\$11,700	\$120,882	\$37,380	\$5,799	\$636	\$0	\$0	\$215,446	\$0
44	TOTAL SERVICES EXPENSE			\$2,701,316		\$0	\$879,991	\$0	\$52,892	\$571,642	\$169,424	\$27,271	\$3,126	\$0	\$0	\$996,970	\$0
45	% DISTRIBUTION			100.00%		0.00%	32.58%	0.00%	1.96%	21.16%	6.27%	1.01%	0.12%	0.00%	0.00%	36.91%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$7,965,193	LN 12+LN 44	\$0	\$2,192,594	\$0	\$263,834	\$992,147	\$550,254	\$141,940	\$13,521	\$0	\$0	\$3,810,902	\$0
47	% DISTRIBUTION			100.00%		0.00%	27.53%	0.00%	3.31%	12.46%	6.91%	1.78%	0.17%	0.00%	0.00%	47.84%	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			\$1	S-3.LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TELEPHONE PLANT IN SERVICE			\$1	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	\$0	S-6.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CAPITAL LEASES		2680	\$0	S-3.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUAL ACCESS INVESTMENT			\$1	S-6.LN 36	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			\$1	S-2.LN33 - LN32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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			\$56,116	DIRECT	\$0	\$56,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,704,976	LN 1	\$0	\$2,275,879	\$0	\$1,225,329	\$1,140,645	\$550,675	\$170,825	\$10,938	\$0	\$0	\$4,330,685	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,761,092		\$0	\$2,331,994	\$0	\$1,225,329	\$1,140,645	\$550,675	\$170,825	\$10,938	\$0	\$0	\$4,330,685	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.89%	0.00%	12.55%	11.69%	5.64%	1.75%	0.11%	0.00%	0.00%	44.37%	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
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
19	OTHER FIXED CHARGES - NON OPERATING			0.00%	\$0	DIRECT	\$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			\$79,059,951	RECORDS	\$0	\$18,102,697	\$0	\$12,632,128	\$8,039,022	\$3,940,562	\$1,676,769	\$61,147	\$0	\$0	\$34,607,626	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$69,914,117	VARIOUS	\$0	\$16,266,189	\$0	\$11,177,563	\$7,174,925	\$3,417,932	\$1,580,875	\$55,237	\$0	\$0	\$30,241,397	\$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.			\$5,163	LN 6+DIRECT	\$0	\$1,070	\$0	\$725	\$688	\$220	\$58	\$2	\$0	\$0	\$2,400	\$0
27	NET TAXABLE INCOME			\$9,140,671		\$0	\$1,835,439	\$0	\$1,453,840	\$863,409	\$522,410	\$95,836	\$5,909	\$0	\$0	\$4,363,829	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.08%	0.00%	15.91%	9.45%	5.72%	1.05%	0.06%	0.00%	0.00%	47.74%	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	(\$109,523)	LN 28	\$0	(\$79,313)	\$0	\$152,880	(\$29,853)	(\$31,855)	(\$13,455)	(\$1,605)	\$0	\$0	(\$106,323)	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230	(\$236,787)	LN 28	\$0	(\$56,206)	\$0	(\$10,608)	(\$21,510)	(\$13,277)	(\$4,861)	(\$243)	\$0	\$0	(\$130,082)	\$0
33	OPERATING TAXES - OTHER		7240	\$1,627,249	LN 2+DIRECT	\$0	\$397,858	\$0	\$239,369	\$159,505	\$86,186	\$27,063	\$1,010	\$0	\$0	\$716,258	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250	(\$1,748,244)	LN 28	\$0	(\$358,196)	\$0	(\$246,021)	(\$175,298)	(\$48,445)	(\$23,666)	\$455	\$0	\$0	(\$897,074)	\$0
35	TOTAL OPERATING TAXES			(\$467,305)		\$0	(\$95,857)	\$0	\$135,621	(\$67,156)	(\$7,390)	(\$14,918)	(\$383)	\$0	\$0	(\$417,221)	\$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	\$73,309	SPF	\$0	\$18,263	\$0	\$94	\$9,171	\$4,309	\$68	\$4	\$0	\$0	\$41,400	\$0
2	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
3	ALLOCATED LOOPS - CWF	\$73,309	SPF	\$0	\$18,263	\$0	\$94	\$9,171	\$4,309	\$68	\$4	\$0	\$0	\$41,400	\$0
4	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$7,421	TOLL MOU	\$0	\$4,209	\$0	\$51	\$1,667	\$1,144	\$62	\$3	\$0	\$0	\$285	\$0
6	PERCENT DISTRIBUTION	\$1		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$237,493	CMM	\$0	\$125,532	\$0	\$18,520	\$48,306	\$33,143	\$3,618	\$606	\$0	\$0	\$7,768	\$0
8	PERCENT DISTRIBUTION	\$1		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	ALLOCATED WIDEBAND LOOPS	\$5,775	WB CKTS	\$0	\$32	\$0	\$3,464	\$13	\$6	\$253	\$4	\$0	\$0	\$2,003	\$0
10	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ALLOCATED WBD CHANNELS (CKTS)	\$8,626	WB CKTS	\$0	\$32	\$0	\$4,486	\$13	\$6	\$804	\$16	\$0	\$0	\$3,269	\$0
12	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$5,306	WB CKTS Less Lo	\$0	\$0	\$0	\$4,486	\$0	\$0	\$804	\$16	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$1,299,871	DIRECT	\$0	\$202,145	\$0	\$0	\$607,463	\$133,481	\$0	\$0	\$0	\$0	\$356,782	\$0
16	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	ALLOCATED USERS	\$172,157		\$0	\$14,747	\$0	\$0	\$44,322	\$9,641	\$0	\$0	\$0	\$0	\$103,447	\$0
18	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
19	OB&C ALLOCATION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0

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	\$15,229,845	S-9, LN 27	\$0	\$3,286,769	\$0	\$2,408,050	\$1,626,886	\$711,813	\$289,630	\$8,400	\$0	\$0	\$6,898,296
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$11,094,472	VARIOUS	\$0	\$3,644,783	\$0	\$1,398,319	\$1,030,379	\$465,796	\$180,628	\$4,617	\$0	\$0	\$4,369,949
3	CUSTOMER OPERATIONS EXP - MARKETING	\$5,263,877	S-11, LN 12	\$0	\$1,312,604	\$0	\$210,943	\$420,505	\$380,830	\$114,669	\$10,394	\$0	\$0	\$2,813,932
4	CUSTOMER OPERATIONS EXP - SERVICES	\$2,701,316	S-11, LN 44	\$0	\$879,991	\$0	\$52,892	\$571,642	\$169,424	\$27,271	\$3,126	\$0	\$0	\$996,970
5	CORPORATE OPERATIONS EXPENSE	\$9,761,092	S-12, LN 13	\$0	\$2,331,994	\$0	\$1,225,329	\$1,140,645	\$550,675	\$170,825	\$10,938	\$0	\$0	\$4,330,685
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)	(\$109,523)	S-12, LN 29 + 31	\$0	(\$79,313)	\$0	\$152,880	(\$29,853)	(\$31,855)	(\$13,455)	(\$1,605)	\$0	\$0	(\$106,323)
10	STATE INCOME TAX (ACTUAL)	(\$236,787)	S-12, LN 32	\$0	(\$56,206)	\$0	(\$10,608)	(\$21,510)	(\$13,277)	(\$4,861)	(\$243)	\$0	\$0	(\$130,082)
11	OTHER OPERATING TAX	\$1,627,249	S-12, LN 33	\$0	\$397,858	\$0	\$239,369	\$159,505	\$86,186	\$27,063	\$1,010	\$0	\$0	\$716,258
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$190,351	RECORDS	\$0	\$0	\$0	\$0	\$248	\$22,766	\$5,485	\$14,623	\$0	\$0	\$147,229
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	\$45,521,893		\$0	\$11,718,480	\$0	\$5,677,174	\$4,898,447	\$2,342,359	\$797,256	\$51,262	\$0	\$0	\$20,036,915
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,870,768		\$0	\$481,583	\$0	\$233,309	\$201,307	\$96,262	\$32,764	\$2,107	\$0	\$0	\$823,437
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	\$1,870,768		\$0	\$481,583	\$0	\$233,309	\$201,307	\$96,262	\$32,764	\$2,107	\$0	\$0	\$823,437

Merged Group A PYCOS

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Merged Group A 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	\$30,297,574	\$15,958,267	\$882,294	\$8,935,702	\$1,936	\$4,518,311
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,796	\$880	\$215	\$498	\$0	\$201
5	STATE INCOME TAX	\$368,491	\$195,732	\$10,574	\$108,330	\$23	\$53,823
6	OPERATING EXPENSES & OTHER TAXES	\$27,443,752	\$12,494,546	\$2,950,846	\$7,677,470	\$595,045	\$3,698,842
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	\$7,035,223	\$0	\$3,340,232	\$0	\$873,287	\$0 \$1,953,615	\$0 \$8,488	\$0 \$859,601	
2		CENTRAL OFFICE SWITCHING	\$20,174,170	\$0	\$0	\$0	\$20,174,170	\$0 \$0	\$0 \$0	\$0 \$0	
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
4		CENTRAL OFFICE TRANSMISSION	\$72,010,971	\$0	\$15,883,581	\$0	\$1,008,446	\$0 \$34,369,385	\$0 \$0	\$0 \$20,749,559	
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
6		CABLE AND WIRE FACILITIES	\$83,694,264	\$0	\$67,290,032	\$0	\$750,549	\$0 \$14,566,608	\$0 \$0	\$0 \$1,087,076	
7		TANGIBLE ASSETS	\$23,705	\$0	\$11,874	\$0	\$2,422	\$0 \$6,601	\$0 \$2	\$0 \$2,807	
8		INTANGIBLE ASSETS	\$1,211,183	\$0	\$572,544	\$0	\$152,351	\$0 \$335,719	\$0 \$59	\$0 \$150,510	
9		TOTAL PLANT IN SERVICE	\$184,149,516	\$0	\$87,098,263	\$0	\$22,961,223	\$0 \$51,231,928	\$0 \$8,548	\$0 \$22,849,554	
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,393,603	\$0	\$679,850	\$0	\$122,147	\$0 \$407,189	\$0 \$58	\$0 \$184,359	
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
14		TOTAL PROPERTY, PLANT & EQUIP.	\$185,543,119	\$0	\$87,778,113	\$0	\$23,083,370	\$0 \$51,639,117	\$0 \$8,606	\$0 \$23,033,913	
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$149,465,202	\$0	\$69,275,165	\$0	\$21,424,053	\$0 \$41,068,124	\$0 \$6,656	\$0 \$17,691,204	
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$23,705	\$0	\$11,874	\$0	\$2,422	\$0 \$6,601	\$0 \$2	\$0 \$2,807	
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
20		OPERATING DEFERRED INCOME TAX	\$6,872,797	\$0	\$3,066,945	\$0	\$904,158	\$0 \$1,941,566	\$0 \$65	\$0 \$960,063	
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
22		NET TELEPHONE PLANT	\$29,181,415	\$0	\$15,424,130	\$0	\$752,737	\$0 \$8,622,826	\$0 \$1,884	\$0 \$4,379,838	
23		MATERIALS AND SUPPLIES	\$401,267	\$0	\$196,351	\$0	\$41,626	\$0 \$113,580	\$0 \$20	\$0 \$49,690	
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
27		CASH WORKING CAPITAL	\$714,892	\$1,061	\$337,787	\$0	\$87,931	\$0 \$199,296	\$0 \$33	\$0 \$88,784	
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$30,297,574	\$1,061	\$15,958,267	\$0	\$882,294	\$0 \$8,935,702	\$0 \$1,938	\$0 \$4,518,312	
			\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,370,605	\$118	\$1,775,357	\$0	\$98,155	\$0 \$994,097	\$0 \$216	\$0 \$502,662	
			\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
30		PLANT SPECIFIC EXPENSE	\$5,694,819	\$0	\$2,483,080	\$0	\$1,168,968	\$0 \$1,408,923	\$0 \$1,738	\$0 \$632,110	
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,043,102	\$0	\$3,229,363	\$0	\$415,421	\$0 \$967,863	\$0 \$0	\$0 \$430,456	
32		DEPRECIATION & AMORTIZATION	\$10,370,979	\$0	\$4,030,403	\$0	\$541,019	\$0 \$3,828,783	\$0 \$501	\$0 \$1,970,272	
33		MARKETING EXPENSE	\$1,523,546	\$0	\$716,137	\$0	\$191,118	\$0 \$423,653	\$0 \$72	\$0 \$192,566	
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$932,883	\$0	\$142,045	\$0	\$79,105	\$0 \$170,592	\$0 \$467,162	\$0 \$73,978	
35		CORPORATE OPERATIONS EXPENSES	\$3,557,323	\$27,004	\$1,707,754	\$0	\$524,437	\$0 \$806,030	\$0 \$125,542	\$0 \$366,555	
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
37		OTHER OPERATING TAXES	\$637,227	\$0	\$301,899	\$0	\$74,177	\$0 \$179,554	\$0 \$29	\$0 \$81,569	
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
39		UNCOLLECTIBLES/RENT REVENUES	-\$316,128	\$0	-\$116,136	\$0	-\$43,399	\$0 -\$107,929	\$0 \$0	\$0 -\$48,664	
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
41		SUBTOTAL OPERATING EXPENSE	\$27,443,752	\$27,004	\$12,494,546	\$0	\$2,950,846	\$0 \$7,677,469	\$0 \$595,044	\$0 \$3,698,842	
42		STATE INCOME TAX - NET OF ITC	\$368,492	\$12	\$195,731	\$0	\$10,573	\$0 \$108,330	\$0 \$23	\$0 \$53,823	
43		SUBTOTAL OPER EXPENSE & TAX	\$27,812,243	\$27,016	\$12,690,277	\$0	\$2,961,419	\$0 \$7,785,799	\$0 \$595,067	\$0 \$3,752,665	
44		FEDERAL INCOME TAX - NET OF ITC	\$1,813,975	\$64	\$955,487	\$0	\$52,737	\$0 \$535,015	\$0 \$116	\$0 \$270,556	
45		TOTAL REVENUE REQUIREMENT	\$32,996,823	\$27,197	\$15,421,122	\$0	\$3,112,312	\$0 \$9,314,911	\$0 \$595,398	\$0 \$4,525,883	
46		% DISTRIBUTION	100.00%	0.11%	46.48%	0.00%	9.31%	0.00%	28.49%	0.00%	13.80%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	-\$726,156	\$0 \$63,789	\$0 \$0	\$0 \$24,507	
48		POST MAG REVENUE REQUIREMENT	\$32,996,823	\$27,197	\$16,058,982	\$0	\$2,386,156	\$0 \$9,378,700	\$0 \$595,398	\$0 \$4,550,390	

A-1.1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	SPECIAL ACCESS				B&C	WBI
			COMPANY	SOURCE								CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$30,297,574	(NOTE A)	\$1,061	\$15,958,267	\$540,460	\$0	\$0	-\$6,864	\$105,896	\$242,802	\$2,668,698	\$4,510,126	\$1,756,878	\$1,938	\$4,518,312
2		RATE OF RETURN	11.13%		11.13%	11.13%	11.13%	0.00%	0.00%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%
3		RETURN ON INVESTMENT	\$3,370,605	LN 1*LN 2	\$118	\$1,775,357	\$60,126	\$0	\$0	-\$764	\$11,781	\$27,012	\$296,893	\$501,752	\$195,453	\$216	\$502,662
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	\$3,370,605	LN 3-LN 4	\$118	\$1,775,357	\$60,126	\$0	\$0	-\$764	\$11,781	\$27,012	\$296,893	\$501,752	\$195,453	\$216	\$502,662
6		FEDERAL INCOME TAX	\$1,813,975	LN 30	\$64	\$955,487	\$32,276	\$0	\$0	-\$421	\$6,342	\$14,541	\$159,765	\$270,042	\$105,208	\$116	\$270,556
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	\$1,813,975	LN 6-LN 7	\$64	\$955,487	\$32,276	\$0	\$0	-\$421	\$6,342	\$14,541	\$159,765	\$270,042	\$105,208	\$116	\$270,556
9		STATE AND LOCAL INCOME TAX	\$368,492	LN 36	\$12	\$195,731	\$6,582	\$0	\$0	-\$61	\$1,388	\$2,664	\$32,735	\$52,850	\$22,745	\$23	\$53,823
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	\$368,492	LN 9-LN 10	\$12	\$195,731	\$6,582	\$0	\$0	-\$61	\$1,388	\$2,664	\$32,735	\$52,850	\$22,745	\$23	\$53,823
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	\$27,443,752	A-8.LN 20	\$27,004	\$12,494,546	\$2,529,093	\$0	\$2,803	\$239,066	\$54,218	\$125,666	\$2,553,959	\$4,216,934	\$906,576	\$595,044	\$3,698,842
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	\$32,996,823		\$27,197	\$15,421,122	\$2,628,076	\$0	\$2,803	\$237,821	\$73,729	\$169,882	\$3,043,351	\$5,041,577	\$1,229,982	\$595,398	\$4,525,883
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	\$32,996,823	LN16+LN18	\$27,197	\$15,421,122	\$2,628,076	\$0	\$2,803	\$237,821	\$73,729	\$169,882	\$3,043,351	\$5,041,577	\$1,229,982	\$595,398	\$4,525,883
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$3,370,605	LN 3	\$118	\$1,775,357	\$60,126	\$0	\$0	-\$764	\$11,781	\$27,012	\$296,893	\$501,752	\$195,453	\$216	\$502,662
21		INTEREST AND RELATED ITEMS	\$0	A-12.14+16-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$1,795	A-12.LN 21	\$0	\$881	\$186	\$0	\$0	\$18	\$3	\$8	\$187	\$245	\$66	\$0	\$202
23		TOTAL INCOME ADJUSTMENTS	\$1,795	LN21+LN22	\$0	\$881	\$186	\$0	\$0	\$18	\$3	\$8	\$187	\$245	\$66	\$0	\$202
24		RETURN LESS INCOME ADJ	\$3,368,810	LN20-LN23	\$118	\$1,774,476	\$59,940	\$0	\$0	-\$781	\$11,777	\$27,004	\$296,706	\$501,507	\$195,386	\$215	\$502,461
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	\$3,368,810		\$118	\$1,774,476	\$59,940	\$0	\$0	-\$781	\$11,777	\$27,004	\$296,706	\$501,507	\$195,386	\$215	\$502,461
27		FEDERAL TAXABLE INCOME	\$3,368,810		\$118	\$1,774,476	\$59,940	\$0	\$0	-\$781	\$11,777	\$27,004	\$296,706	\$501,507	\$195,386	\$215	\$502,461
28	35.00%	FEDERAL INCOME TAX	\$1,813,975	LN 27*FTR	\$64	\$955,487	\$32,276	\$0	\$0	-\$421	\$6,342	\$14,541	\$159,765	\$270,042	\$105,208	\$116	\$270,556
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	\$1,813,975	LN28-LN29	\$64	\$955,487	\$32,276	\$0	\$0	-\$421	\$6,342	\$14,541	\$159,765	\$270,042	\$105,208	\$116	\$270,556
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	\$5,182,785		\$182	\$2,729,964	\$92,216	\$0	\$0	-\$1,202	\$18,119	\$41,545	\$456,470	\$771,549	\$300,594	\$331	\$773,016
33		STATE TAXABLE INCOME	\$5,182,785		\$182	\$2,729,964	\$92,216	\$0	\$0	-\$1,202	\$18,119	\$41,545	\$456,470	\$771,549	\$300,594	\$331	\$773,016
34	9.80%	STATE INCOME TAX	\$368,492	LN 33*STR	\$12	\$195,731	\$6,582	\$0	\$0	-\$61	\$1,388	\$2,664	\$32,735	\$52,850	\$22,745	\$23	\$53,823
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	\$368,492	LN34-LN35	\$12	\$195,731	\$6,582	\$0	\$0	-\$61	\$1,388	\$2,664	\$32,735	\$52,850	\$22,745	\$23	\$53,823
37		FEDERAL TAX AT MAXIMUM RATE	\$1,735,448		\$61	\$914,124	\$30,878	\$0	\$0	-\$402	\$6,067	\$13,911	\$152,848	\$258,352	\$100,654	\$111	\$258,843
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	-\$152,435		-\$5	-\$80,293	-\$2,712	\$0	\$0	\$35	-\$533	-\$1,222	-\$13,426	-\$22,693	-\$8,841	-\$10	-\$22,736

A-2,1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$7,035,223	A-3, LN 4	\$0	\$3,340,232	\$738,206	\$0	\$0	\$82,853	\$16,750	\$35,477	\$678,947	\$973,667	\$301,001	\$8,488	\$859,601
2	2210	CENTRAL OFFICE SWITCHING	\$20,174,170	A-4, LN 21+25	\$0	\$0	\$18,464,752	\$0	\$0	\$1,709,418	\$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	\$72,010,971	A-4, LN 41	\$0	\$15,883,581	\$0	\$0	\$0	\$414,190	\$0	\$594,256	\$9,938,636	\$24,430,749	\$0	\$0	\$20,749,559
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	\$83,694,264	A-5, LN 21	\$0	\$67,290,032	\$0	\$0	\$0	\$435,379	\$315,169	\$6,831,808	\$0	\$7,734,801	\$0	\$1,087,076	
7	2680	TANGIBLE ASSETS	\$23,705	A-3, LN 14	\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
8	2690	INTANGIBLE ASSETS	\$1,211,183	A-3, LN 15	\$0	\$572,544	\$129,116	\$0	\$0	\$14,160	\$2,986	\$6,089	\$115,239	\$170,463	\$50,017	\$59	\$150,510
9		TOTAL PLANT IN SERVICE	\$184,149,516		\$0	\$87,098,263	\$19,334,319	\$0	\$0	\$2,220,696	\$455,179	\$951,029	\$17,567,112	\$25,578,387	\$8,086,429	\$8,548	\$22,849,554
10		% DISTRIBUTION	100.00%		0.00%	47.30%	10.50%	0.00%	0.00%	1.21%	0.25%	0.52%	9.54%	13.89%	4.39%	0.00%	12.41%
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	\$1,393,603	A-6, LN 13	\$0	\$679,850	\$101,611	\$0	\$0	\$10,766	\$5,136	\$4,634	\$136,425	\$185,067	\$85,696	\$58	\$184,359
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6, LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$185,543,119		\$0	\$87,778,113	\$19,435,930	\$0	\$0	\$2,231,462	\$460,315	\$955,663	\$17,703,537	\$25,763,454	\$8,172,125	\$8,606	\$23,033,913
16		% DISTRIBUTION	100.00%		0.00%	47.31%	10.48%	0.00%	0.00%	1.20%	0.25%	0.52%	9.54%	13.89%	4.40%	0.00%	12.41%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$149,465,202	A-7, LN 9	\$0	\$69,275,165	\$18,293,426	\$0	\$0	\$2,128,484	\$335,653	\$666,490	\$14,567,473	\$20,479,335	\$6,021,316	\$6,656	\$17,691,204
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	\$23,705	A-7, LN 17	\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$6,872,797	A-7, LN 28	\$0	\$3,066,945	\$710,094	\$0	\$0	\$121,158	\$21,665	\$51,242	\$573,529	\$925,616	\$442,421	\$65	\$960,063
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$29,181,415		\$0	\$15,424,130	\$430,167	\$0	\$0	-\$18,256	\$102,933	\$237,894	\$2,560,053	\$4,354,995	\$1,707,778	\$1,884	\$4,379,838
25		% DISTRIBUTION	100.00%		0.00%	52.86%	1.47%	0.00%	0.00%	-0.06%	0.35%	0.82%	8.77%	14.92%	5.85%	0.01%	15.01%
26	1220	MATERIALS AND SUPPLIES	\$401,267	A-3, LN 16	\$0	\$196,351	\$36,225	\$0	\$0	\$2,944	\$1,167	\$1,290	\$40,243	\$56,031	\$17,306	\$20	\$49,690
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$714,892	A-3, LN 10	\$1,061	\$337,787	\$74,069	\$0	\$0	\$8,448	\$1,796	\$3,619	\$68,403	\$99,100	\$31,793	\$33	\$88,784
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$30,297,574		\$1,061	\$15,958,267	\$540,460	\$0	\$0	-\$6,864	\$105,896	\$242,802	\$2,668,698	\$4,510,126	\$1,756,878	\$1,938	\$4,518,312
32		% DISTRIBUTION	100.00%		0.00%	52.67%	1.78%	0.00%	0.00%	-0.02%	0.35%	0.80%	8.81%	14.89%	5.80%	0.01%	14.91%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$92,185,141	A-4, LN 42	\$0	\$15,883,581	\$18,464,752	\$0	\$0	\$2,123,608	\$0	\$594,256	\$9,938,636	\$24,430,749	\$0	\$0	\$20,749,559
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	\$83,694,264	A-5, LN 23	\$0	\$67,290,032	\$0	\$0	\$0	\$0	\$435,379	\$315,169	\$6,831,808	\$0	\$7,734,801	\$0	\$1,087,076
1d		TOTAL	\$175,879,405		\$0	\$83,173,613	\$18,464,752	\$0	\$0	\$2,123,608	\$435,379	\$909,425	\$16,770,443	\$24,430,749	\$7,734,801	\$0	\$21,836,635
1e		% DISTRIBUTION	100.00%		0.00%	47.29%	10.50%	0.00%	0.00%	1.21%	0.25%	0.52%	9.54%	13.89%	4.40%	0.00%	12.42%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$6,754,157	LN 1e	\$0	\$3,208,338	\$710,361	\$0	\$0	\$80,375	\$16,086	\$34,400	\$651,829	\$935,113	\$290,903	\$0	\$826,752
3		GENERAL PURPOSE COMPUTERS	\$281,067	LN 1e & DIRE	\$0	\$131,894	\$27,845	\$0	\$0	\$2,478	\$664	\$1,077	\$27,118	\$38,554	\$10,098	\$8,488	\$32,850
4		TOTAL GENERAL SUPPORT ASSETS	\$7,035,223		\$0	\$3,340,232	\$738,206	\$0	\$0	\$82,853	\$16,750	\$35,477	\$678,947	\$973,667	\$301,001	\$8,488	\$859,601
5		% DISTRIBUTION	100.00%		0.00%	47.48%	10.49%	0.00%	0.00%	1.18%	0.24%	0.50%	9.65%	13.84%	4.28%	0.12%	12.22%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$182,914,629		\$0	\$86,513,845	\$19,202,959	\$0	\$0	\$2,206,460	\$452,130	\$944,902	\$17,449,390	\$25,404,416	\$8,035,801	\$8,488	\$22,696,236
7		% DISTRIBUTION	100.00%		0.00%	47.30%	10.50%	0.00%	0.00%	1.21%	0.25%	0.52%	9.54%	13.89%	4.39%	0.00%	12.41%
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	\$182,914,629		\$0	\$86,513,845	\$19,202,959	\$0	\$0	\$2,206,460	\$452,130	\$944,902	\$17,449,390	\$25,404,416	\$8,035,801	\$8,488	\$22,696,236
10		% DISTRIBUTION	100.00%		0.00%	47.30%	10.50%	0.00%	0.00%	1.21%	0.25%	0.52%	9.54%	13.89%	4.39%	0.00%	12.41%
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	\$23,705	LN 10	\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
14		TOTAL	\$23,705		\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
15 2690 INTANGIBLE ASSETS																	
16	1220	MATERIALS AND SUPPLIES	\$401,267	LN 10	\$0	\$196,351	\$36,225	\$0	\$0	\$2,944	\$1,167	\$1,290	\$40,243	\$56,031	\$17,306	\$20	\$49,690
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	\$109,320,296		\$0	\$86,513,845	\$19,202,959	\$0	\$0	\$2,206,460	\$452,130	\$944,902	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	79.14%	17.57%	0.00%	0.00%	2.02%	0.41%	0.86%	0.00%	0.00%	0.00%	0.00%	0.00%
23 COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES																	
24		% DISTRIBUTION	\$92,705,792		\$0	\$0	\$18,464,752	\$0	\$0	\$2,123,608	\$435,379	\$909,425	\$16,770,443	\$24,430,749	\$7,734,801	\$0	\$21,836,635
		% DISTRIBUTION	100.00%		0.00%	0.00%	19.92%	0.00%	0.00%	2.29%	0.47%	0.98%	18.09%	26.35%	8.34%	0.00%	23.55%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE												
		ALLOCATION FACTORS														
1		EQUIVALENT ACCESS LINES - MSG CWF	\$1	AL-1, LN 4	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2		IX CIRCUIT MILES - MSG CWF	\$1	AL-1, LN 8	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
3	2310	INFORMATION ORIG/TERM														
4		OTHER IOT EQUIPMENT														
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	2410	CABLE AND WIRE FACILITIES														
13		SUBSCRIBER LINE	\$67,632,725	LN 1/DIRECT	\$0	\$67,290,032	\$0	\$0	\$0	\$0	\$0	\$342,693	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$7,633,227	DIRECT	\$0	\$0	\$0	\$0	\$0	\$57,036	\$0	\$6,489,115	\$0	\$0	\$0	\$1,087,076
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$7,672,042	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,672,042	\$0	\$0
17a		IX TRUNK - ACCESS	\$715,826	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$337,898	\$315,169	\$0	\$0	\$62,759	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$40,445	DIRECT	\$0	\$0	\$0	\$0	\$0	\$40,445	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$83,694,264		\$0	\$67,290,032	\$0	\$0	\$0	\$435,379	\$315,169	\$6,831,808	\$0	\$7,734,801	\$0	\$1,087,076
22		% DISTRIBUTION	100.00%		0.00%	80.40%	0.00%	0.00%	0.00%	0.52%	0.38%	8.16%	0.00%	9.24%	0.00%	1.30%
23		TOTAL CABLE & WIRE FACILITIES	\$83,694,264		\$0	\$67,290,032	\$0	\$0	\$0	\$435,379	\$315,169	\$6,831,808	\$0	\$7,734,801	\$0	\$1,087,076
24		% DISTRIBUTION	100.00%		0.00%	80.40%	0.00%	0.00%	0.00%	0.52%	0.38%	8.16%	0.00%	9.24%	0.00%	1.30%

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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$182,914,629	VARIOUS	\$0	\$86,513,845	\$19,202,959	\$0	\$0	\$2,206,460	\$452,130	\$944,902	\$17,449,390	\$25,404,416	\$8,035,801	\$8,488	\$22,696,236
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$182,914,629		\$0	\$86,513,845	\$19,202,959	\$0	\$0	\$2,206,460	\$452,130	\$944,902	\$17,449,390	\$25,404,416	\$8,035,801	\$8,488	\$22,696,236
4		% DISTRIBUTION	100.00%		0.00%	47.30%	10.50%	0.00%	0.00%	1.21%	0.25%	0.52%	9.54%	13.89%	4.39%	0.00%	12.41%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$40,259	LN 4	\$0	\$19,634	\$3,579	\$0	\$0	\$356	\$115	\$153	\$4,035	\$5,452	\$1,971	\$2	\$4,964
7	6120	GENERAL SUPPORT	\$1,430,822	A-3, LN 5	\$0	\$674,173	\$149,534	\$0	\$0	\$17,356	\$3,630	\$7,436	\$135,308	\$198,837	\$63,803	\$1,737	\$179,010
8		TOTAL GENERAL SUPPORT EXP	\$1,471,081		\$0	\$693,806	\$153,113	\$0	\$0	\$17,712	\$3,745	\$7,588	\$139,343	\$204,288	\$65,773	\$1,738	\$183,974
9		% DISTRIBUTION	100.00%		0.00%	47.16%	10.41%	0.00%	0.00%	1.20%	0.25%	0.52%	9.47%	13.89%	4.47%	0.12%	12.51%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$953,140	A-4, LN 47	\$0	\$0	\$910,552	\$0	\$0	\$42,588	\$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	\$1,501,670	A-4, LN 48	\$0	\$337,972	\$0	\$0	\$0	\$9,238	\$0	\$10,951	\$216,880	\$504,448	\$0	\$0	\$422,182
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	\$2,454,810		\$0	\$337,972	\$910,552	\$0	\$0	\$51,825	\$0	\$10,951	\$216,880	\$504,448	\$0	\$0	\$422,182
16		% DISTRIBUTION	100.00%		0.00%	13.77%	37.09%	0.00%	0.00%	2.11%	0.00%	0.45%	8.83%	20.55%	0.00%	0.00%	17.20%
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	\$1,768,928	A-5, LN 22	\$0	\$1,451,301	\$0	\$0	\$0	\$0	\$8,929	\$4,552	\$139,597	\$0	\$138,595	\$0	\$25,954
25		TOTAL PLANT SPECIFIC EXPENSE	\$5,694,819		\$0	\$2,483,080	\$1,063,665	\$0	\$0	\$69,537	\$12,674	\$23,092	\$495,819	\$708,736	\$204,368	\$1,738	\$632,110
26		% DISTRIBUTION	100.00%		0.00%	43.60%	18.68%	0.00%	0.00%	1.22%	0.22%	0.41%	8.71%	12.45%	3.59%	0.03%	11.10%

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PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUALLY ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		MILEAGE FACILITY	B&C	WBI	
													CHANNEL TERM	CHANNEL TERM				
1		CENTRAL OFFICE EQUIPMENT	\$92,185,141	A-4, LN 38	\$0	\$15,883,581	\$18,464,752	\$0	\$0	\$2,123,608	\$0	\$594,256	\$9,938,636	\$24,430,749	\$0	\$0	\$20,749,559	
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	\$83,694,264	A-5, LN 21	\$0	\$67,290,032	\$0	\$0	\$0	\$0	\$435,379	\$315,169	\$6,831,808	\$0	\$7,734,801	\$0	\$1,087,076	
4		TOTAL	\$175,879,405		\$0	\$83,173,613	\$18,464,752	\$0	\$0	\$2,123,608	\$435,379	\$909,425	\$16,770,443	\$24,430,749	\$7,734,801	\$0	\$21,836,635	
5		% DISTRIBUTION	100.00%		0.00%	47.29%	10.50%	0.00%	0.00%	1.21%	0.25%	0.52%	9.54%	13.89%	4.40%	0.00%	12.42%	
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	6530	NETWORK OPERATIONS EXPENSE	\$3,465,078	LN 5	\$0	\$1,651,339	\$352,168	\$0	\$0	\$37,976	\$8,950	\$16,326	\$334,044	\$482,417	\$151,401	\$0	\$430,456	
8	6540	ACCESS / USF EXPENSE	\$1,578,024	DIRECT	\$0	\$1,578,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$381,116	A-3, LN 5	\$0	\$186,783	\$36,724	\$0	\$0	\$3,279	\$912	\$1,415	\$39,068	\$52,294	\$15,437	\$475	\$44,730	
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$324,610	A-4, LN 47	\$0	\$0	\$311,500	\$0	\$0	\$13,110	\$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	\$6,424,238	A-4, LN 48	\$0	\$1,417,531	\$0	\$0	\$0	\$38,124	\$0	\$46,016	\$916,396	\$2,181,207	\$0	\$0	\$1,824,964	
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	\$2,712,101	A-5, LN 22	\$0	\$2,175,642	\$0	\$0	\$0	\$0	\$15,523	\$8,334	\$218,214	\$0	\$259,426	\$0	\$34,962	
17		TOTAL DEP EXP - PLANT IN SERVICE	\$9,842,065		\$0	\$3,779,955	\$348,223	\$0	\$0	\$54,513	\$16,434	\$55,766	\$1,173,678	\$2,233,501	\$274,863	\$475	\$1,904,656	
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	\$9,842,065		\$0	\$3,779,955	\$348,223	\$0	\$0	\$54,513	\$16,434	\$55,766	\$1,173,678	\$2,233,501	\$274,863	\$475	\$1,904,656	
20		% DISTRIBUTION	100.00%		0.00%	38.41%	3.54%	0.00%	0.00%	0.55%	0.17%	0.57%	11.93%	22.69%	2.79%	0.00%	19.35%	
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + Di	\$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	\$528,914	A-3, LN 10	\$0	\$250,448	\$56,037	\$0	\$0	\$6,111	\$1,307	\$2,628	\$50,489	\$74,320	\$21,932	\$26	\$65,616	
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	\$528,914		\$0	\$250,448	\$56,037	\$0	\$0	\$6,111	\$1,307	\$2,628	\$50,489	\$74,320	\$21,932	\$26	\$65,616	
28		% DISTRIBUTION	100.00%		0.00%	47.35%	10.59%	0.00%	0.00%	1.16%	0.25%	0.50%	9.55%	14.05%	4.15%	0.00%	12.41%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$15,414,081		\$0	\$7,259,766	\$756,428	\$0	\$0	\$98,600	\$26,692	\$74,720	\$1,558,211	\$2,790,239	\$448,196	\$501	\$2,400,728	
30		% DISTRIBUTION	100.00%		0.00%	47.10%	4.91%	0.00%	0.00%	0.64%	0.17%	0.48%	10.11%	18.10%	2.91%	0.00%	15.57%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$27	A-3, LN 5	\$0	\$14	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$3	\$1	\$0	\$2	
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$225,185	A-4, LN 43	\$0	\$40,806	\$40,686	\$0	\$0	\$1,383	\$0	\$502	\$30,903	\$63,588	\$0	\$0	\$47,318	
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$90,917	A-5, LN 22	\$0	\$75,316	\$0	\$0	\$0	\$0	\$439	\$388	\$6,915	\$0	\$6,516	\$0	\$1,344	
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		TOTAL RENT REVENUE	\$316,128		\$0	\$116,136	\$40,688	\$0	\$0	\$1,383	\$439	\$889	\$37,821	\$63,591	\$6,517	\$0	\$48,664	

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CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$5,694,819	A-9, LN 25	\$0	\$2,483,080	\$1,063,665	\$0	\$0	\$69,537	\$12,674	\$23,092	\$495,819	\$708,736	\$204,368	\$1,738	\$632,110
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$3,465,078	A-10, LN 8	\$0	\$1,651,339	\$352,168	\$0	\$0	\$37,976	\$8,950	\$16,326	\$334,044	\$482,417	\$151,401	\$0	\$430,456
4		ACCESS CHARGE EXPENSE	\$1,578,024	A-10, LN 9	\$0	\$1,578,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,456,429	A-11, LN 31	\$0	\$858,182	\$226,959	\$0	\$2,226	\$24,503	\$5,991	\$10,543	\$203,496	\$296,843	\$93,906	\$467,234	\$266,544
6		TOTAL BIG THREE EXPENSES	\$13,194,350		\$0	\$6,570,625	\$1,642,792	\$0	\$2,226	\$132,016	\$27,616	\$49,961	\$1,033,360	\$1,487,996	\$449,675	\$468,973	\$1,329,110
7		% DISTRIBUTION	100.00%		0.00%	49.80%	12.45%	0.00%	0.02%	1.00%	0.21%	0.38%	7.83%	11.28%	3.41%	3.55%	10.07%
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	\$3,557,323	LN 7	\$27,004	\$1,707,754	\$460,727	\$0	\$577	\$40,561	\$7,478	\$15,094	\$273,974	\$396,932	\$135,124	\$125,542	\$366,555
10		TOTAL CORPORATE OPERATIONS	\$3,557,323		\$27,004	\$1,707,754	\$460,727	\$0	\$577	\$40,561	\$7,478	\$15,094	\$273,974	\$396,932	\$135,124	\$125,542	\$366,555
11		% DISTRIBUTION	100.00%		0.76%	48.01%	12.95%	0.00%	0.02%	1.14%	0.21%	0.42%	7.70%	11.16%	3.80%	3.53%	10.30%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17																	
OTHER INCOME ADJUSTMENTS																	
18		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
19		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$1,795	A-3, LN 10	\$0	\$881	\$186	\$0	\$0	\$18	\$3	\$8	\$187	\$245	\$66	\$0	\$202
20		TOTAL	\$1,795		\$0	\$881	\$186	\$0	\$0	\$18	\$3	\$8	\$187	\$245	\$66	\$0	\$202
21																	
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$637,227	A-3, LN 10	\$0	\$301,899	\$62,003	\$0	\$0	\$7,247	\$1,821	\$3,106	\$60,279	\$87,776	\$31,499	\$29	\$81,569
26		TOTAL OPERATING TAXES	\$637,227		\$0	\$301,899	\$62,003	\$0	\$0	\$7,247	\$1,821	\$3,106	\$60,279	\$87,776	\$31,499	\$29	\$81,569

Merged Group A TYCOS

TYCOS	INDEX TO SEPARATIONS FORMS	SCHEDULE	
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Merged Group A TYCOS
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REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE			INTRASTATE			SPECIAL ACCESS		TWX	EAS	EXCHANGE
				MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$78,138,155	S-2,LN 35	\$0	\$15,668,306	\$0	\$12,351,023	\$7,438,414	\$4,543,552	\$867,839	\$48,511	\$0	\$0	\$37,220,510
2	RATE OF RETURN	10.81%		0.00%	10.75%	0.00%	10.75%	11.13%	11.13%	10.75%	11.13%	0.00%	0.00%	10.75%
3	RETURN ON INVESTMENT	\$8,444,506	LN1*LN 2	\$0	\$1,684,213	\$0	\$1,327,667	\$827,524	\$505,470	\$93,303	\$5,397	\$0	\$0	\$4,000,933
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	\$8,444,506	LN3-LN4	\$0	\$1,684,213	\$0	\$1,327,667	\$827,524	\$505,470	\$93,303	\$5,397	\$0	\$0	\$4,000,933
6	FEDERAL OPERATING INCOME TAX	\$4,544,262	LN 28	\$0	\$906,318	\$0	\$714,485	\$445,224	\$272,060	\$50,206	\$2,905	\$0	\$0	\$2,153,065
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$4,544,262	LN 6-LN 7	\$0	\$906,318	\$0	\$714,485	\$445,224	\$272,060	\$50,206	\$2,905	\$0	\$0	\$2,153,065
9	STATE AND LOCAL INCOME TAX	\$931,272	LN 33	\$0	\$186,499	\$0	\$144,666	\$91,921	\$58,569	\$10,237	\$682	\$0	\$0	\$438,698
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	\$931,272	LN 9-LN 10	\$0	\$186,499	\$0	\$144,666	\$91,921	\$58,569	\$10,237	\$682	\$0	\$0	\$438,698
13	OPERATING EXPENSE AND TAX	\$67,744,835	S-8,LN 20	\$0	\$15,872,974	\$0	\$10,808,889	\$7,047,002	\$3,362,025	\$1,424,056	\$52,470	\$0	\$0	\$29,177,419
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	\$81,664,874	S+8+11thru15	\$0	\$18,650,004	\$0	\$12,995,706	\$8,411,671	\$4,198,124	\$1,577,802	\$61,454	\$0	\$0	\$35,770,114
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$134,870	LN 16*LN 17	\$0	\$0	\$0	\$0	\$20,919	\$8,864	\$5,572	\$111	\$0	\$0	\$99,403
19	TOTAL REVENUE REQUIREMENT	\$81,799,745		\$0	\$18,650,004	\$0	\$12,995,706	\$8,432,590	\$4,206,988	\$1,583,374	\$61,565	\$0	\$0	\$35,869,518

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	\$8,444,506	LN 3	\$0	\$1,684,213	\$0	\$1,327,667	\$827,524	\$505,470	\$93,303	\$5,397	\$0	\$0	\$4,000,933
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	\$5,163	S-12,LN 25+26	\$0	\$1,052	\$0	\$767	\$680	\$216	\$63	\$2	\$0	\$0	\$2,384
23	TOTAL INCOME ADJUSTMENTS	\$5,163	LN 21+22	\$0	\$1,052	\$0	\$767	\$680	\$216	\$63	\$2	\$0	\$0	\$2,384
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$8,439,343		\$0	\$1,683,161	\$0	\$1,326,900	\$826,844	\$505,254	\$93,240	\$5,395	\$0	\$0	\$3,998,549
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$906,318	\$0	\$714,485	\$445,224	\$272,060	\$50,206	\$2,905	\$0	\$0	\$2,153,065
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$4,544,262	LN26-LN27	\$0	\$906,318	\$0	\$714,485	\$445,224	\$272,060	\$50,206	\$2,905	\$0	\$0	\$2,153,065
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$12,983,605	LN25+LN28-S-12,LN 30	\$0	\$2,589,479	\$0	\$2,041,385	\$1,272,067	\$777,315	\$143,446	\$8,300	\$0	\$0	\$6,151,614
31	STATE INCOME TAX @	7.90%	LN 30*FIT	\$0	\$186,499	\$0	\$144,666	\$91,921	\$58,569	\$10,237	\$682	\$0	\$0	\$438,698
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	\$931,272		\$0	\$186,499	\$0	\$144,666	\$91,921	\$58,569	\$10,237	\$682	\$0	\$0	\$438,698

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	\$19,448,748	S-3,LN 10	\$0	\$4,189,290	\$0	\$3,106,044	\$2,199,037	\$939,496	\$371,875	\$8,432	\$0	\$0	\$8,634,573	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$46,635,219	S-4,LN 52	\$0	\$19,545,283	\$0	\$0	\$5,773,178	\$2,955,634	\$0	\$0	\$0	\$0	\$18,361,124	\$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	\$141,265,117	S-4,LN 78	\$0	\$17,153,050	\$0	\$60,852,494	\$9,137,664	\$4,167,314	\$6,847,829	\$151,633	\$0	\$0	\$42,955,134	\$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	\$308,861,888	S-5,LN 42	\$0	\$70,264,459	\$0	\$19,302,077	\$37,946,080	\$17,448,840	\$2,783,765	\$77,946	\$0	\$0	\$161,038,720	\$0
7	TANGIBLE ASSETS		2680	\$69,115	S-3,LN 29	\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
8	INTANGIBLE ASSETS		2690	\$3,099,281	S-3,LN 36	\$0	\$662,080	\$0	\$502,093	\$309,938	\$146,677	\$66,485	\$1,344	\$0	\$0	\$1,410,663	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$519,379,366		\$0	\$111,827,834	\$0	\$83,773,932	\$55,370,723	\$25,660,070	\$10,072,505	\$239,372	\$0	\$0	\$232,434,931	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	16.13%	10.66%	4.94%	1.94%	0.05%	0.00%	0.00%	44.75%	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	\$1,952,230	S-6,LN 15	\$0	\$415,523	\$0	\$333,368	\$172,769	\$128,532	\$31,635	\$1,756	\$0	\$0	\$868,648	\$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			\$521,331,596		\$0	\$112,243,357	\$0	\$84,107,299	\$55,543,492	\$25,788,602	\$10,104,139	\$241,129	\$0	\$0	\$233,303,578	\$0
18	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	16.13%	10.65%	4.95%	1.94%	0.05%	0.00%	0.00%	44.75%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$428,301,241	S-7,LN 18	\$0	\$93,300,047	\$0	\$69,010,748	\$46,790,639	\$20,166,600	\$9,100,513	\$180,578	\$0	\$0	\$189,752,115	\$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	\$17,279	S-7,LN 23	\$0	\$3,433	\$0	\$2,752	\$1,213	\$531	\$638	\$4	\$0	\$0	\$8,707	\$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		\$18,116,119	S-7,LN 32	\$0	\$4,058,682	\$0	\$3,086,625	\$1,668,626	\$1,246,349	\$186,200	\$14,565	\$0	\$0	\$7,855,073	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$74,896,959		\$0	\$14,881,195	\$0	\$12,007,174	\$7,083,015	\$4,375,121	\$816,788	\$45,982	\$0	\$0	\$35,687,684	\$0
27	% DISTRIBUTION			100.00%		0.00%	19.87%	0.00%	16.03%	9.46%	5.84%	1.09%	0.06%	0.00%	0.00%	47.65%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,316,948	S-6,LN 31	\$0	\$299,167	\$0	\$84,144	\$149,597	\$70,133	\$14,856	\$377	\$0	\$0	\$698,674	\$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 JURISDICTION ASSETS		1500	\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$1,924,248		\$0	\$487,944	\$0	\$259,704	\$205,803	\$98,298	\$36,195	\$2,153	\$0	\$0	\$834,152	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$78,138,155		\$0	\$15,668,306	\$0	\$12,351,023	\$7,438,414	\$4,543,552	\$867,839	\$48,511	\$0	\$0	\$37,220,510	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.05%	0.00%	15.81%	9.52%	5.81%	1.11%	0.06%	0.00%	0.00%	47.63%	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			\$29,507,936		\$0	\$6,754,940	\$0	\$3,917,903	\$3,255,014	\$1,555,950	\$597,962	\$24,958	\$0	\$0	\$13,401,209	\$0
3	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	13.28%	11.03%	5.27%	2.03%	0.08%	0.00%	0.00%	45.42%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$496,762,223		\$0	\$106,962,792	\$0	\$80,154,571	\$52,856,922	\$24,571,788	\$9,631,593	\$229,579	\$0	\$0	\$222,354,977	\$0
6	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	16.14%	10.64%	4.95%	1.94%	0.05%	0.00%	0.00%	44.76%	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)			\$18,670,793	LN 6+DIRECT	\$0	\$4,026,020	\$0	\$2,981,332	\$2,121,298	\$906,560	\$352,575	\$8,146	\$0	\$0	\$8,274,862	\$0
9	GENERAL PURPOSE COMPUTERS			\$777,954	LN 6+DIRECT	\$0	\$163,269	\$0	\$124,712	\$77,740	\$32,936	\$19,300	\$286	\$0	\$0	\$359,711	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$19,448,748		\$0	\$4,189,290	\$0	\$3,106,044	\$2,199,037	\$939,496	\$371,875	\$8,432	\$0	\$0	\$8,634,573	\$0
11	% DISTRIBUTION			100.00%		0.00%	21.54%	0.00%	15.97%	11.31%	4.83%	1.91%	0.04%	0.00%	0.00%	44.40%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
13	ORIG/TERM, AND C&WF			\$516,210,971		\$0	\$111,152,082	\$0	\$83,260,615	\$55,055,960	\$25,511,284	\$10,003,469	\$238,011	\$0	\$0	\$230,989,550	\$0
14	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	16.13%	10.67%	4.94%	1.94%	0.05%	0.00%	0.00%	44.75%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$69,115	LN 11+DIRECT	\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
22	GENERAL SUPPORT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$69,115		\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
28	TOTAL TANGIBLE ASSETS			\$69,115		\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
29	% DISTRIBUTION			100.00%		0.00%	19.78%	0.00%	16.24%	6.98%	3.05%	3.69%	0.03%	0.00%	0.00%	50.23%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$516,280,086		\$0	\$111,165,754	\$0	\$83,271,839	\$55,060,785	\$25,513,393	\$10,006,020	\$238,028	\$0	\$0	\$231,024,267	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	16.13%	10.66%	4.94%	1.94%	0.05%	0.00%	0.00%	44.75%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$3,099,281	LN 33	\$0	\$662,080	\$0	\$502,093	\$309,938	\$146,677	\$66,485	\$1,344	\$0	\$0	\$1,410,663	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$3,099,281		\$0	\$662,080	\$0	\$502,093	\$309,938	\$146,677	\$66,485	\$1,344	\$0	\$0	\$1,410,663	\$0
37	% DISTRIBUTION			100.00%		0.00%	21.36%	0.00%	16.20%	10.00%	4.73%	2.15%	0.04%	0.00%	0.00%	45.52%	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	\$846,816	LN 11+DIRECT	\$0	\$846,816	\$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			\$846,816		\$0	\$846,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			100.00%		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$45,788,403	LN 13	\$0	\$18,698,467	\$0	\$0	\$5,773,178	\$2,955,634	\$0	\$0	\$0	\$0	\$18,361,124	\$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			\$45,788,403		\$0	\$18,698,467	\$0	\$0	\$5,773,178	\$2,955,634	\$0	\$0	\$0	\$0	\$18,361,124	\$0
51	% DISTRIBUTION			100.00%		0.00%	40.84%	0.00%	0.00%	12.61%	6.45%	0.00%	0.00%	0.00%	0.00%	40.10%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$46,635,219		\$0	\$19,545,283	\$0	\$0	\$5,773,178	\$2,955,634	\$0	\$0	\$0	\$0	\$18,361,124	\$0
53	% DISTRIBUTION			100.00%		0.00%	41.91%	0.00%	0.00%	12.38%	6.34%	0.00%	0.00%	0.00%	0.00%	39.37%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$16,397,244	AL-1.LN12	\$0	\$64,822	\$0	\$9,457,610	\$36,641	\$13,547	\$1,608,649	\$17,987	\$0	\$0	\$5,197,987	\$0
56	EXCH TRUNK - EAS		4.121	\$556,251	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556,251	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$22,443,653	DIRECT	\$0	\$0	\$0	\$22,443,653	\$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	\$65,044,434	AL-1.LN 2	\$0	\$16,206,564	\$0	\$78,947	\$8,766,643	\$4,006,727	\$57,309	\$4,170	\$0	\$0	\$35,924,074	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$4,076,238	DIRECT	\$0	\$0	\$0	\$1,516,747	\$0	\$0	\$1,264,772	\$78,223	\$0	\$0	\$1,216,495	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$108,517,819		\$0	\$16,271,387	\$0	\$33,496,957	\$8,803,284	\$4,020,274	\$2,930,730	\$100,380	\$0	\$0	\$42,894,807	\$0
63	% DISTRIBUTION			100.00%		0.00%	14.99%	0.00%	30.87%	8.11%	3.70%	2.70%	0.09%	0.00%	0.00%	39.53%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$882,230	DIRECT	\$0	\$0	\$0	\$882,230	\$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	\$30,416,208	AL-1.LN14	\$0	\$0	\$0	\$26,460,994	\$0	\$0	\$3,904,652	\$50,562	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,404,813	AL-1.LN6	\$0	\$879,103	\$0	\$12,314	\$295,227	\$151,030	\$12,446	\$690	\$0	\$0	\$54,002	\$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			\$31,821,021		\$0	\$879,103	\$0	\$26,473,308	\$295,227	\$151,030	\$3,917,098	\$51,253	\$0	\$0	\$54,002	\$0
71	% DISTRIBUTION			100.00%		0.00%	2.76%	0.00%	83.19%	0.93%	0.47%	12.31%	0.16%	0.00%	0.00%	0.17%	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	\$44,049	LN 15+DIRECT	\$0	\$2,561	\$0	\$0	\$39,152	(\$3,990)	\$0	\$0	\$0	\$0	\$6,325	\$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			\$44,049		\$0	\$2,561	\$0	\$0	\$39,152	(\$3,990)	\$0	\$0	\$0	\$0	\$6,325	\$0
76	% DISTRIBUTION			100.00%		0.00%	5.81%	0.00%	0.00%	88.88%	-9.06%	0.00%	0.00%	0.00%	0.00%	14.36%	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			\$141,265,117		\$0	\$17,153,050	\$0	\$60,852,494	\$9,137,664	\$4,167,314	\$6,847,829	\$151,633	\$0	\$0	\$42,955,134	\$0
79	% DISTRIBUTION			100.00%		0.00%	12.14%	0.00%	43.08%	6.47%	2.95%	4.85%	0.11%	0.00%	0.00%	30.41%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$187,900,336		\$0	\$36,698,333	\$0	\$60,852,494	\$14,910,842	\$7,122,948	\$6,847,829	\$151,633	\$0	\$0	\$61,316,258	\$0
81	% DISTRIBUTION			100.00%		0.00%	19.53%	0.00%	32.39%	7.94%	3.79%	3.64%	0.08%	0.00%	0.00%	32.63%	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)			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
2	RELATIVE MOU'S - COINLESS PAY TEL			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	EQUIVALENT LOOPS - CWF			\$1	AL-1,LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4	EQUIVALENT CHANNELS - WIDEBAND			\$1	AL-1,LN 12	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUIVALENT CHANNELS - IX WIDEBAND			\$1	AL-1,LN 14	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	IX CIRCUIT MILES - CWF			\$1	AL-1,LN 8	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	REL.MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	HOST/REMOTE MOU MILES			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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			0.00%		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		2410														
19	SUBSCRIBER LINE - JOINT			\$278,973,703	LN 3	\$0	\$69,507,359	\$0	\$340,221	\$37,632,021	\$17,271,919	\$241,379	\$17,713	\$0	\$0	\$153,963,091	\$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	\$278,973,703		\$0	\$69,507,359	\$0	\$340,221	\$37,632,021	\$17,271,919	\$241,379	\$17,713	\$0	\$0	\$153,963,091	\$0
22	EXCHANGE WIDEBAND - JOINT			\$18,879,806	LN 4	\$0	\$70,880	\$0	\$10,149,300	\$28,648	\$13,604	\$1,845,482	\$20,698	\$0	\$0	\$6,751,194	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$1,072,343	DIRECT	\$0	\$0	\$0	\$1,072,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$19,952,149		\$0	\$70,880	\$0	\$11,221,643	\$28,648	\$13,604	\$1,845,482	\$20,698	\$0	\$0	\$6,751,194	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$228,591	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228,591	\$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	\$228,591		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228,591	\$0
28	INTEREXCHANGE WIDEBAND			\$8,396,718	LN 5	\$0	\$0	\$0	\$7,677,750	\$0	\$0	\$681,804	\$37,164	\$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	\$8,396,718		\$0	\$0	\$0	\$7,677,750	\$0	\$0	\$681,804	\$37,164	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,162,198	LN 6	\$0	\$645,819	\$0	\$62,463	\$245,313	\$148,660	\$15,100	\$2,371	\$0	\$0	\$42,472	\$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	\$1,162,198		\$0	\$645,819	\$0	\$62,463	\$245,313	\$148,660	\$15,100	\$2,371	\$0	\$0	\$42,472	\$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			\$148,529	LN 8	\$0	\$40,402	\$0	\$0	\$40,097	\$14,658	\$0	\$0	\$0	\$0	\$53,371	\$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	\$148,529		\$0	\$40,402	\$0	\$0	\$40,097	\$14,658	\$0	\$0	\$0	\$0	\$53,371	\$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			\$308,861,888		\$0	\$70,264,459	\$0	\$19,302,077	\$37,946,080	\$17,448,840	\$2,783,765	\$77,946	\$0	\$0	\$161,038,720	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.75%	0.00%	6.25%	12.29%	5.65%	0.90%	0.03%	0.00%	0.00%	52.14%	0.00%

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	\$1	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		\$1	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	COIN PUBLIC TELEPHONE EQUIP		2310	\$0	S-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	\$0	S-5.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OTHER IOT EQUIPMENT		2310	\$0	S-5.LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES		2410	\$1	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$113,885	LN 1+DIRECT	\$0	\$24,104	\$0	\$18,341	\$13,366	\$6,076	\$2,092	\$70	\$0	\$0	\$49,836	\$0
8	GENERAL SUPPORT		6120	\$3,989,052	LN 1+DIRECT	\$0	\$859,143	\$0	\$646,675	\$408,470	\$197,886	\$78,633	\$1,852	\$0	\$0	\$1,796,392	\$0
9	TOTAL GENERAL SUPPORT EXP			\$4,102,937		\$0	\$883,247	\$0	\$665,015	\$421,836	\$203,962	\$80,726	\$1,922	\$0	\$0	\$1,846,228	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	16.21%	10.28%	4.97%	1.97%	0.05%	0.00%	0.00%	45.00%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,927,700	LN 2+DIRECT	\$0	\$363,327	\$0	\$652,194	\$152,647	\$82,409	\$61,003	\$2,364	\$0	\$0	\$613,757	\$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	\$3,160,962	LN 2+DIRECT	\$0	\$583,207	\$0	\$1,021,258	\$279,392	\$121,740	\$116,175	\$2,994	\$0	\$0	\$1,036,197	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$5,088,662		\$0	\$946,534	\$0	\$1,673,452	\$432,039	\$204,148	\$177,178	\$5,358	\$0	\$0	\$1,649,954	\$0
16	% DISTRIBUTION			100.00%		0.00%	18.60%	0.00%	32.89%	8.49%	4.01%	3.48%	0.11%	0.00%	0.00%	32.42%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$6,474,954	LN 6	\$0	\$1,474,994	\$0	\$396,224	\$799,520	\$312,264	\$71,492	\$1,130	\$0	\$0	\$3,419,330	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$6,474,954		\$0	\$1,474,994	\$0	\$396,224	\$799,520	\$312,264	\$71,492	\$1,130	\$0	\$0	\$3,419,330	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.78%	0.00%	6.12%	12.35%	4.82%	1.10%	0.02%	0.00%	0.00%	52.81%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$15,666,554		\$0	\$3,304,775	\$0	\$2,734,691	\$1,653,395	\$720,375	\$329,395	\$8,410	\$0	\$0	\$6,915,512	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.09%	0.00%	17.46%	10.55%	4.60%	2.10%	0.05%	0.00%	0.00%	44.14%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$11,563,617		\$0	\$2,421,528	\$0	\$2,069,675	\$1,231,559	\$516,412	\$248,670	\$6,489	\$0	\$0	\$5,069,284	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.94%	0.00%	17.90%	10.65%	4.47%	2.15%	0.06%	0.00%	0.00%	43.84%	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		\$1	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	CAPITAL LEASES	2681		\$0	S-7.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	LEASEHOLD IMPROVEMENTS	2682		\$1	S-7.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4	TANGIBLE PROPERTY	2680		\$1	S-3.LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
5	INTANGIBLE PROPERTY	2690		\$1	S-3.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-7.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COE, IOT AND C&WF			\$1	S-3.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	20.38%	0.00%	15.85%	11.66%	4.30%	2.53%	0.05%	0.00%	0.00%	45.24%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$9,743,163	LN 7+DIRECT	\$0	\$2,079,591	\$0	\$1,576,545	\$1,000,631	\$472,742	\$203,174	\$4,547	\$0	\$0	\$4,405,932	\$0
14	ACCESS / USF EXPENSE	6540		\$1,636,113	DIRECT	\$0	\$1,588,956	\$0	\$0	\$47,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DEPRECIATION EXPENSE																
15	GENERAL SUPPORT			\$782,612	S-3.LN 11	\$0	\$166,502	\$0	\$125,162	\$83,974	\$36,248	\$16,843	\$332	\$0	\$0	\$353,551	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$764,169	S-4.LN 53	\$0	\$251,228	\$0	\$0	\$101,250	\$49,057	\$0	\$0	\$0	\$0	\$362,634	\$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			\$8,835,461	S-4.LN 79	\$0	\$1,076,120	\$0	\$3,797,913	\$577,081	\$267,649	\$420,987	\$9,944	\$0	\$0	\$2,685,768	\$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			\$9,741,246	S-5.LN 43	\$0	\$2,213,250	\$0	\$622,302	\$1,138,468	\$556,524	\$96,612	\$2,982	\$0	\$0	\$5,111,107	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$20,123,488		\$0	\$3,707,100	\$0	\$4,545,377	\$1,900,774	\$909,478	\$534,442	\$13,258	\$0	\$0	\$8,513,060	\$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			\$20,123,488		\$0	\$3,707,100	\$0	\$4,545,377	\$1,900,774	\$909,478	\$534,442	\$13,258	\$0	\$0	\$8,513,060	\$0
25	% DISTRIBUTION			100.00%		0.00%	18.42%	0.00%	22.59%	9.45%	4.52%	2.66%	0.07%	0.00%	0.00%	42.30%	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 IMPROVEMENTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$1,494,702	LN 5+DIRECT	\$0	\$319,780	\$0	\$241,816	\$147,478	\$69,548	\$32,543	\$612	\$0	\$0	\$682,927	\$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			\$1,494,702		\$0	\$319,780	\$0	\$241,816	\$147,478	\$69,548	\$32,543	\$612	\$0	\$0	\$682,927	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.39%	0.00%	16.18%	9.87%	4.65%	2.18%	0.04%	0.00%	0.00%	45.69%	0.00%
	RENT REVENUES/ OTHER INC/ G+L																
33	GEN SUPPORT ASSETS	5240/7100/7500		\$77	S-3.LN 11+DIR	\$0	\$17	\$0	\$11	\$19	\$4	\$0	\$0	\$0	\$0	\$26	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$509,584	S-4.LN 81+DIR	\$0	\$78,890	\$0	\$159,486	\$28,827	\$14,376	\$33,765	\$269	\$0	\$0	\$193,970	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$326,836	S-5.LN 43+DIR	\$0	\$73,912	\$0	\$20,333	\$27,978	\$13,606	\$4,282	\$20	\$0	\$0	\$186,706	\$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			\$836,497		\$0	\$152,818	\$0	\$179,829	\$56,824	\$27,986	\$38,047	\$289	\$0	\$0	\$380,703	\$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	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4	END USER BILLED REVENUE INCL CCL			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
5	IX CARRIER BILLED REVENUE			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	PAYSTATION REVENUE			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	BUSINESS OFFICE CONTACTS			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
8	BILLING INQUIRY CONTACTS			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
9	IX CARRIER SVC ORDER CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	IX CARRIER BILLING INQUIRY CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	CARRIER ACCESS BILLING FACTOR			\$1	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$5,417,445	INPUT	\$0	\$1,350,855	\$0	\$217,096	\$432,779	\$391,935	\$117,977	\$10,697	\$0	\$0	\$2,896,107	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$8,631	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$4,338	\$695	\$0	\$0	\$0	\$0	\$3,597	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$41,779	DIRECT	\$0	(\$71)	\$0	\$0	\$26,294	\$0	\$0	\$0	\$0	\$0	\$15,556	\$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			\$9,376	LN 3	\$0	\$1,525	\$0	\$0	\$473	\$339	\$0	\$0	\$0	\$0	\$7,038	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$9,376		\$0	\$1,525	\$0	\$0	\$473	\$339	\$0	\$0	\$0	\$0	\$7,038	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$48,778	DIRECT	\$0	\$48,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$330,611	LN 7	\$0	\$19,586	\$0	\$972	\$61,269	\$125	\$833	\$0	\$0	\$0	\$247,825	\$0
26	- END USER PAYMENT & COLLECTION			\$132,786	LN 4	\$0	\$41,022	\$0	\$0	\$7,543	\$6,767	\$0	\$0	\$0	\$0	\$77,453	\$0
27	- END USER BILLING INQUIRY			\$180,210	LN 8	\$0	\$11,480	\$0	\$326	\$6,120	\$0	\$239	\$0	\$0	\$0	\$162,045	\$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			\$692,383		\$0	\$120,865	\$0	\$1,298	\$74,932	\$6,892	\$1,072	\$0	\$0	\$0	\$487,323	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$55,425	AL-1,LN16	\$0	\$8,758	\$0	\$0	\$26,798	\$4,348	\$0	\$0	\$0	\$0	\$15,522	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$789,234	AL-1,LN18,LN19	\$0	\$235,385	\$0	\$0	\$234,510	\$42,414	\$0	\$0	\$0	\$0	\$276,924	\$0
38	- END USER COMMON LINE			\$41,540	DIRECT	\$0	\$41,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$404,251	LN 11	\$0	\$160,983	\$0	\$41,140	\$97,156	\$81,356	\$21,050	\$2,565	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,290,449		\$0	\$446,666	\$0	\$41,140	\$358,464	\$128,118	\$21,050	\$2,565	\$0	\$0	\$292,446	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,982,833	LN 32+LN 40	\$0	\$567,531	\$0	\$42,438	\$433,396	\$135,010	\$22,122	\$2,565	\$0	\$0	\$779,769	\$0
42	% DISTRIBUTION			100.00%		0.00%	28.62%	0.00%	2.14%	21.86%	6.81%	1.12%	0.13%	0.00%	0.00%	39.33%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$741,093	LN 42+DIRECT	\$0	\$333,980	\$0	\$12,148	\$125,545	\$38,816	\$6,019	\$660	\$0	\$0	\$223,926	\$0
44	TOTAL SERVICES EXPENSE			\$2,783,711		\$0	\$902,965	\$0	\$54,586	\$590,046	\$174,861	\$28,141	\$3,226	\$0	\$0	\$1,029,886	\$0
45	% DISTRIBUTION			100.00%		0.00%	32.44%	0.00%	1.96%	21.20%	6.28%	1.01%	0.12%	0.00%	0.00%	37.00%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$8,201,157	LN 12+LN 44	\$0	\$2,253,821	\$0	\$271,682	\$1,022,825	\$566,796	\$146,118	\$13,922	\$0	\$0	\$3,925,993	\$0
47	% DISTRIBUTION			100.00%		0.00%	27.48%	0.00%	3.31%	12.47%	6.91%	1.78%	0.17%	0.00%	0.00%	47.87%	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			\$1	S-3.LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TELEPHONE PLANT IN SERVICE			\$1	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	\$0	S-6.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CAPITAL LEASES		2680	\$0	S-3.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUAL ACCESS INVESTMENT			\$1	S-6.LN 36	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			\$1	S-2.LN33 - LN32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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			\$56,116	DIRECT	\$0	\$56,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,986,433	LN 1	\$0	\$2,314,784	\$0	\$1,352,548	\$1,169,165	\$563,290	\$186,092	\$11,046	\$0	\$0	\$4,389,508	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$10,042,549		\$0	\$2,370,899	\$0	\$1,352,548	\$1,169,165	\$563,290	\$186,092	\$11,046	\$0	\$0	\$4,389,508	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.61%	0.00%	13.47%	11.64%	5.61%	1.85%	0.11%	0.00%	0.00%	43.71%	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
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
19	OTHER FIXED CHARGES - NON OPERATING			0.00%	\$0	DIRECT	\$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			\$75,981,356	RECORDS	\$0	\$17,504,737	\$0	\$12,108,646	\$7,851,630	\$3,856,559	\$1,513,468	\$57,627	\$0	\$0	\$33,088,688	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$67,744,835	VARIOUS	\$0	\$15,872,974	\$0	\$10,808,889	\$7,047,002	\$3,362,025	\$1,424,056	\$52,470	\$0	\$0	\$29,177,419	\$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.			\$5,163	LN 6+DIRECT	\$0	\$1,052	\$0	\$767	\$680	\$216	\$63	\$2	\$0	\$0	\$2,384	\$0
27	NET TAXABLE INCOME			\$8,231,358		\$0	\$1,630,711	\$0	\$1,298,989	\$803,948	\$494,319	\$89,350	\$5,156	\$0	\$0	\$3,908,886	\$0
28	% DISTRIBUTION			100.00%		0.00%	19.81%	0.00%	15.78%	9.77%	6.01%	1.09%	0.06%	0.00%	0.00%	47.49%	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	(\$106,259)	LN 28	\$0	(\$72,532)	\$0	\$130,743	(\$27,075)	(\$29,683)	(\$14,844)	(\$1,345)	\$0	\$0	(\$91,523)	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230	(\$229,731)	LN 28	\$0	(\$53,111)	\$0	(\$12,811)	(\$20,901)	(\$12,817)	(\$5,179)	(\$205)	\$0	\$0	(\$124,707)	\$0
33	OPERATING TAXES - OTHER		7240	\$1,673,605	LN 2+DIRECT	\$0	\$400,870	\$0	\$266,060	\$162,402	\$87,783	\$30,338	\$963	\$0	\$0	\$725,190	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250	(\$1,696,146)	LN 28	\$0	(\$339,310)	\$0	(\$247,058)	(\$172,224)	(\$46,681)	(\$24,872)	\$314	\$0	\$0	(\$866,315)	\$0
35	TOTAL OPERATING TAXES			(\$358,531)		\$0	(\$64,083)	\$0	\$136,935	(\$57,798)	(\$1,400)	(\$14,557)	(\$273)	\$0	\$0	(\$357,355)	\$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	\$70,228	SPF	\$0	\$17,496	\$0	\$88	\$8,690	\$4,128	\$63	\$4	\$0	\$0	\$39,759	\$0
2	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
3	ALLOCATED LOOPS - CWF	\$70,228	SPF	\$0	\$17,496	\$0	\$88	\$8,690	\$4,128	\$63	\$4	\$0	\$0	\$39,759	\$0
4	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$7,411	TOLL MOU	\$0	\$4,209	\$0	\$48	\$1,667	\$1,144	\$58	\$3	\$0	\$0	\$282	\$0
6	PERCENT DISTRIBUTION	\$1		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$237,493	CMM	\$0	\$125,532	\$0	\$18,520	\$48,306	\$33,143	\$3,618	\$606	\$0	\$0	\$7,768	\$0
8	PERCENT DISTRIBUTION	\$1		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	ALLOCATED WIDEBAND LOOPS	\$5,585	WB CKTS	\$0	\$32	\$0	\$3,290	\$13	\$6	\$266	\$4	\$0	\$0	\$1,974	\$0
10	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ALLOCATED WBD CHANNELS (CKTS)	\$8,931	WB CKTS	\$0	\$32	\$0	\$4,779	\$13	\$6	\$805	\$14	\$0	\$0	\$3,282	\$0
12	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$5,598	WB CKTS Less Lo	\$0	\$0	\$0	\$4,779	\$0	\$0	\$805	\$14	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$1,299,871	DIRECT	\$0	\$202,145	\$0	\$0	\$607,463	\$133,481	\$0	\$0	\$0	\$0	\$356,782	\$0
16	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	ALLOCATED USERS	\$172,157		\$0	\$14,747	\$0	\$0	\$44,322	\$9,641	\$0	\$0	\$0	\$0	\$103,447	\$0
18	PERCENT DISTRIBUTION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
19	OB&C ALLOCATION	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0

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	\$15,666,554	S-9, LN 27	\$0	\$3,304,775	\$0	\$2,734,691	\$1,653,395	\$720,375	\$329,395	\$8,410	\$0	\$0	\$6,915,512
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$11,379,276	VARIOUS	\$0	\$3,668,547	\$0	\$1,576,545	\$1,047,788	\$472,742	\$203,174	\$4,547	\$0	\$0	\$4,405,932
3	CUSTOMER OPERATIONS EXP - MARKETING	\$5,417,445	S-11, LN 12	\$0	\$1,350,855	\$0	\$217,096	\$432,779	\$391,935	\$117,977	\$10,697	\$0	\$0	\$2,896,107
4	CUSTOMER OPERATIONS EXP - SERVICES	\$2,783,711	S-11, LN 44	\$0	\$902,965	\$0	\$54,586	\$590,046	\$174,861	\$28,141	\$3,226	\$0	\$0	\$1,029,886
5	CORPORATE OPERATIONS EXPENSE	\$10,042,549	S-12, LN 13	\$0	\$2,370,899	\$0	\$1,352,548	\$1,169,165	\$563,290	\$186,092	\$11,046	\$0	\$0	\$4,389,508
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)	(\$106,259)	S-12, LN 29 + 31	\$0	(\$72,532)	\$0	\$130,743	(\$27,075)	(\$29,683)	(\$14,844)	(\$1,345)	\$0	\$0	(\$91,523)
10	STATE INCOME TAX (ACTUAL)	(\$229,731)	S-12, LN 32	\$0	(\$53,111)	\$0	(\$12,811)	(\$20,901)	(\$12,817)	(\$5,179)	(\$205)	\$0	\$0	(\$124,707)
11	OTHER OPERATING TAX	\$1,673,605	S-12, LN 33	\$0	\$400,870	\$0	\$266,060	\$162,402	\$87,783	\$30,338	\$963	\$0	\$0	\$725,190
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$196,100	RECORDS	\$0	\$0	\$0	\$0	\$255	\$23,415	\$5,644	\$15,039	\$0	\$0	\$151,747
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	\$46,823,250		\$0	\$11,873,269	\$0	\$6,319,459	\$5,007,854	\$2,391,900	\$880,738	\$52,379	\$0	\$0	\$20,297,652
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,924,248		\$0	\$487,944	\$0	\$259,704	\$205,803	\$98,298	\$36,195	\$2,153	\$0	\$0	\$834,152
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	\$1,924,248		\$0	\$487,944	\$0	\$259,704	\$205,803	\$98,298	\$36,195	\$2,153	\$0	\$0	\$834,152

Merged Group A TYCOS

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Merged Group A 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	\$28,019,329	\$15,175,516	\$344,218	\$8,659,363	\$1,734	\$3,836,253
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,819	\$859	\$206	\$548	\$0	\$207
5	STATE INCOME TAX	\$331,165	\$180,641	\$4,139	\$101,799	\$20	\$44,544
6	OPERATING EXPENSES & OTHER TAXES	\$26,681,863	\$12,130,554	\$2,876,319	\$7,628,536	\$611,155	\$3,378,591
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	\$7,295,333	\$0	\$3,354,326	\$0	\$830,145	\$0 \$8,505	\$0 \$899,206
2		CENTRAL OFFICE SWITCHING	\$19,545,283	\$0	\$0	\$0	\$19,545,283	\$0 \$0	\$0 \$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
4		CENTRAL OFFICE TRANSMISSION	\$78,005,544	\$0	\$16,206,564	\$0	\$946,486	\$0 \$38,408,841	\$0 \$22,443,653
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
6		CABLE AND WIRE FACILITIES	\$89,566,537	\$0	\$69,507,359	\$0	\$757,101	\$0 \$18,229,734	\$0 \$0
7		TANGIBLE ASSETS	\$24,896	\$0	\$11,590	\$0	\$2,081	\$0 \$8,213	\$0 \$1
8		INTANGIBLE ASSETS	\$1,164,173	\$0	\$532,281	\$0	\$129,769	\$0 \$355,662	\$0 \$53
9		TOTAL PLANT IN SERVICE	\$195,601,766	\$0	\$89,612,120	\$0	\$22,210,865	\$0 \$59,205,601	\$0 \$8,559
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$748,891	\$0	\$345,722	\$0	\$69,786	\$0 \$228,615	\$0 \$28
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$196,350,657	\$0	\$89,957,842	\$0	\$22,280,651	\$0 \$59,434,216	\$0 \$8,587
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$162,310,795	\$0	\$72,119,455	\$0	\$21,176,683	\$0 \$49,040,682	\$0 \$6,895
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$6,186	\$0	\$2,889	\$0	\$545	\$0 \$2,010	\$0 \$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
20		OPERATING DEFERRED INCOME TAX	\$7,145,307	\$0	\$3,181,065	\$0	\$877,613	\$0 \$2,079,112	\$0 \$9
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
22		NET TELEPHONE PLANT	\$26,888,369	\$0	\$14,654,433	\$0	\$225,810	\$0 \$8,312,412	\$0 \$1,683
23		MATERIALS AND SUPPLIES	\$383,312	\$0	\$180,600	\$0	\$33,814	\$0 \$120,706	\$0 \$18
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
27		CASH WORKING CAPITAL	\$747,648	\$2,247	\$340,483	\$0	\$84,593	\$0 \$226,245	\$0 \$33
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$28,019,329	\$2,247	\$15,175,516	\$0	\$344,217	\$0 \$8,659,363	\$0 \$1,734
			\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,011,880	\$241	\$1,631,095	\$0	\$37,151	\$0 \$930,759	\$0 \$186
			\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
30		PLANT SPECIFIC EXPENSE	\$6,039,466	\$0	\$2,506,595	\$0	\$1,223,885	\$0 \$1,634,380	\$0 \$1,772
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,245,092	\$0	\$3,268,708	\$0	\$399,839	\$0 \$1,116,504	\$0 \$0
32		DEPRECIATION & AMORTIZATION	\$8,814,073	\$0	\$3,598,528	\$0	\$428,138	\$0 \$3,238,078	\$0 \$382
33		MARKETING EXPENSE	\$1,567,951	\$0	\$710,764	\$0	\$180,947	\$0 \$475,367	\$0 \$69
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$957,552	\$0	\$146,478	\$0	\$73,014	\$0 \$183,967	\$0 \$479,517
35		CORPORATE OPERATIONS EXPENSES	\$3,723,447	\$56,709	\$1,707,956	\$0	\$537,387	\$0 \$903,474	\$0 \$129,386
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
37		OTHER OPERATING TAXES	\$666,930	\$0	\$306,310	\$0	\$71,141	\$0 \$202,931	\$0 \$28
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
39		UNCOLLECTIBLES/RENT REVENUES	-\$332,648	\$0	-\$114,786	\$0	-\$38,033	\$0 -\$126,166	\$0 \$0
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
41		SUBTOTAL OPERATING EXPENSE	\$26,681,863	\$56,709	\$12,130,554	\$0	\$2,876,318	\$0 \$7,628,536	\$0 \$611,155
42		STATE INCOME TAX - NET OF ITC	\$331,165	\$24	\$180,641	\$0	\$4,138	\$0 \$101,799	\$0 \$20
43		SUBTOTAL OPER EXPENSE & TAX	\$27,013,028	\$56,733	\$12,311,195	\$0	\$2,880,456	\$0 \$7,730,335	\$0 \$611,175
44		FEDERAL INCOME TAX - NET OF ITC	\$1,620,802	\$130	\$877,820	\$0	\$19,893	\$0 \$500,883	\$0 \$100
45		TOTAL REVENUE REQUIREMENT	\$31,645,710	\$57,104	\$14,820,110	\$0	\$2,937,500	\$0 \$9,161,978	\$0 \$611,462
46		% DISTRIBUTION	100.00%	0.25%	46.34%	0.00%	9.44%	0.00%	28.80%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	-\$726,156	\$0 \$63,789	\$0 \$0
48		POST MAG REVENUE REQUIREMENT	\$31,645,710	\$57,104	\$15,457,970	\$0	\$2,211,344	\$0 \$9,225,767	\$0 \$611,462

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS					B&C	WBI	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			FACILITY
1		NET INVESTMENT FOR SETTLEMENTS	\$28,019,329	(NOTE A)	\$2,247	\$15,175,516	\$26,883	\$0	\$0	\$3,048	\$103,075	\$211,211	\$3,108,651	\$3,886,690	\$1,664,022	\$1,734	\$3,836,253
2		RATE OF RETURN	10.75%		10.73%	10.75%	11.26%	0.00%	0.00%	10.74%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
3		RETURN ON INVESTMENT	\$3,011,880	LN 1*LN 2	\$241	\$1,631,095	\$3,028	\$0	\$0	\$327	\$11,081	\$22,714	\$334,078	\$417,794	\$178,887	\$186	\$412,447
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	\$3,011,880	LN 3-LN 4	\$241	\$1,631,095	\$3,028	\$0	\$0	\$327	\$11,081	\$22,714	\$334,078	\$417,794	\$178,887	\$186	\$412,447
6		FEDERAL INCOME TAX	\$1,620,802	LN 30	\$130	\$877,820	\$1,531	\$0	\$0	\$171	\$5,965	\$12,227	\$179,770	\$224,824	\$96,290	\$100	\$221,975
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	\$1,620,802	LN 6-LN 7	\$130	\$877,820	\$1,531	\$0	\$0	\$171	\$5,965	\$12,227	\$179,770	\$224,824	\$96,290	\$100	\$221,975
9		STATE AND LOCAL INCOME TAX	\$331,165	LN 36	\$24	\$180,641	\$560	\$0	\$0	\$37	\$1,303	\$2,238	\$36,763	\$44,198	\$20,839	\$20	\$44,543
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	\$331,165	LN 9-LN 10	\$24	\$180,641	\$560	\$0	\$0	\$37	\$1,303	\$2,238	\$36,763	\$44,198	\$20,839	\$20	\$44,543
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	\$26,681,863	A-8.LN 20	\$56,709	\$12,130,554	\$2,570,340	\$0	\$2,878	\$132,624	\$54,014	\$116,463	\$2,824,843	\$3,926,722	\$876,971	\$611,155	\$3,378,591
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	\$31,645,710		\$57,104	\$14,820,110	\$2,575,459	\$0	\$2,878	\$133,158	\$72,363	\$153,641	\$3,375,454	\$4,613,537	\$1,172,987	\$611,462	\$4,057,557
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	\$31,645,710	LN16+LN18	\$57,104	\$14,820,110	\$2,575,459	\$0	\$2,878	\$133,158	\$72,363	\$153,641	\$3,375,454	\$4,613,537	\$1,172,987	\$611,462	\$4,057,557
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$3,011,880	LN 3	\$241	\$1,631,095	\$3,028	\$0	\$0	\$327	\$11,081	\$22,714	\$334,078	\$417,794	\$178,887	\$186	\$412,447
21		INTEREST AND RELATED ITEMS	\$0	A-12.L14+16-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$1,819	A-12.LN 21	\$0	\$858	\$185	\$0	\$0	\$11	\$3	\$7	\$219	\$264	\$63	\$0	\$207
23		TOTAL INCOME ADJUSTMENTS	\$1,819	LN21+LN22	\$0	\$858	\$185	\$0	\$0	\$11	\$3	\$7	\$219	\$264	\$63	\$0	\$207
24		RETURN LESS INCOME ADJ	\$3,010,061	LN20-LN23	\$241	\$1,630,237	\$2,843	\$0	\$0	\$317	\$11,078	\$22,706	\$333,859	\$417,530	\$178,824	\$186	\$412,240
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	\$3,010,061		\$241	\$1,630,237	\$2,843	\$0	\$0	\$317	\$11,078	\$22,706	\$333,859	\$417,530	\$178,824	\$186	\$412,240
27		FEDERAL TAXABLE INCOME	\$3,010,061		\$241	\$1,630,237	\$2,843	\$0	\$0	\$317	\$11,078	\$22,706	\$333,859	\$417,530	\$178,824	\$186	\$412,240
28	35.00%	FEDERAL INCOME TAX	\$1,620,802	LN 27*FTR	\$130	\$877,820	\$1,531	\$0	\$0	\$171	\$5,965	\$12,227	\$179,770	\$224,824	\$96,290	\$100	\$221,975
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	\$1,620,802	LN28-LN29	\$130	\$877,820	\$1,531	\$0	\$0	\$171	\$5,965	\$12,227	\$179,770	\$224,824	\$96,290	\$100	\$221,975
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	\$4,630,863		\$371	\$2,508,057	\$4,374	\$0	\$0	\$487	\$17,043	\$34,933	\$513,629	\$642,353	\$275,113	\$287	\$634,215
33		STATE TAXABLE INCOME	\$4,630,863		\$371	\$2,508,057	\$4,374	\$0	\$0	\$487	\$17,043	\$34,933	\$513,629	\$642,353	\$275,113	\$287	\$634,215
34	9.80%	STATE INCOME TAX	\$331,165	LN 33*STR	\$24	\$180,641	\$560	\$0	\$0	\$37	\$1,303	\$2,238	\$36,763	\$44,198	\$20,839	\$20	\$44,543
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	\$331,165	LN34-LN35	\$24	\$180,641	\$560	\$0	\$0	\$37	\$1,303	\$2,238	\$36,763	\$44,198	\$20,839	\$20	\$44,543
37		FEDERAL TAX AT MAXIMUM RATE	\$1,550,638		\$124	\$839,819	\$1,465	\$0	\$0	\$163	\$5,707	\$11,697	\$171,988	\$215,091	\$92,121	\$96	\$212,366
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	-\$136,202		-\$11	-\$73,766	-\$129	\$0	\$0	-\$14	-\$501	-\$1,027	-\$15,107	-\$18,893	-\$8,092	-\$8	-\$18,653

A-2,1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$7,295,333	A-3,LN 4	\$0	\$3,354,326	\$733,288	\$0	\$0	\$45,851	\$16,599	\$34,407	\$847,330	\$1,065,036	\$290,786	\$8,505	\$899,206
2	2210	CENTRAL OFFICE SWITCHING	\$19,545,283	A-4,LN 21+25	\$0	\$0	\$18,698,467	\$0	\$0	\$846,816	\$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	\$78,005,544	A-4,LN 41	\$0	\$16,206,564	\$0	\$0	\$0	\$345,915	\$0	\$600,571	\$11,053,304	\$27,355,537	\$0	\$0	\$22,443,653
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	\$89,566,537	A-5,LN 21	\$0	\$69,507,359	\$0	\$0	\$0	\$447,707	\$309,394	\$10,489,521	\$0	\$7,740,214	\$0	\$1,072,343	
7	2680	TANGIBLE ASSETS	\$24,896	A-3,LN 14	\$0	\$11,590	\$1,933	\$0	\$0	\$50	\$66	\$32	\$3,736	\$3,878	\$599	\$1	\$3,011
8	2690	INTANGIBLE ASSETS	\$1,164,173	A-3,LN 15	\$0	\$532,281	\$114,549	\$0	\$0	\$7,034	\$2,817	\$5,369	\$137,793	\$171,884	\$45,985	\$53	\$146,408
9		TOTAL PLANT IN SERVICE	\$195,601,766		\$0	\$89,612,120	\$19,548,237	\$0	\$0	\$1,245,666	\$467,189	\$949,773	\$22,531,684	\$28,596,334	\$8,077,584	\$8,559	\$24,564,620
10		% DISTRIBUTION	100.00%		0.00%	45.82%	10.00%	0.00%	0.00%	0.64%	0.24%	0.49%	11.52%	14.61%	4.13%	0.00%	12.56%
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	\$748,891	A-6,LN 13	\$0	\$345,722	\$59,503	\$0	\$0	\$4,257	\$2,578	\$3,448	\$79,209	\$105,304	\$44,102	\$28	\$104,740
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6,LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$196,350,657		\$0	\$89,957,842	\$19,607,740	\$0	\$0	\$1,249,923	\$469,767	\$953,221	\$22,610,892	\$28,701,637	\$8,121,686	\$8,587	\$24,669,361
16		% DISTRIBUTION	100.00%		0.00%	45.82%	9.99%	0.00%	0.00%	0.64%	0.24%	0.49%	11.51%	14.61%	4.14%	0.00%	12.56%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$162,310,795	A-7,LN 9	\$0	\$72,119,455	\$18,943,131	\$0	\$0	\$1,190,354	\$348,228	\$694,970	\$18,989,725	\$23,976,899	\$6,074,058	\$6,895	\$19,967,079
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	\$6,186	A-7,LN 17	\$0	\$2,889	\$507	\$0	\$0	\$13	\$17	\$8	\$917	\$942	\$151	\$0	\$742
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$7,145,307	A-7,LN 28	\$0	\$3,181,065	\$741,883	\$0	\$0	\$62,710	\$21,332	\$51,688	\$646,416	\$1,002,357	\$430,339	\$9	\$1,007,508
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$26,888,369		\$0	\$14,654,433	-\$77,781	\$0	\$0	-\$3,154	\$100,190	\$206,554	\$2,973,834	\$3,721,439	\$1,617,138	\$1,683	\$3,694,031
25		% DISTRIBUTION	100.00%		0.00%	54.50%	-0.29%	0.00%	0.00%	-0.01%	0.37%	0.77%	11.06%	13.84%	6.01%	0.01%	13.74%
26	1220	MATERIALS AND SUPPLIES	\$383,312	A-3,LN 16	\$0	\$180,600	\$30,250	\$0	\$0	\$1,448	\$1,085	\$1,031	\$48,899	\$56,115	\$15,692	\$18	\$48,173
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$747,648	A-3, LN 10	\$2,247	\$340,483	\$74,414	\$0	\$0	\$4,753	\$1,800	\$3,626	\$85,918	\$109,136	\$31,191	\$33	\$94,048
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$28,019,329		\$2,247	\$15,175,516	\$26,883	\$0	\$0	\$3,048	\$103,075	\$211,211	\$3,108,651	\$3,886,690	\$1,664,022	\$1,734	\$3,836,253
32		% DISTRIBUTION	100.00%		0.01%	54.16%	0.10%	0.00%	0.00%	0.01%	0.37%	0.75%	11.09%	13.87%	5.94%	0.01%	13.69%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$97,550,827	A-4.LN 42	\$0	\$16,206,564	\$18,698,467	\$0	\$0	\$1,192,731	\$0	\$600,571	\$11,053,304	\$27,355,537	\$0	\$0	\$22,443,653
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	\$89,566,537	A-5.LN 23	\$0	\$69,507,359	\$0	\$0	\$0	\$0	\$447,707	\$309,394	\$10,489,521	\$0	\$7,740,214	\$0	\$1,072,343
1d		TOTAL	\$187,117,363		\$0	\$85,713,923	\$18,698,467	\$0	\$0	\$1,192,731	\$447,707	\$909,964	\$21,542,825	\$27,355,537	\$7,740,214	\$0	\$23,515,996
1e		% DISTRIBUTION	100.00%		0.00%	45.81%	9.99%	0.00%	0.00%	0.64%	0.24%	0.49%	11.51%	14.62%	4.14%	0.00%	12.57%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$7,007,353	LN 1e	\$0	\$3,225,203	\$707,036	\$0	\$0	\$44,459	\$15,937	\$33,386	\$811,849	\$1,023,343	\$281,106	\$0	\$865,035
3		GENERAL PURPOSE COMPUTERS	\$287,981	LN 1e & DIREK	\$0	\$129,123	\$26,252	\$0	\$0	\$1,392	\$662	\$1,021	\$35,480	\$41,693	\$9,680	\$8,505	\$34,171
4		TOTAL GENERAL SUPPORT ASSETS	\$7,295,333		\$0	\$3,354,326	\$733,288	\$0	\$0	\$45,851	\$16,599	\$34,407	\$847,330	\$1,065,036	\$290,786	\$8,505	\$899,206
5		% DISTRIBUTION	100.00%		0.00%	45.98%	10.05%	0.00%	0.00%	0.63%	0.23%	0.47%	11.61%	14.60%	3.99%	0.12%	12.33%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$194,412,697		\$0	\$89,068,249	\$19,431,755	\$0	\$0	\$1,238,582	\$464,307	\$944,372	\$22,390,155	\$28,420,573	\$8,031,000	\$8,505	\$24,415,202
7		% DISTRIBUTION	100.00%		0.00%	45.81%	10.00%	0.00%	0.00%	0.64%	0.24%	0.49%	11.52%	14.62%	4.13%	0.00%	12.56%
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	\$194,412,697		\$0	\$89,068,249	\$19,431,755	\$0	\$0	\$1,238,582	\$464,307	\$944,372	\$22,390,155	\$28,420,573	\$8,031,000	\$8,505	\$24,415,202
10		% DISTRIBUTION	100.00%		0.00%	45.81%	10.00%	0.00%	0.00%	0.64%	0.24%	0.49%	11.52%	14.62%	4.13%	0.00%	12.56%
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	\$24,896	LN 10	\$0	\$11,590	\$1,933	\$0	\$0	\$50	\$66	\$32	\$3,736	\$3,878	\$599	\$1	\$3,011
14		TOTAL	\$24,896		\$0	\$11,590	\$1,933	\$0	\$0	\$50	\$66	\$32	\$3,736	\$3,878	\$599	\$1	\$3,011
15	2690	INTANGIBLE ASSETS	\$1,164,173	LN 10	\$0	\$532,281	\$114,549	\$0	\$0	\$7,034	\$2,817	\$5,369	\$137,793	\$171,884	\$45,985	\$53	\$146,408
16	1220	MATERIALS AND SUPPLIES	\$383,312	LN 10	\$0	\$180,600	\$30,250	\$0	\$0	\$1,448	\$1,085	\$1,031	\$48,899	\$56,115	\$15,692	\$18	\$48,173
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	\$111,147,263		\$0	\$89,068,249	\$19,431,755	\$0	\$0	\$1,238,582	\$464,307	\$944,372	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	80.14%	17.48%	0.00%	0.00%	1.11%	0.42%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$101,403,441		\$0	\$0	\$18,698,467	\$0	\$0	\$1,192,731	\$447,707	\$909,964	\$21,542,825	\$27,355,537	\$7,740,214	\$0	\$23,515,996
24		% DISTRIBUTION	100.00%		0.00%	0.00%	18.44%	0.00%	0.00%	1.18%	0.44%	0.90%	21.24%	26.98%	7.63%	0.00%	23.19%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		ALLOCATION FACTORS															
1		EQUIVALENT ACCESS LINES - MSG CWF		\$1 AL-1, LN 4	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2		IX CIRCUIT MILES - MSG CWF		\$1 AL-1, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
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		0.00%	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%
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$69,847,580	LN 1/DIRECT	\$0	\$69,507,359	\$0	\$0	\$0	\$0	\$0	\$0	\$340,221	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$11,292,522	DIRECT	\$0	\$0	\$0	\$0	\$0	\$70,880	\$0	\$10,149,300	\$0	\$0	\$0	\$0	\$1,072,343
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$7,677,750	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,677,750	\$0	\$0
17a		IX TRUNK - ACCESS	\$708,283	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$336,426	\$309,394	\$0	\$0	\$62,463	\$0	\$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	\$40,402	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$40,402	\$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	\$89,566,537		\$0	\$69,507,359	\$0	\$0	\$0	\$447,707	\$309,394	\$10,489,521	\$0	\$7,740,214	\$0	\$1,072,343	
22		% DISTRIBUTION	100.00%		0.00%	77.60%	0.00%	0.00%	0.00%	0.50%	0.35%	11.71%	0.00%	8.64%	0.00%	1.20%	
23		TOTAL CABLE & WIRE FACILITIES	\$89,566,537		\$0	\$69,507,359	\$0	\$0	\$0	\$447,707	\$309,394	\$10,489,521	\$0	\$7,740,214	\$0	\$1,072,343	
24		% DISTRIBUTION	100.00%		0.00%	77.60%	0.00%	0.00%	0.00%	0.50%	0.35%	11.71%	0.00%	8.64%	0.00%	1.20%	

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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$194,412,697	VARIOUS	\$0	\$89,068,249	\$19,431,755	\$0	\$0	\$1,238,582	\$464,307	\$944,372	\$22,390,155	\$28,420,573	\$8,031,000	\$8,505	\$24,415,202
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$194,412,697		\$0	\$89,068,249	\$19,431,755	\$0	\$0	\$1,238,582	\$464,307	\$944,372	\$22,390,155	\$28,420,573	\$8,031,000	\$8,505	\$24,415,202
4		% DISTRIBUTION	100.00%		0.00%	45.81%	10.00%	0.00%	0.00%	0.64%	0.24%	0.49%	11.52%	14.62%	4.13%	0.00%	12.56%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$42,444	LN 4	\$0	\$19,995	\$3,629	\$0	\$0	\$211	\$114	\$154	\$5,004	\$6,086	\$1,924	\$2	\$5,326
7	6120	GENERAL SUPPORT	\$1,505,818	A-3, LN 5	\$0	\$686,362	\$150,917	\$0	\$0	\$9,724	\$3,655	\$7,486	\$172,490	\$220,201	\$62,690	\$1,771	\$190,522
8		TOTAL GENERAL SUPPORT EXP	\$1,548,262		\$0	\$706,358	\$154,546	\$0	\$0	\$9,935	\$3,768	\$7,640	\$177,494	\$226,287	\$64,613	\$1,772	\$195,848
9		% DISTRIBUTION	100.00%		0.00%	45.62%	9.98%	0.00%	0.00%	0.64%	0.24%	0.49%	11.46%	14.62%	4.17%	0.11%	12.65%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,015,521	A-4, LN 47	\$0	\$0	\$993,209	\$0	\$0	\$22,311	\$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	\$1,604,465	A-4, LN 48	\$0	\$338,761	\$0	\$0	\$0	\$7,784	\$0	\$11,173	\$236,261	\$558,670	\$0	\$0	\$451,816
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	\$2,619,985		\$0	\$338,761	\$993,209	\$0	\$0	\$30,096	\$0	\$11,173	\$236,261	\$558,670	\$0	\$0	\$451,816
16		% DISTRIBUTION	100.00%		0.00%	12.93%	37.91%	0.00%	0.00%	1.15%	0.00%	0.43%	9.02%	21.32%	0.00%	0.00%	17.24%
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	\$1,871,218	A-5, LN 22	\$0	\$1,461,477	\$0	\$0	\$0	\$0	\$9,074	\$4,443	\$234,665	\$0	\$136,391	\$0	\$25,168
25		TOTAL PLANT SPECIFIC EXPENSE	\$6,039,466		\$0	\$2,506,595	\$1,147,755	\$0	\$0	\$40,031	\$12,843	\$23,256	\$648,419	\$784,957	\$201,004	\$1,772	\$672,833
26		% DISTRIBUTION	100.00%		0.00%	41.50%	19.00%	0.00%	0.00%	0.66%	0.21%	0.39%	10.74%	13.00%	3.33%	0.03%	11.14%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUALLY ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			MILEAGE FACILITY	B&C	WBI
													CHANNEL TERM	CHANNEL TERM	CHANNEL TERM			
1		CENTRAL OFFICE EQUIPMENT	\$97,550,827	A-4, LN 38	\$0	\$16,206,564	\$18,698,467	\$0	\$0	\$1,192,731	\$0	\$600,571	\$11,053,304	\$27,355,537	\$0	\$0	\$22,443,653	
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	\$89,566,537	A-5, LN 21	\$0	\$69,507,359	\$0	\$0	\$0	\$0	\$447,707	\$309,394	\$10,489,521	\$0	\$7,740,214	\$0	\$1,072,343	
4		TOTAL	\$187,117,363		\$0	\$85,713,923	\$18,698,467	\$0	\$0	\$1,192,731	\$447,707	\$909,964	\$21,542,825	\$27,355,537	\$7,740,214	\$0	\$23,515,996	
5		% DISTRIBUTION	100.00%		0.00%	45.81%	9.99%	0.00%	0.00%	0.64%	0.24%	0.49%	11.51%	14.62%	4.14%	0.00%	12.57%	
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	6530	NETWORK OPERATIONS EXPENSE	\$3,656,137	LN 5	\$0	\$1,679,752	\$352,846	\$0	\$0	\$21,571	\$9,036	\$16,386	\$431,367	\$536,293	\$148,844	\$0	\$460,041	
8	6540	ACCESS / USF EXPENSE	\$1,588,956	DIRECT	\$0	\$1,588,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$291,664	A-3, LN 5	\$0	\$134,600	\$28,156	\$0	\$0	\$1,637	\$690	\$1,218	\$35,176	\$42,773	\$11,170	\$356	\$35,887	
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$251,228	A-4, LN 47	\$0	\$0	\$246,630	\$0	\$0	\$4,598	\$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	\$4,874,033	A-4, LN 48	\$0	\$1,017,958	\$0	\$0	\$0	\$21,355	\$0	\$36,807	\$689,065	\$1,700,450	\$0	\$0	\$1,408,398	
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	\$2,835,551	A-5, LN 22	\$0	\$2,189,922	\$0	\$0	\$0	\$15,495	\$7,833	\$340,870	\$0	\$247,245	\$0	\$34,187		
17		TOTAL DEP EXP - PLANT IN SERVICE	\$8,252,477		\$0	\$3,342,480	\$274,787	\$0	\$0	\$27,590	\$16,185	\$45,857	\$1,065,111	\$1,743,223	\$258,415	\$356	\$1,478,472	
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	\$8,252,477		\$0	\$3,342,480	\$274,787	\$0	\$0	\$27,590	\$16,185	\$45,857	\$1,065,111	\$1,743,223	\$258,415	\$356	\$1,478,472	
20		% DISTRIBUTION	100.00%		0.00%	40.50%	3.33%	0.00%	0.00%	0.33%	0.20%	0.56%	12.91%	21.12%	3.13%	0.00%	17.92%	
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + Di	\$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	\$561,596	A-3, LN 10	\$0	\$256,047	\$56,266	\$0	\$0	\$3,463	\$1,337	\$2,652	\$66,525	\$83,035	\$21,770	\$26	\$70,475	
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		TOTAL AMORTIZATION EXPENSE	\$561,596		\$0	\$256,047	\$56,266	\$0	\$0	\$3,463	\$1,337	\$2,652	\$66,525	\$83,035	\$21,770	\$26	\$70,475	
28		% DISTRIBUTION	100.00%		0.00%	45.59%	10.02%	0.00%	0.00%	0.62%	0.24%	0.47%	11.85%	14.79%	3.88%	0.00%	12.55%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$14,059,165		\$0	\$6,867,236	\$683,899	\$0	\$0	\$52,624	\$26,559	\$64,895	\$1,563,003	\$2,362,551	\$429,028	\$382	\$2,008,989	
30		% DISTRIBUTION	100.00%		0.00%	48.85%	4.86%	0.00%	0.00%	0.37%	0.19%	0.46%	11.12%	16.80%	3.05%	0.00%	14.29%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$27	A-3, LN 5	\$0	\$14	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$4	\$1	\$0	\$3	
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$238,376	A-4, LN 43	\$0	\$41,672	\$35,862	\$0	\$0	\$936	\$0	\$421	\$35,090	\$71,981	\$0	\$0	\$52,414	
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$94,245	A-5, LN 22	\$0	\$73,100	\$0	\$0	\$0	\$0	\$445	\$367	\$12,823	\$0	\$6,264	\$0	\$1,246	
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		TOTAL RENT REVENUE	\$332,648		\$0	\$114,786	\$35,865	\$0	\$0	\$936	\$445	\$788	\$47,916	\$71,985	\$6,265	\$0	\$53,663	

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$6,039,466	A-9, LN 25	\$0	\$2,506,595	\$1,147,755	\$0	\$0	\$40,031	\$12,843	\$23,256	\$648,419	\$784,957	\$201,004	\$1,772	\$672,833
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$3,656,137	A-10, LN 8	\$0	\$1,679,752	\$352,846	\$0	\$0	\$21,571	\$9,036	\$16,386	\$431,367	\$536,293	\$148,844	\$0	\$460,041
4		ACCESS CHARGE EXPENSE	\$1,588,956	A-10, LN 9	\$0	\$1,588,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,525,502	A-11, LN 31	\$0	\$857,242	\$221,423	\$0	\$2,284	\$13,806	\$5,838	\$10,609	\$251,969	\$317,066	\$90,300	\$479,586	\$275,379
6		TOTAL BIG THREE EXPENSES	\$13,810,061		\$0	\$6,632,546	\$1,722,024	\$0	\$2,284	\$75,408	\$27,718	\$50,250	\$1,331,755	\$1,638,316	\$440,148	\$481,359	\$1,408,252
7		% DISTRIBUTION	100.00%		0.00%	48.03%	12.47%	0.00%	0.02%	0.55%	0.20%	0.36%	9.64%	11.86%	3.19%	3.49%	10.20%
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	\$3,723,447	LN 7	\$56,709	\$1,707,956	\$490,943	\$0	\$594	\$23,070	\$7,410	\$15,369	\$333,707	\$437,536	\$132,230	\$129,386	\$388,535
10		TOTAL CORPORATE OPERATIONS	\$3,723,447		\$56,709	\$1,707,956	\$490,943	\$0	\$594	\$23,070	\$7,410	\$15,369	\$333,707	\$437,536	\$132,230	\$129,386	\$388,535
11		% DISTRIBUTION	100.00%		1.52%	45.87%	13.19%	0.00%	0.02%	0.62%	0.20%	0.41%	8.96%	11.75%	3.55%	3.47%	10.43%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$1,819	A-3, LN 10	\$0	\$858	\$185	\$0	\$0	\$11	\$3	\$7	\$219	\$264	\$63	\$0	\$207
21		TOTAL	\$1,819		\$0	\$858	\$185	\$0	\$0	\$11	\$3	\$7	\$219	\$264	\$63	\$0	\$207
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$666,930	A-3, LN 10	\$0	\$306,310	\$62,184	\$0	\$0	\$4,028	\$1,808	\$3,121	\$75,661	\$96,597	\$30,673	\$28	\$86,520
26		TOTAL OPERATING TAXES	\$666,930		\$0	\$306,310	\$62,184	\$0	\$0	\$4,028	\$1,808	\$3,121	\$75,661	\$96,597	\$30,673	\$28	\$86,520