

## Merged Group A PYCOS

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## Merged Group A PYCOS

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## REVENUE REQUIREMENT SUMMARY

S-1,1of1

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, L1	\$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*SIT	\$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

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		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	0X		\$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%

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## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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%
12	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																
15	CAPITAL LEASES	2681															
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS	2682															
23	GENERAL SUPPORT			\$69,115	LN 11+DIRECT	\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$69,115		\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
29	TOTAL TANGIBLE ASSETS			\$69,115		\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
30	% 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%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	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
33	% 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%



S-4,2of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT	2210	2.0														
43	ACCESS		2.1	\$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	4.122PL - 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	4.231PL - 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			\$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%

S-5,1of1

## INFORMATION ORIG/TERM AND C&amp;WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			\$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%

S-6, 1 of 1

## OTHER TELEPHONE PLANT AND DEFERRED CHARGES

S-6,1 of 1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRA-STATE 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	CABLE AND WIRE FACILITIES	2410			\$1 S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	EQUAL ACCESS MOU'S				\$1 INPUT	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER TELECOMMUNICATIONS PLANT																
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES				\$0 S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT				\$0 S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES				\$0 S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED				\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES				\$0 S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT				\$0 S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES				\$0 S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$3,775,082	LN 1+DIRECT	\$0	\$802,031	\$0	\$591,572	\$394,732	\$241,866	\$60,065	\$3,788	\$0	\$0	\$1,681,027	\$0
15	TOTAL TPUC - SHORT TERM			\$3,775,082		\$0	\$802,031	\$0	\$591,572	\$394,732	\$241,866	\$60,065	\$3,788	\$0	\$0	\$1,681,027	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES				\$0 S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT				\$0 S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES				\$0 S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED				\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES				\$0 S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT				\$0 S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES				\$0 S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED				\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$3,775,082		\$0	\$802,031	\$0	\$591,572	\$394,732	\$241,866	\$60,065	\$3,788	\$0	\$0	\$1,681,027	\$0
	MATERIALS AND SUPPLIES																
29	CPE	1220			\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$1,418,985	LN 2+DIRECT	\$0	\$329,943	\$0	\$71,324	\$155,055	\$74,578	\$11,219	\$411	\$0	\$0	\$776,455	\$0
31	TOTAL			\$1,418,985		\$0	\$329,943	\$0	\$71,324	\$155,055	\$74,578	\$11,219	\$411	\$0	\$0	\$776,455	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.25%	0.00%	5.03%	10.93%	5.26%	0.79%	0.03%	0.00%	0.00%	54.72%	0.00%
	INVESTMENT IN NONAFFILIATED COMPANIES																
33	RTB STOCK CLASS B STOCK	1402			\$0 LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410			\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438			\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439			\$0 LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500			\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		\$1	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		\$1	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		\$1	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			\$1	S-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CAPITAL LEASES	2681		\$0	S-3,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LEASEHOLD IMPROVEMENTS	2682		\$1	S-3,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
8	TANGIBLE ASSETS	2680		\$1	S-3,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$15,058,483	LN 1+DIRECT	\$0	\$3,324,902	\$0	\$2,216,792	\$1,674,109	\$735,908	\$260,717	\$6,410	\$0	\$0	\$6,839,644	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$46,962,043	S-4,LN53+DIR	\$0	\$19,385,323	\$0	\$5,387,438	\$2,827,724		\$0	\$0	\$0	\$0	\$19,361,557	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$109,803,035	S-4,LN79+DIR	\$0	\$13,783,209	\$0	\$44,438,008	\$7,451,239	\$3,095,814	\$6,217,402	\$113,308	\$0	\$0	\$34,704,055	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$233,887,495	LN 4+DIRECT	\$0	\$54,209,785	\$0	\$12,107,183	\$30,312,486	\$12,612,303	\$1,458,934	\$49,310	\$0	\$0	\$123,137,495	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$405,711,056		\$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
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$69,115	LN 7+DIRECT	\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$69,115		\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$69,115		\$0	\$14,296	\$0	\$9,409	\$5,063	\$2,228	\$2,306	\$17	\$0	\$0	\$35,796	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$160,729	LN 1+DIRECT	\$0	\$34,095	\$0	\$26,785	\$20,138	\$13,125	\$1,163	\$237	\$0	\$0	\$65,186	\$0
28	CENTRAL OFFICE EQUIP			\$6,036,754	LN 2+DIRECT	\$0	\$1,385,706	\$0	\$2,030,180	\$396,316	\$289,484	\$112,835	\$7,824	\$0	\$0	\$1,814,408	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$10,409,215	LN 4+DIRECT	\$0	\$2,362,867	\$0	\$706,426	\$1,137,625	\$846,617	\$38,940	\$6,875	\$0	\$0	\$5,309,864	\$0
31	UNDISTRIBUTED			\$839,915	LN 5+DIRECT	\$0	\$188,471	\$0	\$138,266	\$78,783	\$57,378	\$9,120	\$784	\$0	\$0	\$367,113	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$17,446,613		\$0	\$3,971,140	\$0	\$2,901,657	\$1,632,862	\$1,206,605	\$162,058	\$15,720	\$0	\$0	\$7,556,571	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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### SUMMARY OF OPERATING EXPENSE AND TAX

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[illegible]

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## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		\$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	6310															
17	IOT EXPENSES - COIN PAY TEL			\$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	6410															
23	ALLOCATED			\$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%

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## PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		\$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	6560															
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 - TTPA	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

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			\$0	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		1.11	\$47,266	DIRECT	\$0	\$47,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$320,367	LN 7	\$0	\$18,979	\$0	\$942	\$59,371	\$121	\$808	\$0	\$0	\$0	\$240,146	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$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		1.3	\$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		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$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		2.11	\$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		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$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		2.3	\$40,320	DIRECT	\$0	\$40,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$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	3	\$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%

S-12,1of1

## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			\$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	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$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	\$859,601
2		CENTRAL OFFICE SWITCHING	\$20,174,170	\$0	\$0	\$0	\$20,174,170	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$72,010,971	\$0	\$15,883,581	\$0	\$1,008,446	\$0	\$20,749,559
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$83,694,264	\$0	\$67,290,032	\$0	\$750,549	\$0	\$1,087,076
7		TANGIBLE ASSETS	\$23,705	\$0	\$11,874	\$0	\$2,422	\$0	\$2,807
8		INTANGIBLE ASSETS	\$1,211,183	\$0	\$572,544	\$0	\$152,351	\$0	\$150,510
9		TOTAL PLANT IN SERVICE	\$184,149,516	\$0	\$87,098,263	\$0	\$22,961,223	\$0	\$22,849,554
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,393,603	\$0	\$679,850	\$0	\$122,147	\$0	\$184,359
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$185,543,119	\$0	\$87,778,113	\$0	\$23,083,370	\$0	\$23,033,913
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$149,465,202	\$0	\$69,275,165	\$0	\$21,424,053	\$0	\$17,691,204
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$23,705	\$0	\$11,874	\$0	\$2,422	\$0	\$2,807
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$6,872,797	\$0	\$3,066,945	\$0	\$904,158	\$0	\$960,063
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$29,181,415	\$0	\$15,424,130	\$0	\$752,737	\$0	\$4,379,838
23		MATERIALS AND SUPPLIES	\$401,267	\$0	\$196,351	\$0	\$41,626	\$0	\$49,690
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$714,892	\$1,061	\$337,787	\$0	\$87,931	\$0	\$88,784
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$30,297,574	\$1,061	\$15,958,267	\$0	\$882,294	\$0	\$4,518,312
			\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,370,605	\$118	\$1,775,357	\$0	\$98,155	\$0	\$502,662
			\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		PLANT SPECIFIC EXPENSE	\$5,694,819	\$0	\$2,483,080	\$0	\$1,168,968	\$0	\$632,110
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,043,102	\$0	\$3,229,363	\$0	\$415,421	\$0	\$430,456
32		DEPRECIATION & AMORTIZATION	\$10,370,979	\$0	\$4,030,403	\$0	\$541,019	\$0	\$1,970,272
33		MARKETING EXPENSE	\$1,523,546	\$0	\$716,137	\$0	\$191,118	\$0	\$192,566
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$932,883	\$0	\$142,045	\$0	\$79,105	\$0	\$73,978
35		CORPORATE OPERATIONS EXPENSES	\$3,557,323	\$27,004	\$1,707,754	\$0	\$524,437	\$0	\$366,555
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$637,227	\$0	\$301,899	\$0	\$74,177	\$0	\$81,569
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	-\$316,128	\$0	-\$116,136	\$0	-\$43,399	\$0	-\$48,664
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$27,443,752	\$27,004	\$12,494,546	\$0	\$2,950,846	\$0	\$3,698,842
42		STATE INCOME TAX - NET OF ITC	\$368,492	\$12	\$195,731	\$0	\$10,573	\$0	\$53,823
43		SUBTOTAL OPER EXPENSE & TAX	\$27,812,243	\$27,016	\$12,690,277	\$0	\$2,961,419	\$0	\$3,752,665
44		FEDERAL INCOME TAX - NET OF ITC	\$1,813,975	\$64	\$955,487	\$0	\$52,737	\$0	\$270,556
45		TOTAL REVENUE REQUIREMENT	\$32,996,823	\$27,197	\$15,421,122	\$0	\$3,112,312	\$0	\$4,525,883
46		% DISTRIBUTION	100.00%	0.11%	46.48%	0.00%	9.31%	0.00%	1.81%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	-\$726,156	\$0	\$24,507
48		POST MAG REVENUE REQUIREMENT	\$32,996,823	\$27,197	\$16,058,982	\$0	\$2,386,156	\$0	\$4,550,390

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON	TRANSPORT	FACILITY	DEDICATED	SPECIAL ACCESS			B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS					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	\$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
		SPECIAL ACCESS INCLUDING WBI															
		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	\$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 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	\$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
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 & DIRECT	\$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
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%
TANGIBLE ASSETS																
11	2680	CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2 \$2,807
12		LEASEHOLD IMPROVEMENTS	\$23,705	LN 10	\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2 \$2,807
13		TOTAL	\$23,705		\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2 \$2,807
14					\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2 \$2,807
15	2690	INTANGIBLE ASSETS	\$1,211,183	LN 10	\$0	\$572,544	\$129,116	\$0	\$0	\$14,160	\$2,986	\$6,089	\$115,239	\$170,463	\$50,017	\$59 \$150,510
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
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$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
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$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	\$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
24		% 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-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS													
2		STANDARD WORK SECONDS													
3		- MANUAL BOARDS		\$4 AL-1, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4		- TSPS COMPLEX		\$4 AL-1, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
5		EQUIVALENT ACCESS LINES - MSG COE		\$4 AL-1, LN 2	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		IX CIRCUIT TERMINATIONS - MSG COE		\$4 AL-1, LN 6	\$0	\$0	\$0	\$0	\$2	\$0	\$2	\$0	\$0	\$0	\$0
6	2220	CENTRAL OFFICE EQUIPMENT													
7		OPERATOR SYSTEMS													
8		MANUAL SWITCHBOARDS		\$0 LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		AUXILIARY SWITCHBOARDS													
10		- DIRECTORY ASSISTANCE		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- INTERCEPT		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		- OTHER		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		SERVICE OBSERVING BOARDS		\$0 LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TSPS													
15		- OPERATOR		\$0 LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- RTA		\$0 LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- OTHER		\$0 LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL OPERATOR SYSTEMS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	2210	TANDEM SWITCHING EQUIPMENT													
20		ACCESS	\$1,709,418	DIRECT	\$0	\$0	\$0	\$0	\$1,709,418	\$0	\$0	\$0	\$0	\$0	\$0
21		NON ACCESS		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL TANDEM SWITCH	\$1,709,418		\$0	\$0	\$0	\$0	\$1,709,418	\$0	\$0	\$0	\$0	\$0	\$0
23	2210	LOCAL SWITCHING EQUIPMENT													
24		ACCESS	\$18,464,752	DIRECT	\$0	\$0	\$18,464,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL LOCAL SWITCH	\$18,464,752		\$0	\$0	\$18,464,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$20,174,170		\$0	\$0	\$18,464,752	\$0	\$0	\$1,709,418	\$0	\$0	\$0	\$0	\$0
28		% DISTRIBUTION	\$1		\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

[illegible]

## A-5,1of1 INFORMATION ORIENTATION/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	\$0	\$1	\$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	\$0	\$342,693	\$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	\$7,672,042	\$0	\$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%	0.00%	0.52%	0.38%	8.16%	0.00%	9.24%	0.00%
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%	0.00%	0.52%	0.38%	8.16%	0.00%	9.24%	0.00%





A-7,1of1

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	TRAFFIC SENSITIVE		COMMON TRANSPORT		FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		MILEAGE	B&C	WBI	
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO			TERM	CHANNEL TERM				CHANNEL TERM
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$5,541,694	A-3,LN 5	\$0	\$2,615,280	\$594,361	\$0	\$0	\$68,844	\$12,969	\$29,447	\$529,219	\$768,764	\$236,376	\$6,656	\$679,779
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$19,385,323	A-4,LN 47	\$0	\$0	\$17,699,065	\$0	\$0	\$1,686,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$58,221,217	A-4,LN 48	\$0	\$13,019,215	\$0	\$0	\$0	\$373,381	\$0	\$390,613	\$8,610,863	\$19,710,571	\$0	\$0	\$16,116,574
6		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$66,316,967	A-5,LN 22	\$0	\$53,640,670	\$0	\$0	\$0	\$322,685	\$246,430	\$5,427,390	\$0	\$5,784,941	\$0	\$894,852	
9		TOTAL ACCUM DEPR - TPIS	\$149,465,202		\$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
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$149,465,202		\$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
12		% DISTRIBUTION	100.00%		0.00%	46.35%	12.24%	0.00%	0.00%	1.42%	0.22%	0.45%	9.75%	13.70%	4.03%	0.00%	11.84%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3,LN 10 + Di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$23,705	A-3,LN 10	\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
16		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$23,705		\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
18	3500	INTANGIBLE ASSETS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$23,705		\$0	\$11,874	\$2,245	\$0	\$0	\$76	\$63	\$37	\$2,482	\$3,508	\$610	\$2	\$2,807
21		% DISTRIBUTION	100.00%		0.00%	50.09%	9.47%	0.00%	0.00%	0.32%	0.27%	0.16%	10.47%	14.80%	2.57%	0.01%	11.84%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$60,880	A-3,LN 5	\$0	\$29,866	\$3,269	\$0	\$0	\$467	\$265	\$197	\$5,948	\$7,560	\$4,861	\$53	\$8,393
24		CENTRAL OFFICE EQUIP	\$3,415,886	A-4,LN 43	\$0	\$564,133	\$675,142	\$0	\$0	\$115,572	\$0	\$30,859	\$275,063	\$874,163	\$0	\$0	\$880,954
25		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$3,069,293	A-5,LN 22	\$0	\$2,324,527	\$0	\$0	\$0	\$20,322	\$18,018	\$264,430	\$0	\$416,604	\$0	\$25,391	
27		UNDISTRIBUTED	\$326,738	A-3,LN 10	\$0	\$148,418	\$31,682	\$0	\$0	\$5,119	\$1,078	\$2,168	\$28,088	\$43,893	\$20,955	\$12	\$45,324
28		TOTAL NET DEFERRED INC TAX	\$6,872,797		\$0	\$3,066,945	\$710,094	\$0	\$0	\$121,158	\$21,665	\$51,242	\$573,529	\$925,616	\$442,421	\$65	\$960,063
29		% DISTRIBUTION	100.00%		0.00%	44.62%	10.33%	0.00%	0.00%	1.76%	0.32%	0.75%	8.34%	13.47%	6.44%	0.00%	13.97%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET															
31	4360	GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37																	



A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	CAPPED	TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED		SPECIAL ACCESS		CHANNEL MILEAGE			
			COMPANY	SOURCE	IN EXCESS OF CAP		CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL 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	\$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%

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
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



A-12,1of1

## CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
		BIG THREE EXPENSES															
1		PLANT SPECIFIC EXPENSE	\$5,694,819	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
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.	\$1,795	A-3, LN 10	\$0	\$881	\$186	\$0	\$0	\$18	\$3	\$8	\$187	\$245	\$66	\$0	\$202
21		TOTAL	\$1,795		\$0	\$881	\$186	\$0	\$0	\$18	\$3	\$8	\$187	\$245	\$66	\$0	\$202
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	
-	-	-	all_36
	REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1
	NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1
	OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2
	CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3
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## Merged Group A TYCOS

S-1,1of1

## REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$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, L1	\$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*SIT	\$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

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		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 JURISDICTIONAL ASSETS	1500		\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,924,248		\$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%

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## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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%
12	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																
15	CAPITAL LEASES	2681															
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS	2682															
23	GENERAL SUPPORT			\$69,115	LN 11+DIRECT	\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$69,115		\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
29	TOTAL TANGIBLE ASSETS			\$69,115		\$0	\$13,672	\$0	\$11,224	\$4,825	\$2,108	\$2,551	\$18	\$0	\$0	\$34,717	\$0
30	% 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%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	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
33	% 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%

S-4, 1 of 2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1 of 2

[illegible]

S-4,2of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT	2210	2.0														
43	ACCESS		2.1	\$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%

S-5,1of1

## INFORMATION ORIG/TERM AND C&amp;WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			\$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	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUIVALENT CHANNELS - IX WIDEBAND			\$1	AL-1, LN 14	\$0	\$0	\$0	\$0	\$1	\$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%



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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		\$1	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		\$1	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		\$1	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			\$1	S-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CAPITAL LEASES	2681		\$0	S-3,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LEASEHOLD IMPROVEMENTS	2682		\$1	S-3,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
8	TANGIBLE ASSETS	2680		\$1	S-3,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$15,759,896	LN 1+DIRECT	\$0	\$3,406,568	\$0	\$2,521,851	\$1,751,922	\$761,757	\$299,333	\$6,659	\$0	\$0	\$7,011,804	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$45,554,041	S-4,LN53+DIR	\$0	\$19,172,071	\$0	\$0	\$5,655,511	\$2,887,694	\$0	\$0	\$0	\$0	\$17,838,765	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$120,346,726	S-4,LN79+DIR	\$0	\$14,528,517	\$0	\$51,385,805	\$7,800,340	\$3,261,340	\$6,560,862	\$124,008	\$0	\$0	\$36,685,854	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$246,640,579	LN 4+DIRECT	\$0	\$56,192,891	\$0	\$15,103,092	\$31,582,866	\$13,255,809	\$2,240,319	\$49,911	\$0	\$0	\$128,215,692	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$428,301,241		\$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
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$17,279	LN 7+DIRECT	\$0	\$3,433	\$0	\$2,752	\$1,213	\$531	\$638	\$4	\$0	\$0	\$8,707	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$17,279		\$0	\$3,433	\$0	\$2,752	\$1,213	\$531	\$638	\$4	\$0	\$0	\$8,707	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$17,279		\$0	\$3,433	\$0	\$2,752	\$1,213	\$531	\$638	\$4	\$0	\$0	\$8,707	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		(\$65,926)	LN 1+DIRECT	\$0	(\$17,595)	\$0	(\$11,176)	(\$135)	(\$2,024)	(\$1,041)	\$52	\$0	\$0	(\$34,006)	\$0
28	CENTRAL OFFICE EQUIP			\$5,548,637	LN 2+DIRECT	\$0	\$1,243,244	\$0	\$1,967,641	\$355,831	\$267,246	\$95,599	\$7,134	\$0	\$0	\$1,611,942	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$10,018,523	LN 4+DIRECT	\$0	\$2,263,290	\$0	\$694,553	\$1,087,787	\$839,150	\$42,976	\$5,969	\$0	\$0	\$5,084,797	\$0
31	UNDISTRIBUTED			\$2,614,885	LN 5+DIRECT	\$0	\$569,742	\$0	\$435,606	\$225,143	\$141,977	\$48,666	\$1,410	\$0	\$0	\$1,192,340	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$18,116,119		\$0	\$4,058,682	\$0	\$3,086,625	\$1,668,626	\$1,246,349	\$186,200	\$14,565	\$0	\$0	\$7,855,073	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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				
	OPERATING EXPENSE AND TAX SUMMARY																
1	NETWORK SUPPORT EXPENSE	6110		\$113,885	S-9,LN 7	\$0	\$24,104	\$0	\$18,341	\$13,366	\$6,076	\$2,092	\$70	\$0	\$0	\$49,836	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$3,989,052	S-9,LN 8	\$0	\$859,143	\$0	\$646,675	\$408,470	\$197,886	\$78,633	\$1,852	\$0	\$0	\$1,796,392	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$5,088,662	S-9,LN 15	\$0	\$946,534	\$0	\$1,673,452	\$432,039	\$204,148	\$177,178	\$5,358	\$0	\$0	\$1,649,954	\$0
4	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410		\$6,474,954	S-9,LN 25	\$0	\$1,474,994	\$0	\$396,224	\$799,520	\$312,264	\$71,492	\$1,130	\$0	\$0	\$3,419,330	\$0
6	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	NETWORK OPERATIONS EXPENSE	6530		\$9,743,163	S-10,LN 13	\$0	\$2,079,591	\$0	\$1,576,545	\$1,000,631	\$472,742	\$203,174	\$4,547	\$0	\$0	\$4,405,932	\$0
8	ACCESS / USE EXPENSE	6540		\$1,636,113	S-10,LN 14	\$0	\$1,588,956	\$0	\$0	\$47,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$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	\$0
10	SERVICES EXPENSE	6620		\$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	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$10,042,549	S-12,LN 11+12	\$0	\$2,370,899	\$0	\$1,352,548	\$1,169,165	\$563,290	\$186,092	\$11,046	\$0	\$0	\$4,389,508	\$0
13	SUBTOTAL OPERATING EXPENSES			\$45,289,535		\$0	\$11,598,042	\$0	\$5,935,466	\$4,893,173	\$2,323,203	\$864,780	\$37,925	\$0	\$0	\$19,636,945	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.61%	0.00%	13.11%	10.80%	5.13%	1.91%	0.08%	0.00%	0.00%	43.36%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$21,618,190	S-10,LN 22+29	\$0	\$4,026,881	\$0	\$4,787,192	\$2,048,251	\$979,025	\$566,985	\$13,870	\$0	\$0	\$9,195,987	\$0
16	OTHER OPERATING TAX	7240		\$1,673,605	S-12,LN 33	\$0	\$400,870	\$0	\$266,060	\$162,402	\$87,783	\$30,338	\$963	\$0	\$0	\$725,190	\$0
17	EQUAL ACCESS EXPENSE	\$0		\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G-L	5240/7100/7500		(\$836,497)	S-10,LN 37	\$0	(\$152,818)	\$0	(\$179,829)	(\$56,824)	(\$27,986)	(\$38,047)	(\$289)	\$0	\$0	(\$380,703)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$67,744,835		\$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
21	% DISTRIBUTION			100.00%		0.00%	23.43%	0.00%	15.96%	10.40%	4.96%	2.10%	0.08%	0.00%	0.00%	43.07%	0.00%
	NON OPERATING EXPENSE	7370															
22	ABANDONED CONSTRUCTION			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% 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%
	UNCOLLECTIBLES																
27	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-9,1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		\$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	6310															
17	IOT EXPENSES - COIN PAY TEL			\$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	6410															
23	ALLOCATED			\$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%

S-10,1of1

## PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		\$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	6560															
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 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		\$1,494,702	LN 5+DIRECT	\$0	\$319,780	\$0	\$241,816	\$147,478	\$69,548	\$32,543	\$612	\$0	\$0	\$682,927	\$0
30	OTHER - TTPA	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

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			\$0	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		1.11	\$48,778	DIRECT	\$0	\$48,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$330,611	LN 7	\$0	\$19,586	\$0	\$972	\$61,269	\$125	\$833	\$0	\$0	\$0	\$247,825	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$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		1.3	\$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		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$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		2.11	\$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		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$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		2.3	\$41,540	DIRECT	\$0	\$41,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$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	3	\$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%

S-12,1of1

## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			\$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	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$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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PLANT NONSPECIFIC EXPENSE ALLOCATION	A-10	P_A10
CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-11	P_A11
CORPORATE OPERATIONS EXPENSE ALLOCATION	A-12	P_A12
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	AL-1	P_AI1
TARRP FACTORS (INVESTMENT)	T-1	P_T1
TARRP FACTORS (EXPENSE)	T-2	P_T2

## 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	\$2,203,151	\$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	\$1,072,343
7		TANGIBLE ASSETS	\$24,896	\$0	\$11,590	\$0	\$2,081	\$0	\$8,213	\$0	\$3,011
8		INTANGIBLE ASSETS	\$1,164,173	\$0	\$532,281	\$0	\$129,769	\$0	\$355,662	\$0	\$146,408
9		TOTAL PLANT IN SERVICE	\$195,601,766	\$0	\$89,612,120	\$0	\$22,210,865	\$0	\$59,205,601	\$0	\$24,564,620
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	\$104,740
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	\$24,669,361
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$162,310,795	\$0	\$72,119,455	\$0	\$21,176,683	\$0	\$49,040,682	\$0	\$19,967,079
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	\$742
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	\$1,007,508
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	\$3,694,031
23		MATERIALS AND SUPPLIES	\$383,312	\$0	\$180,600	\$0	\$33,814	\$0	\$120,706	\$0	\$48,173
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	\$94,048
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$28,019,329	\$2,247	\$15,175,516	\$0	\$344,217	\$0	\$8,659,363	\$0	\$3,836,253
			\$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	\$412,447
			\$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	\$672,833
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,245,092	\$0	\$3,268,708	\$0	\$399,839	\$0	\$1,116,504	\$0	\$460,041
32		DEPRECIATION & AMORTIZATION	\$8,814,073	\$0	\$3,598,528	\$0	\$428,138	\$0	\$3,238,078	\$0	\$1,548,948
33		MARKETING EXPENSE	\$1,567,951	\$0	\$710,764	\$0	\$180,947	\$0	\$475,367	\$0	\$200,803
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$957,552	\$0	\$146,478	\$0	\$73,014	\$0	\$183,967	\$0	\$74,575
35		CORPORATE OPERATIONS EXPENSES	\$3,723,447	\$56,709	\$1,707,956	\$0	\$537,387	\$0	\$903,474	\$0	\$388,535
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	\$86,520
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	-\$53,663
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	\$3,378,591
42		STATE INCOME TAX - NET OF ITC	\$331,165	\$24	\$180,641	\$0	\$4,138	\$0	\$101,799	\$0	\$44,543
43		SUBTOTAL OPER EXPENSE & TAX	\$27,013,028	\$56,733	\$12,311,195	\$0	\$2,880,456	\$0	\$7,730,335	\$0	\$3,423,134
44		FEDERAL INCOME TAX - NET OF ITC	\$1,620,802	\$130	\$877,820	\$0	\$19,893	\$0	\$500,883	\$0	\$221,975
45		TOTAL REVENUE REQUIREMENT	\$31,645,710	\$57,104	\$14,820,110	\$0	\$2,937,500	\$0	\$9,161,978	\$0	\$4,057,557
46		% DISTRIBUTION	100.00%	0.25%	46.34%	0.00%	9.44%	0.00%	28.80%	0.00%	13.27%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	-\$726,156	\$0	\$63,789	\$0	\$24,507
48		POST MAG REVENUE REQUIREMENT	\$31,645,710	\$57,104	\$15,457,970	\$0	\$2,211,344	\$0	\$9,225,767	\$0	\$4,082,064

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

					COMMON LINE		TRAFFIC SENSITIVE					SPECIAL ACCESS					
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
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		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, 14+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	\$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 EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL 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
1c		CABLE & WIRE FACILITIES	\$89,566,537	A-5, LN 23	\$0	\$69,507,359	\$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 & DIREX	\$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
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%
TANGIBLE ASSETS																
11	2680	CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		LEASEHOLD IMPROVEMENTS	\$24,896	LN 10	\$0	\$11,590	\$1,933	\$0	\$0	\$50	\$66	\$32	\$3,736	\$3,878	\$599	\$1 \$3,011
13		TOTAL	\$24,896		\$0	\$11,590	\$1,933	\$0	\$0	\$50	\$66	\$32	\$3,736	\$3,878	\$599	\$1 \$3,011
14																
INTANGIBLE ASSETS																
15	2690		\$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
MATERIALS AND SUPPLIES																
16	1220		\$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
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$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
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$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-4,1 of 2 CENTRAL OFFICE EQUIPMENT ALLOCATION

[illegible]

## A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

[illegible]

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
		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	\$0	\$70,880	\$0	\$10,149,300	\$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	\$0	\$336,426	\$309,394	\$0	\$0	\$62,463	\$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	\$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%	0.00%	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	\$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%	0.00%	0.50%	0.35%	11.71%	0.00%	8.64%	0.00%	1.20%







LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	CAPPED	TRAFFIC SENSITIVE		COMMON TRANSPORT		FACILITY	SPECIAL ACCESS		MILEAGE			B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP		CL	SWITCHING	EQUAL ACCESS	INFO		TERM	CHANNEL TERM	CHANNEL TERM	FACILITY			
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$42,444	A-9,LN 6	\$0	\$19,995	\$3,629	\$0	\$0	\$211	\$114	\$154	\$5,004	\$6,086	\$1,924	\$2	\$5,326	
3	6210	GENERAL SUPPORT EXPENSE	\$1,505,818	A-9,LN 7	\$0	\$686,362	\$150,917	\$0	\$0	\$9,724	\$3,655	\$7,486	\$172,490	\$220,201	\$62,690	\$1,771	\$190,522	
4	6310	CENTRAL OFFICE EXPENSE	\$2,619,985	A-9,LN 15	\$0	\$338,761	\$993,209	\$0	\$0	\$30,096	\$0	\$11,173	\$236,261	\$558,670	\$0	\$0	\$451,816	
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	6510	CABLE AND WIRE FACILITIES EXP	\$1,871,218	A-9,LN 24	\$0	\$1,461,477	\$0	\$0	\$0	\$0	\$9,074	\$4,443	\$234,665	\$0	\$136,391	\$0	\$25,168	
7	6530	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	6540	NETWORK OPERATIONS EXPENSE	\$3,656,137	A-10,LN 7	\$0	\$1,679,752	\$352,846	\$0	\$0	\$21,571	\$9,036	\$16,386	\$431,367	\$536,293	\$148,844	\$0	\$460,041	
9	6610	ACCESS / USF EXPENSE	\$1,588,956	A-10,LN 8	\$0	\$1,588,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	6620	MARKETING EXPENSE	\$1,567,951	A-11,LN 1	\$0	\$710,764	\$158,680	\$0	\$0	\$10,327	\$3,881	\$8,058	\$179,524	\$230,529	\$65,313	\$69	\$200,803	
11	6710	SERVICES EXPENSE	\$957,552	A-11,LN29	\$0	\$146,478	\$62,743	\$0	\$2,284	\$3,478	\$1,957	\$2,551	\$72,444	\$86,536	\$24,987	\$479,517	\$74,575	
12	6720	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		GENERAL AND ADMINISTRATIVE EXP	\$3,723,447	A-12,LN 9	\$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	
14		SUBTOTAL OPERATING EXPENSE	\$17,533,508		\$56,709	\$8,340,502	\$2,212,968	\$0	\$2,878	\$98,478	\$35,128	\$65,620	\$1,665,462	\$2,075,852	\$572,379	\$610,745	\$1,796,787	
15	6560	% DISTRIBUTION	100.00%		0.32%	47.57%	12.62%	0.00%	0.02%	0.56%	0.20%	0.37%	9.50%	11.84%	3.26%	3.48%	10.25%	
16	7200	DEPRECIATION AND AMORTIZATION	\$8,814,073	A-10,LN 19+27	\$0	\$3,598,528	\$331,053	\$0	\$0	\$31,053	\$17,522	\$48,509	\$1,131,636	\$1,826,258	\$280,184	\$382	\$1,548,948	
17		OTHER OPERATING TAX	\$666,930	A-12,LN 25	\$0	\$306,310	\$62,184	\$0	\$0	\$4,028	\$1,808	\$3,121	\$75,661	\$96,597	\$30,673	\$28	\$86,520	
18	7500	EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	5240/7100/7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20		RENT REVENUES / OTHER INC / G+L	-\$332,648	A-10,LN 35	\$0	-\$114,786	-\$35,865	\$0	\$0	-\$936	-\$445	-\$788	-\$47,916	-\$71,985	-\$6,265	\$0	-\$53,663	
21		TOTAL OPERATING EXP & TAX	\$26,681,863		\$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	
		% DISTRIBUTION	100.00%		0.21%	45.46%	9.63%	0.00%	0.01%	0.50%	0.20%	0.44%	10.59%	14.72%	3.29%	2.29%	12.66%	
22	7370	NON OPERATING EXPENSE																
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	5310	UNCOLLECTIBLES																
26	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	5330	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28		IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON 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	\$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	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		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	\$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	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
		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