

Merged Group D PYCOS

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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	\$54,036,748	S-2, LN 35	\$0	\$11,528,483	\$0	\$9,624,957	\$7,608,097	\$2,408,694	\$383,025	\$14,027	\$0	\$0	\$22,469,467
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	\$6,011,588	LN1*LN 2	\$0	\$1,282,544	\$0	\$1,070,776	\$846,401	\$267,967	\$42,611	\$1,560	\$0	\$0	\$2,499,728
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$6,011,588	LN3-LN4	\$0	\$1,282,544	\$0	\$1,070,776	\$846,401	\$267,967	\$42,611	\$1,560	\$0	\$0	\$2,499,728
6	FEDERAL OPERATING INCOME TAX	(OPTIONAL) \$3,235,023	LN 28	\$0	\$690,104	\$0	\$576,190	\$455,353	\$144,202	\$22,936	\$840	\$0	\$0	\$1,345,397
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$3,235,023	LN 6-LN 7	\$0	\$690,104	\$0	\$576,190	\$455,353	\$144,202	\$22,936	\$840	\$0	\$0	\$1,345,397
9	STATE AND LOCAL INCOME TAX	(OPTIONAL) \$687,664	LN 33	\$0	\$146,676	\$0	\$119,485	\$96,296	\$31,038	\$5,267	\$181	\$0	\$0	\$288,721
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	\$687,664	LN 9-LN 10	\$0	\$146,676	\$0	\$119,485	\$96,296	\$31,038	\$5,267	\$181	\$0	\$0	\$288,721
13	OPERATING EXPENSE AND TAX	\$44,650,140	S-8, LN 20	\$0	\$11,677,935	\$0	\$6,221,558	\$6,332,435	\$2,253,275	\$319,405	\$24,708	\$0	\$0	\$17,820,824
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	\$54,584,415	5+8+11thru15	\$0	\$13,797,259	\$0	\$7,988,009	\$7,730,485	\$2,696,483	\$390,219	\$27,289	\$0	\$0	\$21,954,670
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$63,934	LN 16*LN 17	\$0	\$0	\$0	\$0	\$17,037	\$4,174	\$730	\$39	\$0	\$0	\$41,955
19	TOTAL REVENUE REQUIREMENT	\$54,648,348		\$0	\$13,797,259	\$0	\$7,988,009	\$7,747,522	\$2,700,657	\$390,949	\$27,328	\$0	\$0	\$21,996,625

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

*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
	OPTIONAL GROSS UP INCOME TAX CALCULATION													
20	RETURN ON INVESTMENT	\$6,011,588	LN 3	\$0	\$1,282,544	\$0	\$1,070,776	\$846,401	\$267,967	\$42,611	\$1,560	\$0	\$0	\$2,499,728
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	\$3,689	S-12, LN 25+26	\$0	\$922	\$0	\$709	\$745	\$163	\$17	\$0	\$0	\$0	\$1,134
23	TOTAL INCOME ADJUSTMENTS	\$3,689	LN 21+22	\$0	\$922	\$0	\$709	\$745	\$163	\$17	\$0	\$0	\$0	\$1,134
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$6,007,899		\$0	\$1,281,622	\$0	\$1,070,067	\$845,656	\$267,805	\$42,595	\$1,560	\$0	\$0	\$2,498,594
26	FEDERAL INCOME TAX	@ 35.00%	LN 25*FIT	\$0	\$690,104	\$0	\$576,190	\$455,353	\$144,202	\$22,936	\$840	\$0	\$0	\$1,345,397
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$3,235,023	LN26-LN27	\$0	\$690,104	\$0	\$576,190	\$455,353	\$144,202	\$22,936	\$840	\$0	\$0	\$1,345,397
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 \$9,242,922	LN25+LN28-S-12, L1	\$0	\$1,971,726	\$0	\$1,646,257	\$1,301,009	\$412,007	\$65,530	\$2,401	\$0	\$0	\$3,843,991
31	STATE INCOME TAX	@ 7.90%	LN 30*FIT	\$0	\$146,676	\$0	\$119,485	\$96,296	\$31,038	\$5,267	\$181	\$0	\$0	\$288,721
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	\$687,664		\$0	\$146,676	\$0	\$119,485	\$96,296	\$31,038	\$5,267	\$181	\$0	\$0	\$288,721

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		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		\$17,903,671	S-3, LN 10	\$0	\$4,536,674	\$0	\$2,730,398	\$2,941,250	\$725,933	\$114,273	\$6,982	\$0	\$0	\$6,848,162	\$0	
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$29,410,068	S-4, LN 52	\$0	\$16,630,454	\$0	\$0	\$4,714,683	\$2,356,583	\$0	\$0	\$0	\$0	\$5,708,347	\$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		\$62,068,770	S-4, LN 78	\$0	\$8,377,201	\$0	\$23,838,589	\$6,343,392	\$1,962,288	\$1,024,145	\$26,771	\$0	\$0	\$20,496,383	\$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		\$152,553,970	S-5, LN 42	\$0	\$34,584,908	\$0	\$11,081,162	\$25,018,233	\$8,395,727	\$294,965	\$15,261	\$0	\$0	\$73,163,713	\$0	
7	TANGIBLE ASSETS	2680		\$2,536	S-3, LN 29	\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$0	
8	INTANGIBLE ASSETS	2690		\$4,259,768	S-3, LN 36	\$0	\$1,098,925	\$0	\$859,256	\$500,563	\$247,993	\$10,178	\$444	\$0	\$0	\$1,542,409	\$0	
9	TOTAL PLANT IN SERVICE A/C 2001			\$266,198,783		\$0	\$65,228,679	\$0	\$38,509,727	\$39,518,185	\$13,688,638	\$1,443,582	\$49,458	\$0	\$0	\$107,760,513	\$0	
10	% DISTRIBUTION			100.00%		0.00%	24.50%	0.00%	14.47%	14.85%	5.14%	0.54%	0.02%	0.00%	0.00%	40.48%	0.00%	
11	PROPERTY HELD FOR FUTURE USE	2002		\$-40,885	S-6, LN 9	\$0	\$-13,185	\$0	\$-4,061	\$-8,919	\$0	\$-514	\$0	\$0	\$0	\$-14,206	\$0	
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$3,904,546	S-6, LN 15	\$0	\$1,108,947	\$0	\$615,422	\$685,700	\$131,963	\$25,672	\$1,574	\$0	\$0	\$1,335,268	\$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		\$-440,764	S-6, LN 27	\$0	\$-142,138	\$0	\$-43,777	\$-96,153	\$0	\$-5,544	\$0	\$0	\$0	\$-153,152	\$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			\$269,621,680		\$0	\$66,182,303	\$0	\$39,077,312	\$40,098,813	\$13,820,601	\$1,463,196	\$51,032	\$0	\$0	\$108,928,423	\$0	
18	% DISTRIBUTION			100.00%		0.00%	24.55%	0.00%	14.49%	14.87%	5.13%	0.54%	0.02%	0.00%	0.00%	40.40%	0.00%	
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$208,113,976	S-7, LN 18	\$0	\$52,734,902	\$0	\$28,057,833	\$31,625,236	\$10,999,694	\$1,033,381	\$35,453	\$0	\$0	\$83,627,477	\$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		\$2,536	S-7, LN 23	\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$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		\$-284,444	S-7, LN 25	\$0	\$-91,728	\$0	\$-28,251	\$-62,052	\$0	\$-3,578	\$0	\$0	\$0	\$-98,836	\$0	
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$9,690,761	S-7, LN 32	\$0	\$2,495,418	\$0	\$1,599,134	\$1,210,801	\$515,598	\$59,691	\$2,135	\$0	\$0	\$3,807,984	\$0	
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$340,912	S-7, LN 38	\$0	\$105,057	\$0	\$40,117	\$65,115	\$9,566	\$2,033	\$581	\$0	\$0	\$118,444	\$0	
26	NET TELEPHONE PLANT			\$51,757,939		\$0	\$10,938,137	\$0	\$9,408,157	\$7,259,648	\$2,295,630	\$371,649	\$12,864	\$0	\$0	\$21,471,854	\$0	
27	% DISTRIBUTION			100.00%		0.00%	21.13%	0.00%	18.18%	14.03%	4.44%	0.72%	0.02%	0.00%	0.00%	41.49%	0.00%	
28	MATERIALS AND SUPPLIES	1220		\$1,002,621	S-6, LN 31	\$0	\$229,308	\$0	\$65,041	\$171,505	\$43,200	\$3,135	\$226	\$0	\$0	\$490,206	\$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		\$1,276,188		\$0	\$361,037	\$0	\$151,759	\$176,944	\$69,864	\$8,240	\$937	\$0	\$0	\$507,407	\$0	
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$54,036,748		\$0	\$11,528,483	\$0	\$9,624,957	\$7,608,097	\$2,408,694	\$383,025	\$14,027	\$0	\$0	\$22,469,467	\$0	
36	% DISTRIBUTION			100.00%		0.00%	21.33%	0.00%	17.81%	14.08%	4.46%	0.71%	0.03%	0.00%	0.00%	41.58%	0.00%	

S-3,1of1		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			\$19,034,434		\$0	\$4,955,293	\$0	\$2,333,721	\$2,873,722	\$963,979	\$139,679	\$13,591	\$0	\$0	\$7,752,864	\$0
3	% DISTRIBUTION			99.99%		0.00%	26.03%	0.00%	12.26%	15.10%	5.06%	0.73%	0.07%	0.00%	0.00%	40.73%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$244,032,808		\$0	\$59,592,564	\$0	\$34,919,751	\$36,076,308	\$12,714,598	\$1,319,111	\$42,032	\$0	\$0	\$99,368,444	\$0
6	% DISTRIBUTION			100.00%		0.00%	24.42%	0.00%	14.31%	14.78%	5.21%	0.54%	0.02%	0.00%	0.00%	40.72%	0.00%
	LAND AND SUPPORT ASSETS	2110															
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$17,494,690	LN 6+DIRECT	\$0	\$4,438,024	\$0	\$2,662,014	\$2,877,293	\$705,055	\$112,001	\$6,873	\$0	\$0	\$6,693,430	\$0
9	GENERAL PURPOSE COMPUTERS			\$408,981	LN 6+DIRECT	\$0	\$98,650	\$0	\$68,384	\$63,956	\$20,878	\$2,272	\$109	\$0	\$0	\$154,732	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$17,903,671		\$0	\$4,536,674	\$0	\$2,730,398	\$2,941,250	\$725,933	\$114,273	\$6,982	\$0	\$0	\$6,848,162	\$0
11	% DISTRIBUTION			100.00%		0.00%	25.34%	0.00%	15.25%	16.43%	4.05%	0.64%	0.04%	0.00%	0.00%	38.25%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$261,936,479		\$0	\$64,129,238	\$0	\$37,650,149	\$39,017,558	\$13,440,531	\$1,433,384	\$49,014	\$0	\$0	\$106,216,605	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.48%	0.00%	14.37%	14.90%	5.13%	0.55%	0.02%	0.00%	0.00%	40.55%	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			\$2,536	LN 11+DIRECT	\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$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			\$2,536		\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$0
29	TOTAL TANGIBLE ASSETS			\$2,536		\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.34%	0.00%	12.70%	2.56%	4.50%	0.80%	0.00%	0.00%	0.00%	59.11%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$261,939,015		\$0	\$64,129,754	\$0	\$37,650,471	\$39,017,622	\$13,440,645	\$1,433,404	\$49,014	\$0	\$0	\$106,218,104	\$0
33	% DISTRIBUTION			100.00%		0.00%	24.48%	0.00%	14.37%	14.90%	5.13%	0.55%	0.02%	0.00%	0.00%	40.55%	0.00%
	INTANGIBLE ASSETS	2690															
34	ALLOCATED			\$4,259,768	LN 33	\$0	\$1,098,925	\$0	\$859,256	\$500,563	\$247,993	\$10,178	\$444	\$0	\$0	\$1,542,409	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,259,768		\$0	\$1,098,925	\$0	\$859,256	\$500,563	\$247,993	\$10,178	\$444	\$0	\$0	\$1,542,409	\$0
37	% DISTRIBUTION			100.00%		0.00%	25.80%	0.00%	20.17%	11.75%	5.82%	0.24%	0.01%	0.00%	0.00%	36.21%	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	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$29,410,068	LN 13	\$0	\$16,630,454	\$0	\$0	\$4,714,683	\$2,356,583	\$0	\$0	\$0	\$0	\$5,708,347	\$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			\$29,410,068		\$0	\$16,630,454	\$0	\$0	\$4,714,683	\$2,356,583	\$0	\$0	\$0	\$0	\$5,708,347	\$0
51	% DISTRIBUTION			100.00%		0.00%	56.55%	0.00%	0.00%	16.03%	8.01%	0.00%	0.00%	0.00%	0.00%	19.41%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$29,410,068		\$0	\$16,630,454	\$0	\$0	\$4,714,683	\$2,356,583	\$0	\$0	\$0	\$0	\$5,708,347	\$0
53	% DISTRIBUTION			100.00%		0.00%	56.55%	0.00%	0.00%	16.03%	8.01%	0.00%	0.00%	0.00%	0.00%	19.41%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$7,567,504	AL-1, LN12	\$0	\$25,140	\$0	\$4,080,158	\$27,297	\$7,198	\$58,437	\$2,395	\$0	\$0	\$3,366,879	\$0
56	EXCH TRUNK - EAS		4.121	\$413,897	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$413,897	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$9,290,768	DIRECT	\$0	\$0	\$0	\$9,290,768	\$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	\$29,094,690	AL-1, LN 2	\$0	\$7,251,204	\$0	\$27,198	\$5,221,489	\$1,775,198	\$40,873	\$997	\$0	\$0	\$14,777,730	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,716,625	DIRECT	\$0	\$0	\$0	\$474,215	\$0	\$0	\$723,414	\$8,737	\$0	\$0	\$510,259	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$48,083,484		\$0	\$7,276,344	\$0	\$13,872,339	\$5,248,786	\$1,782,396	\$822,725	\$12,129	\$0	\$0	\$19,068,765	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.13%	0.00%	28.85%	10.92%	3.71%	1.71%	0.03%	0.00%	0.00%	39.66%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$629,302	DIRECT	\$0	\$0	\$0	\$629,302	\$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	\$9,531,664	AL-1, LN14	\$0	\$0	\$0	\$9,332,110	\$0	\$0	\$185,160	\$14,394	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,765,115	AL-1, LN6	\$0	\$744,298	\$0	\$4,837	\$720,242	\$148,877	\$16,261	\$248	\$0	\$0	\$130,352	\$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			\$11,296,779		\$0	\$744,298	\$0	\$9,336,947	\$720,242	\$148,877	\$201,421	\$14,642	\$0	\$0	\$130,352	\$0
71	% DISTRIBUTION			100.00%		0.00%	6.59%	0.00%	82.65%	6.38%	1.32%	1.78%	0.13%	0.00%	0.00%	1.15%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,059,205	LN 15+DIRECT	\$0	\$356,560	\$0	\$0	\$374,364	\$31,015	\$0	\$0	\$0	\$0	\$1,297,267	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,059,205		\$0	\$356,560	\$0	\$0	\$374,364	\$31,015	\$0	\$0	\$0	\$0	\$1,297,267	\$0
76	% DISTRIBUTION			100.00%		0.00%	17.32%	0.00%	0.00%	18.18%	1.51%	0.00%	0.00%	0.00%	0.00%	63.00%	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			\$62,068,770		\$0	\$8,377,201	\$0	\$23,838,589	\$6,343,392	\$1,962,288	\$1,024,145	\$26,771	\$0	\$0	\$20,496,383	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.50%	0.00%	38.41%	10.22%	3.16%	1.65%	0.04%	0.00%	0.00%	33.02%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$91,478,838		\$0	\$25,007,656	\$0	\$23,838,589	\$11,058,075	\$4,318,871	\$1,024,145	\$26,771	\$0	\$0	\$26,204,731	\$0
81	% DISTRIBUTION			100.00%		0.00%	27.34%	0.00%	26.06%	12.09%	4.72%	1.12%	0.03%	0.00%	0.00%	28.65%	0.00%

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	19.05%	6.34%	0.00%	0.00%	0.00%	0.00%	49.61%	0.00%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.92%	0.00%	0.10%	18.99%	6.32%	0.15%	0.00%	0.00%	0.00%	49.52%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.37%	0.00%	63.02%	0.34%	0.08%	1.31%	0.06%	0.00%	0.00%	34.83%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	98.09%	0.00%	0.00%	1.79%	0.12%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	29.68%	0.00%	10.21%	26.24%	7.78%	5.05%	0.25%	0.00%	0.00%	20.79%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	20.85%	0.00%	0.00%	20.78%	4.13%	0.00%	0.00%	0.00%	0.00%	54.23%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGINATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		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			\$136,994,307	LN 3	\$0	\$34,142,107	\$0	\$116,776	\$24,603,251	\$8,310,982	\$204,057	\$4,849	\$0	\$0	\$69,612,285	\$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	\$136,994,307		\$0	\$34,142,107	\$0	\$116,776	\$24,603,251	\$8,310,982	\$204,057	\$4,849	\$0	\$0	\$69,612,285	\$0
22	EXCHANGE WIDEBAND - JOINT			\$6,527,627	LN 4	\$0	\$24,131	\$0	\$3,796,876	\$23,723	\$5,433	\$40,667	\$3,367	\$0	\$0	\$2,633,430	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$1,889,112	DIRECT	\$0	\$0	\$0	\$1,889,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$8,416,739		\$0	\$24,131	\$0	\$5,685,988	\$23,723	\$5,433	\$40,667	\$3,367	\$0	\$0	\$2,633,430	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$457,633	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$457,633	\$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	\$457,633		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$457,633	\$0
28	INTEREXCHANGE WIDEBAND			\$5,290,846	LN 5	\$0	\$0	\$0	\$5,242,802	\$0	\$0	\$41,081	\$6,963	\$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	\$5,290,846		\$0	\$0	\$0	\$5,242,802	\$0	\$0	\$41,081	\$6,963	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$861,692	LN 6	\$0	\$332,374	\$0	\$35,597	\$312,584	\$69,230	\$9,161	\$82	\$0	\$0	\$102,665	\$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	\$861,692		\$0	\$332,374	\$0	\$35,597	\$312,584	\$69,230	\$9,161	\$82	\$0	\$0	\$102,665	\$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			\$532,753	LN 8	\$0	\$86,296	\$0	\$0	\$78,676	\$10,082	\$0	\$0	\$0	\$0	\$357,700	\$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	\$532,753		\$0	\$86,296	\$0	\$0	\$78,676	\$10,082	\$0	\$0	\$0	\$0	\$357,700	\$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			\$152,553,970		\$0	\$34,584,908	\$0	\$11,081,162	\$25,018,233	\$8,395,727	\$294,965	\$15,261	\$0	\$0	\$73,163,713	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.67%	0.00%	7.26%	16.40%	5.50%	0.19%	0.01%	0.00%	0.00%	47.96%	0.00%

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3.LN 11	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4.LN 81	0.00%	27.51%	0.00%	28.25%	11.42%	4.88%	1.05%	0.04%	0.00%	0.00%	26.84%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5.LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	22.49%	0.00%	8.25%	17.13%	5.71%	0.21%	0.01%	0.00%	0.00%	46.19%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3.LN 14	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3.LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3.LN 28	0.00%	20.34%	0.00%	12.70%	2.56%	4.50%	0.80%	0.00%	0.00%	0.00%	59.11%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3.LN 30	0.00%	20.34%	0.00%	12.70%	2.56%	4.50%	0.80%	0.00%	0.00%	0.00%	59.11%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		100.00%	S-6.LN 9	0.00%	32.25%	0.00%	9.93%	21.82%	0.00%	1.26%	0.00%	0.00%	0.00%	34.75%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6.LN 27	0.00%	32.25%	0.00%	9.93%	21.82%	0.00%	1.26%	0.00%	0.00%	0.00%	34.75%	0.00%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$14,070,408	LN 1+DIRECT	\$0	\$3,588,367	\$0	\$2,091,747	\$2,346,887	\$567,155	\$93,619	\$4,831	\$0	\$0	\$5,377,803	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$27,749,455	S-4.LN53+DIR	\$0	\$15,645,514	\$0	\$0	\$4,509,969	\$2,230,202	\$0	\$0	\$0	\$0	\$5,363,770	\$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			\$45,110,706	S-4.LN79+DIR	\$0	\$6,099,523	\$0	\$17,042,773	\$4,715,310	\$1,467,784	\$727,947	\$18,741	\$0	\$0	\$15,038,628	\$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			\$121,183,407	LN 4+DIRECT	\$0	\$27,401,498	\$0	\$8,923,313	\$20,053,071	\$6,734,553	\$211,815	\$11,881	\$0	\$0	\$57,847,276	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$208,113,976		\$0	\$52,734,902	\$0	\$28,057,833	\$31,625,236	\$10,999,694	\$1,033,381	\$35,453	\$0	\$0	\$83,627,477	\$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			\$2,536	LN 7+DIRECT	\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$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			\$2,536		\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$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		-\$284,444	LN 10+DIRECT	\$0	-\$91,728	\$0	-\$28,251	-\$62,052	\$0	-\$3,578	\$0	\$0	\$0	-\$98,836	\$0
26	TOTAL ACCUM AMORTIZATION			-\$281,908		\$0	-\$91,212	\$0	-\$27,929	-\$61,987	\$114	-\$3,557	\$0	\$0	\$0	-\$97,337	\$0
NET OPERATING DEFERRED INC TAX				4100&													
27	GENERAL SUPPORT	4340		\$483,565	LN 1+DIRECT	\$0	\$135,084	\$0	\$84,767	\$80,989	\$18,297	\$3,210	\$268	\$0	\$0	\$160,950	\$0
28	CENTRAL OFFICE EQUIP			\$3,313,698	LN 2+DIRECT	\$0	\$1,001,343	\$0	\$1,059,545	\$293,579	\$138,490	\$40,963	\$1,081	\$0	\$0	\$778,697	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$5,393,393	LN 4+DIRECT	\$0	\$1,235,883	\$0	\$372,980	\$782,681	\$327,108	\$12,739	\$645	\$0	\$0	\$2,661,358	\$0
31	UNDISTRIBUTED			\$500,105	LN 5+DIRECT	\$0	\$123,109	\$0	\$81,843	\$53,552	\$31,702	\$2,778	\$142	\$0	\$0	\$206,979	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$9,690,761		\$0	\$2,495,418	\$0	\$1,599,134	\$1,210,801	\$515,598	\$59,691	\$2,135	\$0	\$0	\$3,807,984	\$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		\$340,912	S-3.LN 3	\$0	\$105,057	\$0	\$40,117	\$65,115	\$9,566	\$2,033	\$581	\$0	\$0	\$118,444	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$340,912		\$0	\$105,057	\$0	\$40,117	\$65,115	\$9,566	\$2,033	\$581	\$0	\$0	\$118,444	\$0

[illegible]

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

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
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	27.51%	0.00%	28.25%	11.42%	4.88%	1.05%	0.04%	0.00%	0.00%	26.84%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.49%	0.00%	8.25%	17.13%	5.71%	0.21%	0.01%	0.00%	0.00%	46.19%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$62,489	LN 1+DIRECT	\$0	\$15,840	\$0	\$8,211	\$9,625	\$2,834	\$328	\$4	\$0	\$0	\$25,646	\$0
8	GENERAL SUPPORT	6120		\$2,708,123	LN 1+DIRECT	\$0	\$655,372	\$0	\$385,561	\$397,386	\$142,670	\$14,828	\$672	\$0	\$0	\$1,111,634	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,770,611		\$0	\$671,212	\$0	\$393,772	\$407,011	\$145,504	\$15,156	\$677	\$0	\$0	\$1,137,280	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.23%	0.00%	14.21%	14.69%	5.25%	0.55%	0.02%	0.00%	0.00%	41.05%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,936,612	LN 2+DIRECT	\$0	\$487,048	\$0	\$527,297	\$233,431	\$77,655	\$24,137	\$350	\$0	\$0	\$586,694	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$2,229,701	LN 2+DIRECT	\$0	\$643,966	\$0	\$565,160	\$270,559	\$105,746	\$23,196	\$563	\$0	\$0	\$620,510	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,166,313		\$0	\$1,131,014	\$0	\$1,092,457	\$503,990	\$183,401	\$47,333	\$914	\$0	\$0	\$1,207,204	\$0
16	% DISTRIBUTION			100.00%		0.00%	27.15%	0.00%	26.22%	12.10%	4.40%	1.14%	0.02%	0.00%	0.00%	28.98%	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			\$4,384,897	LN 6	\$0	\$980,827	\$0	\$356,017	\$734,522	\$188,149	\$10,769	\$440	\$0	\$0	\$2,114,173	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,384,897		\$0	\$980,827	\$0	\$356,017	\$734,522	\$188,149	\$10,769	\$440	\$0	\$0	\$2,114,173	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.37%	0.00%	8.12%	16.75%	4.29%	0.25%	0.01%	0.00%	0.00%	48.21%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$11,321,821		\$0	\$2,783,053	\$0	\$1,842,246	\$1,645,523	\$517,053	\$73,258	\$2,031	\$0	\$0	\$4,458,657	\$0
28	% DISTRIBUTION			100.00%		0.00%	24.58%	0.00%	16.27%	14.53%	4.57%	0.65%	0.02%	0.00%	0.00%	39.38%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$8,551,209		\$0	\$2,111,841	\$0	\$1,448,474	\$1,238,512	\$371,550	\$58,102	\$1,354	\$0	\$0	\$3,321,377	\$0
30	% DISTRIBUTION			100.00%		0.00%	24.70%	0.00%	16.94%	14.48%	4.34%	0.68%	0.02%	0.00%	0.00%	38.84%	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		100.00%	S-2,LN 10	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	20.34%	0.00%	12.70%	2.56%	4.50%	0.80%	0.00%	0.00%	0.00%	59.11%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	20.34%	0.00%	12.70%	2.56%	4.50%	0.80%	0.00%	0.00%	0.00%	59.11%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	32.25%	0.00%	9.93%	21.82%	0.00%	1.26%	0.00%	0.00%	0.00%	34.75%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
	OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
8	UNDISTRIBUTED	6510			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	19.92%	0.00%	12.85%	11.43%	0.66%	0.68%	0.00%	0.00%	0.00%	54.45%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$5,679,930	LN 7+DIRECT	\$0	\$1,380,043	\$0	\$793,685	\$837,755	\$289,968	\$31,857	\$1,019	\$0	\$0	\$2,345,603	\$0
14	ACCESS / USF EXPENSE	6540		\$975,495	DIRECT	\$0	\$944,071	\$0	\$0	\$31,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DEPRECIATION EXPENSE	6560															
15	GENERAL SUPPORT			\$779,027	S-3,LN 11	\$0	\$191,102	\$0	\$124,688	\$126,154	\$35,123	\$4,294	\$290	\$0	\$0	\$297,377	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$494,450	S-4,LN 53	\$0	\$268,391	\$0	\$0	\$74,383	\$38,228	\$0	\$0	\$0	\$0	\$113,447	\$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			\$4,267,847	S-4,LN 79	\$0	\$573,803	\$0	\$1,675,878	\$432,057	\$132,695	\$70,448	\$2,010	\$0	\$0	\$1,380,957	\$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			\$5,482,249	S-5,LN 43	\$0	\$1,244,812	\$0	\$388,336	\$845,773	\$329,552	\$11,571	\$617	\$0	\$0	\$2,661,588	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$11,023,573		\$0	\$2,278,108	\$0	\$2,188,902	\$1,478,367	\$535,598	\$86,313	\$2,916	\$0	\$0	\$4,453,369	\$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			\$11,023,573		\$0	\$2,278,108	\$0	\$2,188,902	\$1,478,367	\$535,598	\$86,313	\$2,916	\$0	\$0	\$4,453,369	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.67%	0.00%	19.86%	13.41%	4.86%	0.78%	0.03%	0.00%	0.00%	40.40%	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		\$753,774	LN 5+DIRECT	\$0	\$174,767	\$0	\$105,289	\$104,569	\$50,652	\$3,505	\$191	\$0	\$0	\$314,802	\$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			\$753,774		\$0	\$174,767	\$0	\$105,289	\$104,569	\$50,652	\$3,505	\$191	\$0	\$0	\$314,802	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.19%	0.00%	13.97%	13.87%	6.72%	0.46%	0.03%	0.00%	0.00%	41.76%	0.00%
	RENT REVENUES/ OTHER INC/ G+L																
33	GEN SUPPORT ASSETS	5240/7100/7500		\$53,359	S-3,LN 11+DIR	\$0	\$15,729	\$0	\$9,099	\$8,357	\$379	\$327	\$24	\$0	\$0	\$19,443	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4,LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$166,665	S-5,LN 43+DIR	\$0	\$38,740	\$0	\$10,370	\$33,554	\$3,023	\$773	\$0	\$0	\$0	\$80,206	\$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			\$220,024		\$0	\$54,469	\$0	\$19,469	\$41,911	\$3,402	\$1,100	\$24	\$0	\$0	\$99,649	\$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			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.86%	0.00%	0.00%	13.57%	4.77%	0.00%	0.00%	0.00%	0.00%	63.80%	0.00%
4	END USER BILLED REVENUE INCL CCL			0.00%	INPUT	0.00%	30.40%	0.00%	0.00%	13.98%	8.28%	0.00%	0.00%	0.00%	0.00%	47.34%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	35.86%	0.00%	5.12%	34.06%	18.95%	4.94%	1.08%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.92%	0.00%	0.29%	18.50%	0.07%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	44.58%	0.00%	5.42%	32.80%	13.39%	3.01%	0.80%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$3,020,216	INPUT	\$0	\$895,814	\$0	\$73,086	\$410,329	\$184,548	\$37,355	\$9,305	\$0	\$0	\$1,408,194	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$14,964	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$8,053	\$3,211	\$0	\$0	\$0	\$0	\$3,700	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$24,474	DIRECT	\$0	\$0	\$0	\$0	\$17,656	\$0	\$0	\$0	\$0	\$0	\$6,818	\$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			\$13,425	LN 3	\$0	\$2,380	\$0	\$0	\$2,220	\$87	\$0	\$0	\$0	\$0	\$8,739	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$13,425		\$0	\$2,380	\$0	\$0	\$2,220	\$87	\$0	\$0	\$0	\$0	\$8,739	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$35,553	DIRECT	\$0	\$35,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$240,979	LN 7	\$0	\$14,276	\$0	\$709	\$44,587	\$162	\$607	\$0	\$0	\$0	\$180,637	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$96,785	LN 4	\$0	\$29,745	\$0	\$0	\$12,325	\$7,950	\$0	\$0	\$0	\$0	\$46,765	\$0
27	- END USER BILLING INQUIRY		1.3	\$131,352	LN 8	\$0	\$8,368	\$0	\$237	\$4,461	\$0	\$174	\$0	\$0	\$0	\$118,112	\$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			\$504,669		\$0	\$87,942	\$0	\$946	\$61,373	\$8,112	\$781	\$0	\$0	\$0	\$345,514	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$44,471	AL-1, LN16	\$0	\$8,722	\$0	\$0	\$22,105	\$9,769	\$0	\$0	\$0	\$0	\$3,876	\$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	\$531,000	AL-1, LN18, LN19	\$0	\$158,370	\$0	\$0	\$142,433	\$43,882	\$0	\$0	\$0	\$0	\$186,315	\$0
38	- END USER COMMON LINE		2.3	\$27,946	DIRECT	\$0	\$27,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$211,783	LN 11	\$0	\$92,376	\$0	\$13,516	\$66,357	\$29,212	\$8,830	\$1,493	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$815,199		\$0	\$287,414	\$0	\$13,516	\$230,895	\$82,862	\$8,830	\$1,493	\$0	\$0	\$190,191	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,319,868	LN 32+LN 40	\$0	\$375,355	\$0	\$14,462	\$292,268	\$90,975	\$9,611	\$1,493	\$0	\$0	\$535,704	\$0
42	% DISTRIBUTION			100.00%		0.00%	28.44%	0.00%	1.10%	22.14%	6.89%	0.73%	0.11%	0.00%	0.00%	40.59%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$410,348	LN 42+DIRECT	\$0	\$189,860	\$0	\$4,015	\$66,930	\$23,641	\$2,754	\$420	\$0	\$0	\$122,728	\$0
44	TOTAL SERVICES EXPENSE			\$1,783,079		\$0	\$567,596	\$0	\$18,476	\$387,126	\$117,913	\$12,365	\$1,913	\$0	\$0	\$677,690	\$0
45	% DISTRIBUTION			100.00%		0.00%	31.83%	0.00%	1.04%	21.71%	6.61%	0.69%	0.11%	0.00%	0.00%	38.01%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,803,295	LN 12+LN 44	\$0	\$1,463,410	\$0	\$91,562	\$797,455	\$302,461	\$49,720	\$11,218	\$0	\$0	\$2,085,884	\$0
47	% DISTRIBUTION			99.97%		0.00%	30.47%	0.00%	1.91%	16.60%	6.30%	1.04%	0.23%	0.00%	0.00%	43.43%	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			100.00%	S-3, LN 4	0.00%	27.23%	0.00%	13.21%	14.86%	5.68%	0.64%	0.10%	0.00%	0.00%	38.27%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	24.90%	0.00%	15.73%	14.86%	5.38%	0.53%	0.02%	0.00%	0.00%	38.59%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	71.23%	0.00%	7.91%	20.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	20.98%	0.00%	18.51%	14.69%	5.06%	0.62%	0.03%	0.00%	0.00%	40.12%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$55,808	DIRECT	\$0	\$55,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,026,506	LN 1	\$0	\$2,335,862	\$0	\$1,045,011	\$1,312,836	\$501,176	\$68,350	\$7,060	\$0	\$0	\$3,756,211	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,082,314		\$0	\$2,391,670	\$0	\$1,045,011	\$1,312,836	\$501,176	\$68,350	\$7,060	\$0	\$0	\$3,756,211	\$0
14	% DISTRIBUTION			100.00%		0.00%	26.33%	0.00%	11.51%	14.45%	5.52%	0.75%	0.08%	0.00%	0.00%	41.36%	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			-\$1	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$50,519,755	RECORDS	\$0	\$12,920,313	\$0	\$7,275,451	\$7,159,151	\$2,513,470	\$361,099	\$26,167	\$0	\$0	\$20,264,104	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$44,650,140	VARIOUS	\$0	\$11,677,935	\$0	\$6,221,558	\$6,332,435	\$2,253,275	\$319,405	\$24,708	\$0	\$0	\$17,820,824	\$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.			\$3,689	LN 6+DIRECT	\$0	\$922	\$0	\$709	\$745	\$163	\$17	\$0	\$0	\$0	\$1,134	\$0
27	NET TAXABLE INCOME			\$5,865,926		\$0	\$1,241,457	\$0	\$1,053,184	\$825,971	\$260,032	\$41,678	\$1,459	\$0	\$0	\$2,442,145	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.16%	0.00%	17.95%	14.08%	4.43%	0.71%	0.02%	0.00%	0.00%	41.63%	0.00%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		-\$2,144,419	LN 28	\$0	-\$502,492	\$0	-\$268,720	-\$495,095	\$10,154	-\$31,736	\$229	\$0	\$0	-\$856,759	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$43,847	LN 28	\$0	\$8,166	\$0	\$14,675	\$9,041	\$4,372	\$38	\$151	\$0	\$0	\$7,403	\$0
33	OPERATING TAXES - OTHER	7240		\$1,231,549	LN 2+DIRECT	\$0	\$317,283	\$0	\$174,332	\$166,417	\$59,768	\$7,503	\$298	\$0	\$0	\$505,948	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$1,748,369	LN 28	\$0	\$412,395	\$0	\$238,279	\$417,882	-\$5,763	\$25,125	\$520	\$0	\$0	\$659,931	\$0
35	TOTAL OPERATING TAXES			\$879,346		\$0	\$235,352	\$0	\$158,566	\$98,245	\$68,531	\$931	\$1,197	\$0	\$0	\$316,523	\$0

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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	45,605	SPF	-	11,363	-	40	7,990	2,719	74	2	-	-	23,417	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.09%	17.52%	5.96%	0.16%	0.00%	0.00%	0.00%	51.35%	0.00%
3	ALLOCATED LOOPS - CWF	45,605	SPF	-	11,363	-	40	7,990	2,719	74	2	-	-	23,417	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.09%	17.52%	5.96%	0.16%	0.00%	0.00%	0.00%	51.35%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	4,147	TOLL MOU	-	1,572	-	20	1,561	406	46	1	-	-	540	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	37.91%	0.00%	0.48%	37.64%	9.79%	1.11%	0.02%	0.00%	0.00%	13.03%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	60,043	CMM	-	24,176	-	1,535	23,172	3,549	919	16	-	-	6,677	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	40.26%	0.00%	2.56%	38.59%	5.91%	1.53%	0.03%	0.00%	0.00%	11.12%	0.00%
9	ALLOCATED WIDEBAND LOOPS	2,272	WB CKTS	-	11	-	1,277	12	3	20	3	-	-	946	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.48%	0.00%	56.21%	0.55%	0.13%	0.88%	0.13%	0.00%	0.00%	41.62%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,124	WB CKTS	-	11	-	1,519	12	3	20	2	-	-	1,557	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.35%	0.00%	48.62%	0.40%	0.10%	0.64%	0.05%	0.00%	0.00%	49.85%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,540	WB CKTS Less Lo	-	-	-	1,519	-	-	20	2	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	98.60%	0.00%	0.00%	1.30%	0.10%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	4,161,015	DIRECT	-	1,098,222	-	-	2,679,092	230,930	-	-	-	-	152,771	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	26.39%	0.00%	0.00%	64.39%	5.55%	0.00%	0.00%	0.00%	0.00%	3.67%	0.00%
17	ALLOCATED USERS	184,939		-	39,396	-	-	50,540	7,800	-	-	-	-	87,203	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%

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	\$11,321,821	S-9,LN 27	\$0	\$2,783,053	\$0	\$1,842,246	\$1,645,523	\$517,053	\$73,258	\$2,031	\$0	\$0	\$4,458,657
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$6,655,425	VARIOUS	\$0	\$2,324,114	\$0	\$793,685	\$869,179	\$289,968	\$31,857	\$1,019	\$0	\$0	\$2,345,603
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,018,630	S-11,LN 12	\$0	\$895,814	\$0	\$73,086	\$410,329	\$184,548	\$37,355	\$9,305	\$0	\$0	\$1,408,194
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,783,079	S-11,LN 44	\$0	\$567,596	\$0	\$18,476	\$387,126	\$117,913	\$12,365	\$1,913	\$0	\$0	\$677,690
5	CORPORATE OPERATIONS EXPENSE	\$9,082,314	S-12,LN 13	\$0	\$2,391,670	\$0	\$1,045,011	\$1,312,836	\$501,176	\$68,350	\$7,060	\$0	\$0	\$3,756,211
6	EQUAL ACCESS EXPENSE	\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	-\$1	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	-\$2,144,419	S-12,LN 29 + 31	\$0	-\$502,492	\$0	-\$268,720	-\$495,095	\$10,154	-\$31,736	\$229	\$0	\$0	-\$856,759
10	STATE INCOME TAX (ACTUAL)	\$43,847	S-12,LN 32	\$0	\$8,166	\$0	\$14,675	\$9,041	\$4,372	\$38	\$151	\$0	\$0	\$7,403
11	OTHER OPERATING TAX	\$1,231,549	S-12,LN 33	\$0	\$317,283	\$0	\$174,332	\$166,417	\$59,768	\$7,503	\$298	\$0	\$0	\$505,948
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$61,580	RECORDS	\$0	\$0	\$0	\$0	\$267	\$15,070	\$1,518	\$799	\$0	\$0	\$43,926
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	\$1	S-12,LN 18-LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$31,053,826		\$0	\$8,785,203	\$0	\$3,692,791	\$4,305,624	\$1,700,023	\$200,507	\$22,804	\$0	\$0	\$12,346,874
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,276,188		\$0	\$361,037	\$0	\$151,759	\$176,944	\$69,864	\$8,240	\$937	\$0	\$0	\$507,407
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	\$1,276,188		\$0	\$361,037	\$0	\$151,759	\$176,944	\$69,864	\$8,240	\$937	\$0	\$0	\$507,407

Merged Group D PYCOS

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Merged Group D 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	\$21,153,440	\$9,466,406	\$1,988,656	\$6,743,011	\$1,001	\$2,954,367
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,630	\$556	\$481	\$528	\$0	\$68
5	STATE INCOME TAX	\$266,163	\$122,591	\$23,155	\$82,948	\$13	\$37,454
6	OPERATING EXPENSES & OTHER TAXES	\$17,899,496	\$7,902,951	\$3,164,239	\$4,256,956	\$430,155	\$2,145,189
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	\$7,267,071	\$0	\$2,904,269	\$0	\$1,629,504	\$0	\$4,591	\$0	\$837,434
2		CENTRAL OFFICE SWITCHING	\$16,630,454	\$0	\$0	\$0	\$16,630,454	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$32,215,790	\$0	\$7,251,204	\$0	\$1,125,997	\$0	\$14,547,821	\$0	\$9,290,768
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$45,666,071	\$0	\$34,142,107	\$0	\$442,801	\$0	\$9,192,050	\$0	\$0
7		TANGIBLE ASSETS	\$838	\$0	\$516	\$0	\$0	\$0	\$160	\$0	\$0
8		INTANGIBLE ASSETS	\$1,958,181	\$0	\$623,738	\$0	\$475,126	\$0	\$674,108	\$0	\$110
9		TOTAL PLANT IN SERVICE	\$103,738,406	\$0	\$44,921,834	\$0	\$20,303,883	\$0	\$26,305,411	\$0	\$4,701
10		PROPERTY HELD FOR FUTURE USE	-\$17,245	\$0	-\$6,288	\$0	-\$6,895	\$0	-\$2,610	\$0	-\$1
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,724,369	\$0	\$603,878	\$0	\$505,016	\$0	\$502,928	\$0	\$80
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	-\$185,915	\$0	-\$67,793	\$0	-\$74,333	\$0	-\$28,137	\$0	-\$15
14		TOTAL PROPERTY, PLANT & EQUIP.	\$105,259,614	\$0	\$45,451,630	\$0	\$20,727,671	\$0	\$26,777,591	\$0	\$4,764
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$80,792,735	\$0	\$34,671,380	\$0	\$18,061,186	\$0	\$19,097,831	\$0	\$3,657
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$838	\$0	\$516	\$0	\$0	\$0	\$160	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	-\$119,979	\$0	-\$43,750	\$0	-\$47,970	\$0	-\$18,158	\$0	-\$10
20		OPERATING DEFERRED INCOME TAX	\$4,094,552	\$0	\$1,663,526	\$0	\$831,805	\$0	\$1,111,960	\$0	\$143
21		OTHER DEFERRED CREDITS - NET	\$145,173	\$0	\$49,314	\$0	\$42,567	\$0	\$42,650	\$0	\$11
22		NET TELEPHONE PLANT	\$20,346,295	\$0	\$9,110,644	\$0	\$1,840,084	\$0	\$6,543,149	\$0	\$963
23		MATERIALS AND SUPPLIES	\$294,349	\$0	\$123,197	\$0	\$62,628	\$0	\$73,020	\$0	\$15
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	\$512,796	\$0	\$232,563	\$0	\$85,944	\$0	\$126,841	\$0	\$23
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$21,153,440	\$0	\$9,466,405	\$0	\$1,988,656	\$0	\$6,743,011	\$1,001	\$2,954,367
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,353,320	\$0	\$1,053,138	\$0	\$221,238	\$0	\$750,160	\$0	\$111
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		PLANT SPECIFIC EXPENSE	\$4,625,298	\$0	\$1,705,248	\$0	\$1,286,296	\$0	\$1,127,192	\$0	\$789
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,117,799	\$0	\$1,911,221	\$0	\$412,893	\$0	\$524,612	\$0	\$0
32		DEPRECIATION & AMORTIZATION	\$4,747,065	\$0	\$1,986,458	\$0	\$466,285	\$0	\$1,506,373	\$0	\$213
33		MARKETING EXPENSE	\$968,899	\$0	\$444,394	\$0	\$166,637	\$0	\$232,630	\$0	\$44
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$586,072	\$0	\$96,997	\$0	\$60,128	\$0	\$74,782	\$0	\$308,084
35		CORPORATE OPERATIONS EXPENSES	\$3,436,681	\$0	\$1,588,524	\$0	\$688,643	\$0	\$683,517	\$0	\$121,017
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$491,615	\$0	\$216,293	\$0	\$91,633	\$0	\$122,857	\$0	\$22
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	-\$73,938	\$0	-\$46,184	\$0	-\$8,276	\$0	-\$15,007	\$0	-\$14
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$17,899,493	\$0	\$7,902,951	\$0	\$3,164,240	\$0	\$4,256,956	\$0	\$430,156
42		STATE INCOME TAX - NET OF ITC	\$266,161	\$0	\$122,591	\$0	\$23,157	\$0	\$82,949	\$0	\$12
43		SUBTOTAL OPER EXPENSE & TAX	\$18,165,654	\$0	\$8,025,542	\$0	\$3,187,396	\$0	\$4,339,905	\$0	\$430,168
44		FEDERAL INCOME TAX - NET OF ITC	\$1,266,294	\$0	\$566,774	\$0	\$118,870	\$0	\$403,649	\$0	\$60
45		TOTAL REVENUE REQUIREMENT	\$21,785,268	\$0	\$9,645,454	\$0	\$3,527,504	\$0	\$5,493,714	\$0	\$430,339
46		% DISTRIBUTION	100.00%	0.00%	43.34%	0.00%	16.34%	0.00%	26.50%	0.00%	1.91%
47		FROZEN MAG SHIFT	\$0	\$0	\$883,943	\$0	-\$1,060,169	\$0	\$117,299	\$0	\$0
48		POST MAG REVENUE REQUIREMENT	\$21,785,268	\$0	\$10,529,397	\$0	\$2,467,335	\$0	\$5,611,013	\$0	\$430,339

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 TRANSPORT	SPECIAL ACCESS			B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TERM			CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$21,153,440	(NOTE A)	\$0	\$9,466,405	\$1,500,959	\$0	\$0	\$284,230	\$92,568	\$110,898	\$2,375,787	\$3,080,805	\$1,286,418	\$1,001	\$2,954,367
2		RATE OF RETURN	11.13%		11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%	11.13%
3		RETURN ON INVESTMENT	\$2,353,320	LN 1*LN 2	\$0	\$1,053,138	\$166,982	\$0	\$0	\$31,621	\$10,298	\$12,337	\$264,306	\$342,740	\$143,114	\$111	\$328,673
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,353,320	LN 3-LN 4	\$0	\$1,053,138	\$166,982	\$0	\$0	\$31,621	\$10,298	\$12,337	\$264,306	\$342,740	\$143,114	\$111	\$328,673
6		FEDERAL INCOME TAX	\$1,266,294	LN 30	\$0	\$566,774	\$89,684	\$0	\$0	\$17,006	\$5,538	\$6,642	\$142,208	\$184,453	\$76,988	\$60	\$176,941
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	\$1,266,294	LN 6-LN 7	\$0	\$566,774	\$89,684	\$0	\$0	\$17,006	\$5,538	\$6,642	\$142,208	\$184,453	\$76,988	\$60	\$176,941
9		STATE AND LOCAL INCOME TAX	\$266,161	LN 36	\$0	\$122,591	\$16,656	\$0	\$0	\$3,763	\$1,125	\$1,613	\$28,758	\$39,397	\$14,794	\$12	\$37,453
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	\$266,161	LN 9-LN 10	\$0	\$122,591	\$16,656	\$0	\$0	\$3,763	\$1,125	\$1,613	\$28,758	\$39,397	\$14,794	\$12	\$37,453
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	\$17,899,493	A-8,LN 20	\$0	\$7,902,951	\$2,868,319	\$0	\$3,922	\$190,372	\$47,935	\$53,692	\$1,457,916	\$2,020,566	\$778,474	\$430,156	\$2,145,190
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	\$21,785,268		\$0	\$9,645,454	\$3,141,641	\$0	\$3,922	\$242,761	\$64,895	\$74,285	\$1,893,188	\$2,587,155	\$1,013,371	\$430,339	\$2,688,257
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	\$21,785,268	LN16+LN18	\$0	\$9,645,454	\$3,141,641	\$0	\$3,922	\$242,761	\$64,895	\$74,285	\$1,893,188	\$2,587,155	\$1,013,371	\$430,339	\$2,688,257
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,353,320	LN 3	\$0	\$1,053,138	\$166,982	\$0	\$0	\$31,621	\$10,298	\$12,337	\$264,306	\$342,740	\$143,114	\$111	\$328,673
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16-i	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$1,631	A-12,LN 21	\$0	\$557	\$426	\$0	\$0	\$39	\$14	\$1	\$206	\$184	\$136	\$0	\$68
23		TOTAL INCOME ADJUSTMENTS	\$1,631	LN21+LN22	\$0	\$557	\$426	\$0	\$0	\$39	\$14	\$1	\$207	\$184	\$136	\$0	\$68
24		RETURN LESS INCOME ADJ	\$2,351,689	LN20-LN23	\$0	\$1,052,581	\$166,556	\$0	\$0	\$31,582	\$10,284	\$12,336	\$264,100	\$342,555	\$142,978	\$111	\$328,606
25		FEDERAL ITC AMORTIZATION	\$0	A-12,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,351,689		\$0	\$1,052,581	\$166,556	\$0	\$0	\$31,582	\$10,284	\$12,336	\$264,100	\$342,555	\$142,978	\$111	\$328,606
27		FEDERAL TAXABLE INCOME	\$2,351,689		\$0	\$1,052,581	\$166,556	\$0	\$0	\$31,582	\$10,284	\$12,336	\$264,100	\$342,555	\$142,978	\$111	\$328,606
28		FEDERAL INCOME TAX	\$1,266,294	LN 27*FTR	\$0	\$566,774	\$89,684	\$0	\$0	\$17,006	\$5,538	\$6,642	\$142,208	\$184,453	\$76,988	\$60	\$176,941
29	35.00%	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	\$1,266,294	LN28-LN29	\$0	\$566,774	\$89,684	\$0	\$0	\$17,006	\$5,538	\$6,642	\$142,208	\$184,453	\$76,988	\$60	\$176,941
31		STATE ITC AMORTIZATION	\$0	A-12,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$3,617,983		\$0	\$1,619,355	\$256,240	\$0	\$0	\$48,588	\$15,822	\$18,978	\$406,307	\$527,008	\$219,966	\$171	\$505,547
33		STATE TAXABLE INCOME	\$3,617,983		\$0	\$1,619,355	\$256,240	\$0	\$0	\$48,588	\$15,822	\$18,978	\$406,307	\$527,008	\$219,966	\$171	\$505,547
34	9.80%	STATE INCOME TAX	\$266,161	LN 33*STR	\$0	\$122,591	\$16,656	\$0	\$0	\$3,763	\$1,125	\$1,613	\$28,758	\$39,397	\$14,794	\$12	\$37,453
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	\$266,161	LN34-LN35	\$0	\$122,591	\$16,656	\$0	\$0	\$3,763	\$1,125	\$1,613	\$28,758	\$39,397	\$14,794	\$12	\$37,453
37		FEDERAL TAX AT MAXIMUM RATE	\$1,211,476		\$0	\$542,239	\$85,802	\$0	\$0	\$16,270	\$5,298	\$6,355	\$136,051	\$176,468	\$73,655	\$57	\$169,282
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	-\$106,411		\$0	-\$47,628	-\$7,536	\$0	\$0	-\$1,429	-\$465	-\$558	-\$11,950	-\$15,500	-\$6,470	-\$5	-\$14,869

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

			TOTAL		COMMON LINE	TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS							
LN	A/C	DESCRIPTION	COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$7,267,071	A-3,LN 4	\$0	\$2,904,269	\$1,474,278	\$0	\$0	\$84,050	\$27,464	\$43,713	\$626,262	\$849,103	\$415,907	\$4,591	\$837,434
2	2210	CENTRAL OFFICE SWITCHING	\$16,630,454	A-4,LN 21+25	\$0	\$0	\$16,630,454	\$0	\$0	\$0	\$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	\$32,215,790	A-4,LN 41	\$0	\$7,251,204	\$0	\$0	\$0	\$915,726	\$0	\$210,271	\$4,581,571	\$9,966,249	\$0	\$0	\$9,290,768
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	\$45,666,071	A-5,LN 21	\$0	\$34,142,107	\$0	\$0	\$0	\$0	\$364,600	\$78,201	\$3,913,651	\$0	\$5,278,399	\$0	\$1,889,112
7	2680	TANGIBLE ASSETS	\$838	A-3,LN 14	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0	\$162
8	2690	INTANGIBLE ASSETS	\$1,958,181	A-3,LN 15	\$0	\$623,738	\$455,995	\$0	\$0	\$8,415	\$8,298	\$2,417	\$243,430	\$235,949	\$194,728	\$110	\$185,100
9		TOTAL PLANT IN SERVICE	\$103,738,406		\$0	\$44,921,834	\$18,560,727	\$0	\$0	\$1,008,192	\$400,362	\$334,602	\$9,364,954	\$11,051,410	\$5,889,047	\$4,701	\$12,202,577
10		% DISTRIBUTION	100.00%		0.00%	43.30%	17.89%	0.00%	0.00%	0.97%	0.39%	0.32%	9.03%	10.65%	5.68%	0.00%	11.76%
11	2002	PROPERTY HELD FOR FUTURE USE	-\$17,245	A-6,LN 6	\$0	-\$6,288	-\$5,985	\$0	\$0	-\$560	-\$101	-\$249	-\$810	-\$1,589	-\$211	-\$1	-\$1,450
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,724,369	A-6,LN 13	\$0	\$603,878	\$449,372	\$0	\$0	\$34,624	\$11,062	\$9,958	\$175,478	\$213,117	\$114,332	\$80	\$112,468
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	-\$185,915	A-6,LN 27	\$0	-\$67,793	-\$64,518	\$0	\$0	-\$6,035	-\$1,092	-\$2,688	-\$8,732	-\$17,130	-\$2,275	-\$15	-\$15,636
15		TOTAL PROPERTY, PLANT & EQUIP.	\$105,259,614		\$0	\$45,451,630	\$18,939,597	\$0	\$0	\$1,036,221	\$410,231	\$341,623	\$9,530,891	\$11,245,808	\$6,000,893	\$4,764	\$12,297,958
16		% DISTRIBUTION	100.00%		0.00%	43.18%	17.99%	0.00%	0.00%	0.98%	0.39%	0.32%	9.05%	10.68%	5.70%	0.00%	11.68%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$80,792,735	A-7,LN 9	\$0	\$34,671,380	\$16,807,684	\$0	\$0	\$727,478	\$308,480	\$217,545	\$6,824,734	\$7,737,450	\$4,535,647	\$3,657	\$8,958,681
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	\$838	A-7,LN 17	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0	\$162
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.	-\$119,979	A-7,LN 19	\$0	-\$43,750	-\$41,636	\$0	\$0	-\$3,895	-\$705	-\$1,735	-\$5,635	-\$11,055	-\$1,468	-\$10	-\$10,091
22	4340	OPERATING DEFERRED INCOME TAX	\$4,094,552	A-7,LN 28	\$0	\$1,663,526	\$770,707	\$0	\$0	\$33,087	\$11,988	\$16,022	\$392,852	\$505,434	\$213,674	\$143	\$487,118
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$145,173	A-7,LNS 30-36	\$0	\$49,314	\$38,137	\$0	\$0	\$1,946	\$525	\$1,958	\$10,934	\$22,464	\$9,252	\$11	\$10,632
24		NET TELEPHONE PLANT	\$20,346,295		\$0	\$9,110,644	\$1,364,705	\$0	\$0	\$277,604	\$89,943	\$107,832	\$2,307,967	\$2,991,406	\$1,243,775	\$963	\$2,851,454
25		% DISTRIBUTION	100.00%		0.00%	44.78%	6.71%	0.00%	0.00%	1.36%	0.44%	0.53%	11.34%	14.70%	6.11%	0.00%	14.01%
26	1220	MATERIALS AND SUPPLIES	\$294,349	A-3,LN 16	\$0	\$123,197	\$56,979	\$0	\$0	\$3,001	\$948	\$1,700	\$23,598	\$35,696	\$13,726	\$15	\$35,488
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LN17+LN:	\$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+LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$512,796	A-3,LN 10	\$0	\$232,563	\$79,275	\$0	\$0	\$3,625	\$1,677	\$1,366	\$44,222	\$53,703	\$28,917	\$23	\$67,424
31		NET TELEPHONE PLANT,M&S AND CASH WORKING CAPITAL	\$21,153,440		\$0	\$9,466,405	\$1,500,959	\$0	\$0	\$284,230	\$92,568	\$110,898	\$2,375,787	\$3,080,805	\$1,286,418	\$1,001	\$2,954,367
32		% DISTRIBUTION	100.00%		0.00%	44.75%	7.10%	0.00%	0.00%	1.34%	0.44%	0.52%	11.23%	14.56%	6.08%	0.00%	13.97%

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	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																
1a		CENTRAL OFFICE EQUIPMENT	\$48,846,245	A-4, LN 42	\$0	\$7,251,204	\$16,630,454	\$0	\$0	\$915,726	\$0	\$210,271	\$4,581,571	\$9,966,249	\$0	\$0 \$9,290,768
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	\$45,666,071	A-5, LN 23	\$0	\$34,142,107	\$0	\$0	\$0	\$364,600	\$78,201	\$3,913,651	\$0	\$5,278,399	\$0	\$1,889,112
1d		TOTAL	\$94,512,315		\$0	\$41,393,311	\$16,630,454	\$0	\$0	\$915,726	\$364,600	\$288,472	\$8,495,223	\$9,966,249	\$5,278,399	\$0 \$11,179,880
1e		% DISTRIBUTION	100.00%		0.00%	43.80%	17.60%	0.00%	0.00%	0.97%	0.39%	0.31%	8.99%	10.54%	5.58%	0.00% 11.83%
2110 GENERAL SUPPORT ASSETS																
2		ALLOCATED	\$7,100,038	LN 1e	\$0	\$2,838,085	\$1,447,155	\$0	\$0	\$82,714	\$26,935	\$43,134	\$610,625	\$830,568	\$405,544	\$0 \$815,278
3		GENERAL PURPOSE COMPUTERS	\$167,033	LN 1e & DIRE	\$0	\$66,184	\$27,123	\$0	\$0	\$1,336	\$528	\$578	\$15,638	\$18,535	\$10,364	\$4,591 \$22,157
4		TOTAL GENERAL SUPPORT ASSETS	\$7,267,071		\$0	\$2,904,269	\$1,474,278	\$0	\$0	\$84,050	\$27,464	\$43,713	\$626,262	\$849,103	\$415,907	\$4,591 \$837,434
5		% DISTRIBUTION	100.00%		0.00%	39.96%	20.29%	0.00%	0.00%	1.16%	0.38%	0.60%	8.62%	11.68%	5.72%	0.06% 11.52%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$101,779,386		\$0	\$44,297,580	\$18,104,732	\$0	\$0	\$999,777	\$392,064	\$332,185	\$9,121,485	\$10,815,352	\$5,694,306	\$4,591 \$12,017,315
7		% DISTRIBUTION	100.00%		0.00%	43.52%	17.79%	0.00%	0.00%	0.98%	0.39%	0.33%	8.96%	10.63%	5.59%	0.00% 11.81%
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	\$101,779,386		\$0	\$44,297,580	\$18,104,732	\$0	\$0	\$999,777	\$392,064	\$332,185	\$9,121,485	\$10,815,352	\$5,694,306	\$4,591 \$12,017,315
10		% DISTRIBUTION	100.00%		0.00%	43.52%	17.79%	0.00%	0.00%	0.98%	0.39%	0.33%	8.96%	10.63%	5.59%	0.00% 11.81%
TANGIBLE ASSETS																
11	2680	CAPITAL LEASES	\$0	LN 7	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0 \$162
12		LEASEHOLD IMPROVEMENTS	\$838	LN 10	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0 \$162
13		TOTAL	\$838		\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0 \$162
14																
15	2690	INTANGIBLE ASSETS	\$1,958,181	LN 10	\$0	\$623,738	\$455,995	\$0	\$0	\$8,415	\$8,298	\$2,417	\$243,430	\$235,949	\$194,728	\$110 \$185,100
16	1220	MATERIALS AND SUPPLIES	\$294,349	LN 10	\$0	\$123,197	\$56,979	\$0	\$0	\$3,001	\$948	\$1,700	\$23,598	\$35,696	\$13,726	\$15 \$35,488
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	\$64,126,337		\$0	\$44,297,580	\$18,104,732	\$0	\$0	\$999,777	\$392,064	\$332,185	\$0	\$0	\$0	\$0 \$0
22		% DISTRIBUTION	100.00%		0.00%	69.08%	28.23%	0.00%	0.00%	1.56%	0.61%	0.52%	0.00%	0.00%	0.00%	0.00% 0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$53,119,004		\$0	\$0	\$16,630,454	\$0	\$0	\$915,726	\$364,600	\$288,472	\$8,495,223	\$9,966,249	\$5,278,399	\$0 \$11,179,880
24		% DISTRIBUTION	100.00%		0.00%	0.00%	31.31%	0.00%	0.00%	1.72%	0.69%	0.54%	15.99%	18.76%	9.94%	0.00% 21.05%

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

					COMMON LINE		TRAFFIC SENSITIVE				SPECIAL ACCESS						
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$13,396,066	DIRECT	\$0	\$0	\$0	\$0	\$0	\$25,140	\$0	\$0	\$4,080,158	\$0	\$0	\$0	\$9,290,768
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$629,302	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$629,302	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$7,752,617	LN 4/DIRECT	\$0	\$7,251,204	\$0	\$0	\$0	\$0	\$0	\$0	\$501,413	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$10,081,245	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$534,027	\$0	\$210,271	\$0	\$9,336,947	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$10,081,245		\$0	\$0	\$0	\$0	\$0	\$534,027	\$0	\$210,271	\$0	\$9,336,947	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$356,560	DIRECT	\$0	\$0	\$0	\$0	\$0	\$356,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$32,215,790		\$0	\$7,251,204	\$0	\$0	\$0	\$915,726	\$0	\$210,271	\$4,581,571	\$9,966,249	\$0	\$0	\$9,290,768
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$48,846,245		\$0	\$7,251,204	\$16,630,454	\$0	\$0	\$915,726	\$0	\$210,271	\$4,581,571	\$9,966,249	\$0	\$0	\$9,290,768
43		% DISTRIBUTION	100.00%		0.00%	14.84%	34.05%	0.00%	0.00%	1.87%	0.00%	0.43%	9.38%	20.40%	0.00%	0.00%	19.02%
COE RATIOS																	
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	0%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	21.56%	0.00%	0.00%	0.00%	2.64%	0.00%	0.72%	14.38%	32.56%	0.00%	0.00%	28.14%

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 INFO	TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
		ALLOCATION FACTORS															
1		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	67.78%	32.22%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	0.00%		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	\$34,258,883	LN 1/DIRECT	\$0	\$34,142,107	\$0	\$0	\$0	\$0	\$0	\$0	\$116,776	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$5,710,119	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$24,131	\$0	\$3,796,876	\$0	\$0	\$0	\$1,889,112
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	\$5,242,802	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,242,802	\$0	\$0
17a		IX TRUNK - ACCESS	\$367,971	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$254,173	\$78,201	\$0	\$0	\$35,597	\$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	\$86,296	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$86,296	\$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	\$45,666,071		\$0	\$34,142,107	\$0	\$0	\$0	\$0	\$364,600	\$78,201	\$3,913,651	\$0	\$5,278,399	\$0	\$1,889,112
22		% DISTRIBUTION	100.00%		0.00%	74.76%	0.00%	0.00%	0.00%	0.00%	0.80%	0.17%	8.57%	0.00%	11.56%	0.00%	4.14%
23		TOTAL CABLE & WIRE FACILITIES	\$45,666,071		\$0	\$34,142,107	\$0	\$0	\$0	\$0	\$364,600	\$78,201	\$3,913,651	\$0	\$5,278,399	\$0	\$1,889,112
24		% DISTRIBUTION	100.00%		0.00%	74.76%	0.00%	0.00%	0.00%	0.00%	0.80%	0.17%	8.57%	0.00%	11.56%	0.00%	4.14%

A-6,1of1 OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
OTHER TELECOMMUNICATIONS PLANT																	
1	2002	PROPERTY HELD FOR FUTURE USE															
2		GENERAL SUPPORT		\$0 A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CENTRAL OFFICE EQUIPMENT		\$0 A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CABLE AND WIRE FACILITIES		\$0 A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		UNDISTRIBUTED		-\$17,245 A-2,LN 10	\$0	-\$6,288	-\$5,985	\$0	\$0	-\$560	-\$101	-\$249	-\$810	-\$1,589	-\$211	-\$1	-\$1,450
6		TOTAL		-\$17,245	\$0	-\$6,288	-\$5,985	\$0	\$0	-\$560	-\$101	-\$249	-\$810	-\$1,589	-\$211	-\$1	-\$1,450
7		% DISTRIBUTION		100.00%	0.00%	36.46%	34.70%	0.00%	0.00%	3.25%	0.59%	1.45%	4.70%	9.21%	1.22%	0.01%	8.41%
8	2003	PLANT UNDER CONSTR. - SHORT TERM															
9		GENERAL SUPPORT		\$0 A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		CENTRAL OFFICE EQUIPMENT		\$0 A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CABLE AND WIRE FACILITIES		\$0 A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		UNDISTRIBUTED		\$1,724,369 A-2,LN 10	\$0	\$603,878	\$449,372	\$0	\$0	\$34,624	\$11,062	\$9,958	\$175,478	\$213,117	\$114,332	\$80	\$112,468
13		TOTAL		\$1,724,369	\$0	\$603,878	\$449,372	\$0	\$0	\$34,624	\$11,062	\$9,958	\$175,478	\$213,117	\$114,332	\$80	\$112,468
14		% DISTRIBUTION		100.00%	0.00%	35.02%	26.06%	0.00%	0.00%	2.01%	0.64%	0.58%	10.18%	12.36%	6.63%	0.00%	6.52%
15	2004	PLANT UNDER CONSTR. - LONG TERM															
16		GENERAL SUPPORT		\$0 A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CENTRAL OFFICE EQUIPMENT		\$0 A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CABLE AND WIRE FACILITIES		\$0 A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		UNDISTRIBUTED		\$0 A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% 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%
22	2005	TELECOMMUNICATIONS PLANT ADJUST.															
23		GENERAL SUPPORT		\$0 A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIPMENT		\$0 A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES		\$0 A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNDISTRIBUTED		-\$185,915 A-2,LN 10	\$0	-\$67,793	-\$64,518	\$0	\$0	-\$6,035	-\$1,092	-\$2,688	-\$8,732	-\$17,130	-\$2,275	-\$15	-\$15,636
27		TOTAL		-\$185,915	\$0	-\$67,793	-\$64,518	\$0	\$0	-\$6,035	-\$1,092	-\$2,688	-\$8,732	-\$17,130	-\$2,275	-\$15	-\$15,636
28		% DISTRIBUTION		100.00%	0.00%	36.46%	34.70%	0.00%	0.00%	3.25%	0.59%	1.45%	4.70%	9.21%	1.22%	0.01%	8.41%

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

				COMMON LINE		TRAFFIC SENSITIVE					SPECIAL ACCESS						
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$101,779,386	VARIOUS	\$0	\$44,297,580	\$18,104,732	\$0	\$0	\$999,777	\$392,064	\$332,185	\$9,121,485	\$10,815,352	\$5,694,306	\$4,591	\$12,017,315
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$101,779,386		\$0	\$44,297,580	\$18,104,732	\$0	\$0	\$999,777	\$392,064	\$332,185	\$9,121,485	\$10,815,352	\$5,694,306	\$4,591	\$12,017,315
4		% DISTRIBUTION	100.00%		0.00%	43.52%	17.79%	0.00%	0.00%	0.98%	0.39%	0.33%	8.96%	10.63%	5.59%	0.00%	11.81%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$24,051	LN 4	\$0	\$10,740	\$4,743	\$0	\$0	\$203	\$88	\$65	\$1,904	\$2,457	\$1,070	\$1	\$2,780
7	6120	GENERAL SUPPORT	\$1,040,933	A-3, LN 5	\$0	\$458,585	\$179,859	\$0	\$0	\$9,039	\$3,650	\$3,733	\$88,953	\$112,078	\$57,923	\$788	\$126,325
8		TOTAL GENERAL SUPPORT EXP	\$1,064,984		\$0	\$469,325	\$184,602	\$0	\$0	\$9,242	\$3,738	\$3,798	\$90,857	\$114,535	\$58,993	\$789	\$129,105
9		% DISTRIBUTION	100.00%		0.00%	44.07%	17.33%	0.00%	0.00%	0.87%	0.35%	0.36%	8.53%	10.75%	5.54%	0.07%	12.12%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,014,345	A-4, LN 47	\$0	\$0	\$1,014,345	\$0	\$0	\$0	\$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	\$1,209,126	A-4, LN 48	\$0	\$266,870	\$0	\$0	\$0	\$52,293	\$0	\$6,505	\$198,892	\$403,303	\$0	\$0	\$281,263
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	\$2,223,471		\$0	\$266,870	\$1,014,345	\$0	\$0	\$52,293	\$0	\$6,505	\$198,892	\$403,303	\$0	\$0	\$281,263
16		% DISTRIBUTION	100.00%		0.00%	12.00%	45.62%	0.00%	0.00%	2.35%	0.00%	0.29%	8.95%	18.14%	0.00%	0.00%	12.65%
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	\$1,336,844	A-5, LN 22	\$0	\$969,053	\$0	\$0	\$0	\$0	\$9,336	\$2,438	\$97,932	\$0	\$162,681	\$0	\$95,404
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,625,298		\$0	\$1,705,248	\$1,198,947	\$0	\$0	\$61,535	\$13,074	\$12,741	\$387,681	\$517,838	\$221,674	\$789	\$505,773
26		% DISTRIBUTION	100.00%		0.00%	36.87%	25.92%	0.00%	0.00%	1.33%	0.28%	0.28%	8.38%	11.20%	4.79%	0.02%	10.93%

A-10,1of1		PLANT NON SPECIFIC EXPENSE ALLOCATION														A-10,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$48,846,245	A-4,LN 38	\$0	\$7,251,204	\$16,630,454	\$0	\$0	\$915,726	\$0	\$210,271	\$4,581,571	\$9,966,249	\$0	\$0	\$9,290,768
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	\$45,666,071	A-5,LN 21	\$0	\$34,142,107	\$0	\$0	\$0	\$0	\$364,600	\$78,201	\$3,913,651	\$0	\$5,278,399	\$0	\$1,889,112
4		TOTAL	\$94,512,315		\$0	\$41,393,311	\$16,630,454	\$0	\$0	\$915,726	\$364,600	\$288,472	\$8,495,223	\$9,966,249	\$5,278,399	\$0	\$11,179,880
5		% DISTRIBUTION	100.00%		0.00%	43.80%	17.60%	0.00%	0.00%	0.97%	0.39%	0.31%	8.99%	10.54%	5.58%	0.00%	11.83%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,173,728	LN 5	\$0	\$967,150	\$377,774	\$0	\$0	\$19,968	\$7,807	\$7,344	\$184,057	\$225,346	\$115,208	\$0	\$269,074
8	6540	ACCESS / USF EXPENSE	\$944,071	DIRECT	\$0	\$944,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$315,790	A-3,LN 5	\$0	\$127,465	\$57,985	\$0	\$0	\$2,956	\$1,158	\$1,413	\$29,295	\$37,244	\$19,984	\$202	\$38,086
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$268,391	A-4,LN 47	\$0	\$0	\$268,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,249,681	A-4,LN 48	\$0	\$498,181	\$0	\$0	\$0	\$62,140	\$0	\$13,482	\$316,439	\$710,970	\$0	\$0	\$648,468
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,633,148	A-5,LN 22	\$0	\$1,230,677	\$0	\$0	\$0	\$0	\$11,218	\$2,917	\$139,499	\$0	\$182,636	\$0	\$66,201
17		TOTAL DEP EXP - PLANT IN SERVICE	\$4,467,010		\$0	\$1,856,323	\$326,377	\$0	\$0	\$65,096	\$12,377	\$17,812	\$485,234	\$748,215	\$202,620	\$202	\$752,755
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	\$4,467,010		\$0	\$1,856,323	\$326,377	\$0	\$0	\$65,096	\$12,377	\$17,812	\$485,234	\$748,215	\$202,620	\$202	\$752,755
20		% DISTRIBUTION	100.00%		0.00%	41.56%	7.31%	0.00%	0.00%	1.46%	0.28%	0.40%	10.86%	16.75%	4.54%	0.00%	16.85%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + D	\$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	\$280,055	A-3,LN 10	\$0	\$130,135	\$41,572	\$0	\$0	\$1,599	\$878	\$574	\$24,982	\$28,981	\$16,341	\$12	\$34,981
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	\$280,055		\$0	\$130,135	\$41,572	\$0	\$0	\$1,599	\$878	\$574	\$24,982	\$28,981	\$16,341	\$12	\$34,981
28		% DISTRIBUTION	100.00%		0.00%	46.47%	14.84%	0.00%	0.00%	0.57%	0.31%	0.21%	8.92%	10.35%	5.83%	0.00%	12.49%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$7,864,865		\$0	\$3,897,679	\$745,724	\$0	\$0	\$86,662	\$21,062	\$25,730	\$694,273	\$1,002,541	\$334,170	\$213	\$1,056,809
30		% DISTRIBUTION	100.00%		0.00%	49.56%	9.48%	0.00%	0.00%	1.10%	0.27%	0.33%	8.83%	12.75%	4.25%	0.00%	13.44%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$24,828	A-3,LN 5	\$0	\$8,148	\$7,282	\$0	\$0	\$104	\$86	\$100	\$1,973	\$3,538	\$1,157	\$14	\$2,427
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$49,110	A-5,LN 22	\$0	\$38,036	\$0	\$0	\$0	\$0	\$499	\$204	\$3,537	\$0	\$4,803	\$0	\$2,030
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	\$73,938		\$0	\$46,184	\$7,282	\$0	\$0	\$104	\$586	\$304	\$5,509	\$3,538	\$5,960	\$14	\$4,458

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CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

					COMMON LINE	TRAFFIC SENSITIVE						SPECIAL ACCESS					
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
		BIG THREE EXPENSES															
1		PLANT SPECIFIC EXPENSE	\$4,625,298	A-9, LN 25	\$0	\$1,705,248	\$1,198,947	\$0	\$0	\$61,535	\$13,074	\$12,741	\$387,681	\$517,838	\$221,674	\$789	\$505,773
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$2,173,728	A-10, LN 8	\$0	\$967,150	\$377,774	\$0	\$0	\$19,968	\$7,807	\$7,344	\$184,057	\$225,346	\$115,208	\$0	\$269,074
4		ACCESS CHARGE EXPENSE	\$944,071	A-10, LN 9	\$0	\$944,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,554,971	A-11, LN 31	\$0	\$541,392	\$206,527	\$0	\$2,830	\$9,064	\$3,999	\$4,346	\$103,678	\$139,392	\$64,343	\$308,129	\$171,274
6		TOTAL BIG THREE EXPENSES	\$9,298,069		\$0	\$4,157,860	\$1,783,248	\$0	\$2,830	\$90,567	\$24,879	\$24,431	\$675,416	\$882,575	\$401,225	\$308,918	\$946,121
7		% DISTRIBUTION	100.00%		0.00%	44.72%	19.18%	0.00%	0.03%	0.97%	0.27%	0.26%	7.26%	9.49%	4.32%	3.32%	10.18%
		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	\$3,436,681	LN 7	\$0	\$1,588,524	\$640,901	\$0	\$1,092	\$28,537	\$8,606	\$9,507	\$236,008	\$309,260	\$138,248	\$121,017	\$354,981
10		TOTAL CORPORATE OPERATIONS	\$3,436,681		\$0	\$1,588,524	\$640,901	\$0	\$1,092	\$28,537	\$8,606	\$9,507	\$236,008	\$309,260	\$138,248	\$121,017	\$354,981
11		% DISTRIBUTION	100.00%		0.00%	46.22%	18.65%	0.00%	0.03%	0.83%	0.25%	0.28%	6.87%	9.00%	4.02%	3.52%	10.33%
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.	\$1,631	A-3, LN 10	\$0	\$557	\$426	\$0	\$0	\$39	\$14	\$1	\$206	\$184	\$136	\$0	\$68
21		TOTAL	\$1,631		\$0	\$557	\$426	\$0	\$0	\$39	\$14	\$1	\$206	\$184	\$136	\$0	\$68
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	\$491,615	A-3, LN 10	\$0	\$216,293	\$83,504	\$0	\$0	\$4,677	\$1,779	\$1,672	\$41,785	\$55,072	\$26,000	\$22	\$60,810
26		TOTAL OPERATING TAXES	\$491,615		\$0	\$216,293	\$83,504	\$0	\$0	\$4,677	\$1,779	\$1,672	\$41,785	\$55,072	\$26,000	\$22	\$60,810

Merged Group D TYCOS

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Merged Group D TYCOS

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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	\$53,439,852	S-2, LN 35	\$0	\$11,590,920	\$0	\$9,048,424	\$7,713,667	\$2,168,165	\$325,345	\$10,037	\$0	\$0	\$22,583,294
2	RATE OF RETURN	10.82%		0.00%	10.75%	0.00%	10.75%	11.13%	11.13%	10.76%	11.13%	0.00%	0.00%	10.75%
3	RETURN ON INVESTMENT	\$5,781,754	LN1*LN 2	\$0	\$1,245,787	\$0	\$972,956	\$858,145	\$241,208	\$34,998	\$1,117	\$0	\$0	\$2,427,543
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	\$5,781,754	LN3-LN4	\$0	\$1,245,787	\$0	\$972,956	\$858,145	\$241,208	\$34,998	\$1,117	\$0	\$0	\$2,427,543
6	FEDERAL OPERATING INCOME TAX	\$3,111,265	LN 28	\$0	\$670,325	\$0	\$523,468	\$461,689	\$129,798	\$18,836	\$601	\$0	\$0	\$1,306,548
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$3,111,265	LN 6-LN 7	\$0	\$670,325	\$0	\$523,468	\$461,689	\$129,798	\$18,836	\$601	\$0	\$0	\$1,306,548
9	STATE AND LOCAL INCOME TAX	\$658,631	LN 33	\$0	\$143,537	\$0	\$105,010	\$98,856	\$27,752	\$4,115	\$130	\$0	\$0	\$279,230
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	\$658,631	LN 9-LN 10	\$0	\$143,537	\$0	\$105,010	\$98,856	\$27,752	\$4,115	\$130	\$0	\$0	\$279,230
13	OPERATING EXPENSE AND TAX	\$44,831,971	S-8, LN 20	\$0	\$11,270,804	\$0	\$6,492,090	\$6,391,914	\$2,202,229	\$329,110	\$22,949	\$0	\$0	\$18,122,875
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	\$54,383,622	5+8+11thru15	\$0	\$13,330,453	\$0	\$8,093,524	\$7,810,605	\$2,600,988	\$387,059	\$24,797	\$0	\$0	\$22,136,196
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$65,490	LN 16*LN 17	\$0	\$0	\$0	\$0	\$17,598	\$4,046	\$726	\$36	\$0	\$0	\$43,084
19	TOTAL REVENUE REQUIREMENT	\$54,449,111		\$0	\$13,330,453	\$0	\$8,093,524	\$7,828,203	\$2,605,034	\$387,785	\$24,833	\$0	\$0	\$22,179,280

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	\$5,781,754	LN 3	\$0	\$1,245,787	\$0	\$972,956	\$858,145	\$241,208	\$34,998	\$1,117	\$0	\$0	\$2,427,543
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	\$3,689	S-12, LN 25+26	\$0	\$898	\$0	\$801	\$723	\$154	\$16	\$0	\$0	\$0	\$1,097
23	TOTAL INCOME ADJUSTMENTS	\$3,689	LN 21+22	\$0	\$898	\$0	\$801	\$723	\$154	\$16	\$0	\$0	\$0	\$1,097
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$5,778,064		\$0	\$1,244,889	\$0	\$972,155	\$857,422	\$241,054	\$34,981	\$1,117	\$0	\$0	\$2,426,446
26	FEDERAL INCOME TAX	\$3,111,265	LN 25*FIT	\$0	\$670,325	\$0	\$523,468	\$461,689	\$129,798	\$18,836	\$601	\$0	\$0	\$1,306,548
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$3,111,265	LN26-LN27	\$0	\$670,325	\$0	\$523,468	\$461,689	\$129,798	\$18,836	\$601	\$0	\$0	\$1,306,548
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$8,889,330	LN25+LN28-S-12, L1	\$0	\$1,915,214	\$0	\$1,495,623	\$1,319,111	\$370,852	\$53,818	\$1,718	\$0	\$0	\$3,732,994
31	STATE INCOME TAX	\$658,631	LN 30*FIT	\$0	\$143,537	\$0	\$105,010	\$98,856	\$27,752	\$4,115	\$130	\$0	\$0	\$279,230
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	\$658,631		\$0	\$143,537	\$0	\$105,010	\$98,856	\$27,752	\$4,115	\$130	\$0	\$0	\$279,230

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE 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		\$18,220,858	S-3,LN 10	\$0	\$4,166,002	\$0	\$2,898,629	\$2,983,622	\$742,944	\$115,250	\$5,178	\$0	\$0	\$7,309,232	\$0	
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$24,235,677	S-4,LN 52	\$0	\$12,767,363	\$0	\$0	\$3,927,650	\$2,287,364	\$0	\$0	\$0	\$0	\$5,253,300	\$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		\$68,970,598	S-4,LN 78	\$0	\$9,268,216	\$0	\$26,873,617	\$7,063,660	\$2,105,816	\$1,130,602	\$21,366	\$0	\$0	\$22,507,322	\$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		\$163,600,903	S-5,LN 42	\$0	\$37,344,617	\$0	\$11,000,608	\$27,210,598	\$8,745,027	\$277,397	\$12,512	\$0	\$0	\$79,010,143	\$0	
7	TANGIBLE ASSETS	2680		\$2,536	S-3,LN 29	\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$0	
8	INTANGIBLE ASSETS	2690		\$4,371,892	S-3,LN 36	\$0	\$1,093,489	\$0	\$888,628	\$518,548	\$243,994	\$10,786	\$337	\$0	\$0	\$1,616,109	\$0	
9	TOTAL PLANT IN SERVICE A/C 2001			\$279,402,463		\$0	\$64,640,204	\$0	\$41,661,802	\$41,704,142	\$14,125,259	\$1,534,056	\$39,393	\$0	\$0	\$115,697,607	\$0	
10	% DISTRIBUTION			100.00%		0.00%	23.14%	0.00%	14.91%	14.93%	5.06%	0.55%	0.01%	0.00%	0.00%	41.41%	0.00%	
11	PROPERTY HELD FOR FUTURE USE	2002		-\$81,771	S-6,LN 9	\$0	-\$21,648	\$0	-\$8,370	-\$18,187	\$0	-\$891	\$0	\$0	\$0	-\$32,675	\$0	
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$1,057,662	S-6,LN 15	\$0	\$264,659	\$0	\$176,156	\$164,664	\$44,646	\$6,993	\$115	\$0	\$0	\$400,428	\$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		-\$881,528	S-6,LN 27	\$0	-\$233,376	\$0	-\$90,229	-\$196,066	\$0	-\$9,611	\$0	\$0	\$0	-\$352,247	\$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			\$279,496,826		\$0	\$64,649,839	\$0	\$41,739,360	\$41,654,554	\$14,169,906	\$1,530,547	\$39,508	\$0	\$0	\$115,713,113	\$0	
18	% DISTRIBUTION			100.00%		0.00%	23.13%	0.00%	14.93%	14.90%	5.07%	0.55%	0.01%	0.00%	0.00%	41.40%	0.00%	
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$218,031,538	S-7,LN 18	\$0	\$51,185,860	\$0	\$31,128,923	\$32,947,435	\$11,580,234	\$1,152,825	\$28,344	\$0	\$0	\$90,007,917	\$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		\$634	S-7,LN 23	\$0	\$129	\$0	\$80	\$16	\$29	\$5	\$0	\$0	\$0	\$375	\$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		-\$568,887	S-7,LN 25	\$0	-\$150,607	\$0	-\$58,228	-\$126,530	\$0	-\$6,202	\$0	\$0	\$0	-\$227,320	\$0	
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$10,549,521	S-7,LN 32	\$0	\$2,507,680	\$0	\$1,795,786	\$1,414,318	\$522,819	\$67,904	\$1,662	\$0	\$0	\$4,239,351	\$0	
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$346,335	S-7,LN 38	\$0	\$94,600	\$0	\$47,424	\$64,713	\$9,405	\$2,330	\$513	\$0	\$0	\$127,349	\$0	
26	NET TELEPHONE PLANT			\$51,137,686		\$0	\$11,012,178	\$0	\$8,825,374	\$7,354,601	\$2,057,418	\$313,685	\$8,989	\$0	\$0	\$21,565,441	\$0	
27	% DISTRIBUTION			100.00%		0.00%	21.53%	0.00%	17.26%	14.38%	4.02%	0.61%	0.02%	0.00%	0.00%	42.17%	0.00%	
28	MATERIALS AND SUPPLIES	1220		\$1,023,405	S-6,LN 31	\$0	\$236,943	\$0	\$57,662	\$183,213	\$41,544	\$2,513	\$151	\$0	\$0	\$501,380	\$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		\$1,278,761		\$0	\$341,799	\$0	\$165,388	\$175,854	\$69,203	\$9,147	\$897	\$0	\$0	\$516,473	\$0	
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$53,439,852		\$0	\$11,590,920	\$0	\$9,048,424	\$7,713,667	\$2,168,165	\$325,345	\$10,037	\$0	\$0	\$22,583,294	\$0	
36	% DISTRIBUTION			100.00%		0.00%	21.69%	0.00%	16.93%	14.43%	4.06%	0.61%	0.02%	0.00%	0.00%	42.26%	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			\$19,034,434		\$0	\$4,723,958	\$0	\$2,471,177	\$2,876,952	\$956,058	\$143,154	\$13,132	\$0	\$0	\$7,848,417	\$0
3	% DISTRIBUTION			99.99%		0.00%	24.82%	0.00%	12.98%	15.11%	5.02%	0.75%	0.07%	0.00%	0.00%	41.23%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$256,807,177		\$0	\$59,380,196	\$0	\$37,874,225	\$38,201,908	\$13,138,207	\$1,407,999	\$33,878	\$0	\$0	\$106,770,765	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.12%	0.00%	14.75%	14.88%	5.12%	0.55%	0.01%	0.00%	0.00%	41.58%	0.00%
	LAND AND SUPPORT ASSETS		2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$17,812,451	LN 6+DIRECT	\$0	\$4,074,281	\$0	\$2,827,686	\$2,919,514	\$722,410	\$113,004	\$5,095	\$0	\$0	\$7,150,462	\$0
9	GENERAL PURPOSE COMPUTERS			\$408,407	LN 6+DIRECT	\$0	\$91,721	\$0	\$70,944	\$64,108	\$20,534	\$2,247	\$83	\$0	\$0	\$158,770	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$18,220,858		\$0	\$4,166,002	\$0	\$2,898,629	\$2,983,622	\$742,944	\$115,250	\$5,178	\$0	\$0	\$7,309,232	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.86%	0.00%	15.91%	16.37%	4.08%	0.63%	0.03%	0.00%	0.00%	40.11%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$275,028,035		\$0	\$63,546,199	\$0	\$40,772,855	\$41,185,529	\$13,881,151	\$1,523,249	\$39,056	\$0	\$0	\$114,079,997	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.11%	0.00%	14.82%	14.98%	5.05%	0.55%	0.01%	0.00%	0.00%	41.48%	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			\$2,536	LN 11+DIRECT	\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$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			\$2,536		\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$0
29	TOTAL TANGIBLE ASSETS			\$2,536		\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.35%	0.00%	12.58%	2.56%	4.50%	0.79%	0.00%	0.00%	0.00%	59.22%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$275,030,571		\$0	\$63,546,715	\$0	\$40,773,174	\$41,185,594	\$13,881,265	\$1,523,269	\$39,056	\$0	\$0	\$114,081,499	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.11%	0.00%	14.82%	14.97%	5.05%	0.55%	0.01%	0.00%	0.00%	41.48%	0.00%
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$4,371,892	LN 33	\$0	\$1,093,489	\$0	\$888,628	\$518,548	\$243,994	\$10,786	\$337	\$0	\$0	\$1,616,109	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,371,892		\$0	\$1,093,489	\$0	\$888,628	\$518,548	\$243,994	\$10,786	\$337	\$0	\$0	\$1,616,109	\$0
37	% DISTRIBUTION			100.00%		0.00%	25.01%	0.00%	20.33%	11.86%	5.58%	0.25%	0.01%	0.00%	0.00%	36.97%	0.00%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

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
	TANDEM SWITCHING EQUIPMENT	2210	2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT	2210	3.0														
48	ACCESS		3.1	\$24,235,677	LN 13	\$0	\$12,767,363	\$0	\$0	\$3,927,650	\$2,287,364	\$0	\$0	\$0	\$0	\$5,253,300	\$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			\$24,235,677		\$0	\$12,767,363	\$0	\$0	\$3,927,650	\$2,287,364	\$0	\$0	\$0	\$0	\$5,253,300	\$0
51	% DISTRIBUTION			100.00%		0.00%	52.68%	0.00%	0.00%	16.21%	9.44%	0.00%	0.00%	0.00%	0.00%	21.68%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$24,235,677		\$0	\$12,767,363	\$0	\$0	\$3,927,650	\$2,287,364	\$0	\$0	\$0	\$0	\$5,253,300	\$0
53	% DISTRIBUTION			100.00%		0.00%	52.68%	0.00%	0.00%	16.21%	9.44%	0.00%	0.00%	0.00%	0.00%	21.68%	0.00%
	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$8,900,601	AL-1, LN12	\$0	\$34,653	\$0	\$4,900,445	\$38,921	\$8,436	\$63,157	\$1,976	\$0	\$0	\$3,853,012	\$0
56	EXCH TRUNK - EAS		4.121	\$456,610	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456,610	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$10,323,375	DIRECT	\$0	\$0	\$0	\$10,323,375	\$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	\$31,723,661	AL-1, LN 2	\$0	\$7,906,469	\$0	\$26,746	\$5,716,419	\$1,889,271	\$38,597	\$1,167	\$0	\$0	\$16,144,993	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,883,539	DIRECT	\$0	\$0	\$0	\$494,991	\$0	\$0	\$799,606	\$7,596	\$0	\$0	\$581,346	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$53,287,785		\$0	\$7,941,122	\$0	\$15,745,557	\$5,755,340	\$1,897,707	\$901,360	\$10,739	\$0	\$0	\$21,035,961	\$0
63	% DISTRIBUTION			100.00%		0.00%	14.90%	0.00%	29.55%	10.80%	3.56%	1.69%	0.02%	0.00%	0.00%	39.48%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$540,345	DIRECT	\$0	\$0	\$0	\$540,345	\$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	\$10,807,301	AL-1, LN14	\$0	\$0	\$0	\$10,583,488	\$0	\$0	\$213,442	\$10,372	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$2,221,120	AL-1, LN6	\$0	\$959,192	\$0	\$4,228	\$922,958	\$173,837	\$15,800	\$255	\$0	\$0	\$144,850	\$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			\$13,028,421		\$0	\$959,192	\$0	\$10,587,715	\$922,958	\$173,837	\$229,242	\$10,626	\$0	\$0	\$144,850	\$0
71	% DISTRIBUTION			100.00%		0.00%	7.36%	0.00%	81.27%	7.08%	1.33%	1.76%	0.08%	0.00%	0.00%	1.11%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,114,048	LN 15+DIRECT	\$0	\$367,903	\$0	\$0	\$385,362	\$34,272	\$0	\$0	\$0	\$0	\$1,326,511	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,114,048		\$0	\$367,903	\$0	\$0	\$385,362	\$34,272	\$0	\$0	\$0	\$0	\$1,326,511	\$0
76	% DISTRIBUTION			100.00%		0.00%	17.40%	0.00%	0.00%	18.23%	1.62%	0.00%	0.00%	0.00%	0.00%	62.75%	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			\$68,970,598		\$0	\$9,268,216	\$0	\$26,873,617	\$7,063,660	\$2,105,816	\$1,130,602	\$21,366	\$0	\$0	\$22,507,322	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.44%	0.00%	38.96%	10.24%	3.05%	1.64%	0.03%	0.00%	0.00%	32.63%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$93,206,275		\$0	\$22,035,579	\$0	\$26,873,617	\$10,991,310	\$4,393,180	\$1,130,602	\$21,366	\$0	\$0	\$27,760,621	\$0
81	% DISTRIBUTION			100.00%		0.00%	23.64%	0.00%	28.83%	11.79%	4.71%	1.21%	0.02%	0.00%	0.00%	29.78%	0.00%

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INFORMATION ORIG/TERM AND C&WF SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	19.05%	6.34%	0.00%	0.00%	0.00%	0.00%	49.61%	0.00%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.92%	0.00%	0.10%	18.99%	6.31%	0.00%	0.00%	0.00%	0.00%	49.55%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.44%	0.00%	61.99%	0.41%	0.08%	1.35%	0.04%	0.00%	0.00%	35.68%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	98.02%	0.00%	0.00%	1.90%	0.08%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	29.68%	0.00%	10.21%	26.24%	7.78%	5.05%	0.25%	0.00%	0.00%	20.79%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	20.85%	0.00%	0.00%	20.78%	4.13%	0.00%	0.00%	0.00%	0.00%	54.23%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGINATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		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			\$148,070,635	LN 3	\$0	\$36,905,899	\$0	\$111,555	\$26,797,934	\$8,660,387	\$187,872	\$5,285	\$0	\$0	\$75,401,703	\$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	\$148,070,635		\$0	\$36,905,899	\$0	\$111,555	\$26,797,934	\$8,660,387	\$187,872	\$5,285	\$0	\$0	\$75,401,703	\$0
22	EXCHANGE WIDEBAND - JOINT			\$6,555,308	LN 4	\$0	\$24,417	\$0	\$3,755,571	\$25,461	\$5,799	\$39,912	\$2,582	\$0	\$0	\$2,701,566	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$1,897,115	DIRECT	\$0	\$0	\$0	\$1,897,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$8,452,423		\$0	\$24,417	\$0	\$5,652,686	\$25,461	\$5,799	\$39,912	\$2,582	\$0	\$0	\$2,701,566	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$453,138	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,138	\$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	\$453,138		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,138	\$0
28	INTEREXCHANGE WIDEBAND			\$5,245,928	LN 5	\$0	\$0	\$0	\$5,200,806	\$0	\$0	\$40,559	\$4,563	\$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	\$5,245,928		\$0	\$0	\$0	\$5,200,806	\$0	\$0	\$40,559	\$4,563	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$854,170	LN 6	\$0	\$329,441	\$0	\$35,562	\$309,670	\$68,875	\$9,054	\$81	\$0	\$0	\$101,487	\$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	\$854,170		\$0	\$329,441	\$0	\$35,562	\$309,670	\$68,875	\$9,054	\$81	\$0	\$0	\$101,487	\$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			\$524,609	LN 8	\$0	\$84,859	\$0	\$0	\$77,533	\$9,966	\$0	\$0	\$0	\$0	\$352,250	\$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	\$524,609		\$0	\$84,859	\$0	\$0	\$77,533	\$9,966	\$0	\$0	\$0	\$0	\$352,250	\$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			\$163,600,903		\$0	\$37,344,617	\$0	\$11,000,608	\$27,210,598	\$8,745,027	\$277,397	\$12,512	\$0	\$0	\$79,010,143	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	6.72%	16.63%	5.35%	0.17%	0.01%	0.00%	0.00%	48.29%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE		2001	100.00%	S-2,LN 10	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
2	CABLE AND WIRE FACILITIES		2410	100.00%	S-5,LN 43	0.00%	22.64%	0.00%	7.73%	17.25%	5.72%	0.18%	0.01%	0.00%	0.00%	46.47%	0.00%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	71.23%	0.00%	0.00%	7.91%	20.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	OTHER TELECOMMUNICATIONS PLANT																
5	PROPERTY HELD FOR FUTURE USE		2002														
6	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	UNDISTRIBUTED			-\$81,771	LN 1+DIRECT	\$0	-\$21,648	\$0	-\$8,370	-\$18,187	\$0	-\$891	\$0	\$0	\$0	-\$32,675	\$0
10	PROPERTY HELD FOR FUTURE USE			-\$81,771		\$0	-\$21,648	\$0	-\$8,370	-\$18,187	\$0	-\$891	\$0	\$0	\$0	-\$32,675	\$0
11	PLANT UNDER CONSTRUCTION - SHORT TERM		2003														
12	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNDISTRIBUTED			\$1,057,662	LN 1+DIRECT	\$0	\$264,659	\$0	\$176,156	\$164,664	\$44,646	\$6,993	\$115	\$0	\$0	\$400,428	\$0
16	TOTAL TPUC - SHORT TERM			\$1,057,662		\$0	\$264,659	\$0	\$176,156	\$164,664	\$44,646	\$6,993	\$115	\$0	\$0	\$400,428	\$0
17	PLANT UNDER CONSTRUCTION - LONG TERM		2004														
18	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005														
24	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$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			-\$881,528	LN 1+DIRECT	\$0	-\$233,376	\$0</									

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ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3.LN 11	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4.LN 81	0.00%	22.95%	0.00%	31.88%	11.25%	4.72%	0.03%	0.00%	0.00%	0.00%	27.95%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5.LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	22.64%	0.00%	7.73%	17.25%	5.72%	0.18%	0.01%	0.00%	0.00%	46.47%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3.LN 14	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3.LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3.LN 28	0.00%	20.35%	0.00%	12.58%	2.56%	4.50%	0.79%	0.00%	0.00%	0.00%	59.22%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3.LN 30	0.00%	20.35%	0.00%	12.58%	2.56%	4.50%	0.79%	0.00%	0.00%	0.00%	59.22%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		100.00%	S-6.LN 9	0.00%	26.47%	0.00%	10.24%	22.24%	0.00%	1.09%	0.00%	0.00%	0.00%	39.96%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6.LN 27	0.00%	26.47%	0.00%	10.24%	22.24%	0.00%	1.09%	0.00%	0.00%	0.00%	39.96%	0.00%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$14,596,051	LN 1+DIRECT	\$0	\$3,355,324	\$0	\$2,265,940	\$2,431,565	\$591,425	\$94,277	\$3,686	\$0	\$0	\$5,853,832	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$22,337,701	S-4.LN53+DIR	\$0	\$11,456,677	\$0	\$0	\$3,644,516	\$2,200,416	\$0	\$0	\$0	\$0	\$5,036,092	\$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			\$51,717,564	S-4.LN79+DIR	\$0	\$6,957,202	\$0	\$19,916,249	\$5,400,367	\$1,582,589	\$853,825	\$14,770	\$0	\$0	\$16,992,563	\$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			\$129,380,223	LN 4+DIRECT	\$0	\$29,416,657	\$0	\$8,946,734	\$21,470,986	\$7,205,804	\$204,723	\$9,888	\$0	\$0	\$62,125,430	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$218,031,538		\$0	\$51,185,860	\$0	\$31,128,923	\$32,947,435	\$11,580,234	\$1,152,825	\$28,344	\$0	\$0	\$90,007,917	\$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			\$634	LN 7+DIRECT	\$0	\$129	\$0	\$80	\$16	\$29	\$5	\$0	\$0	\$0	\$375	\$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			\$634		\$0	\$129	\$0	\$80	\$16	\$29	\$5	\$0	\$0	\$0	\$375	\$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		-\$568,887	LN 10+DIRECT	\$0	-\$150,607	\$0	-\$58,228	-\$126,530	\$0	-\$6,202	\$0	\$0	\$0	-\$227,320	\$0
26	TOTAL ACCUM AMORTIZATION			-\$568,253		\$0	-\$150,478	\$0	-\$58,148	-\$126,513	\$29	-\$6,197	\$0	\$0	\$0	-\$226,945	\$0
NET OPERATING DEFERRED INC TAX				4100&													
27	GENERAL SUPPORT	4340		\$450,559	LN 1+DIRECT	\$0	\$113,278	\$0	\$81,052	\$84,754	\$14,408	\$3,101	\$204	\$0	\$0	\$153,762	\$0
28	CENTRAL OFFICE EQUIP			\$3,383,463	LN 2+DIRECT	\$0	\$854,908	\$0	\$1,199,441	\$315,020	\$129,162	\$50,281	\$873	\$0	\$0	\$833,778	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$6,011,318	LN 4+DIRECT	\$0	\$1,392,257	\$0	\$371,630	\$961,039	\$320,979	\$12,068	\$509	\$0	\$0	\$2,952,836	\$0
31	UNDISTRIBUTED			\$704,182	LN 5+DIRECT	\$0	\$147,237	\$0	\$143,663	\$53,505	\$58,270	\$2,454	\$76	\$0	\$0	\$298,975	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$10,549,521		\$0	\$2,507,680	\$0	\$1,795,786	\$1,414,318	\$522,819	\$67,904	\$1,662	\$0	\$0	\$4,239,351	\$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		\$346,335	S-3.LN 3	\$0	\$94,600	\$0	\$47,424	\$64,713	\$9,405	\$2,330	\$513	\$0	\$0	\$127,349	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$346,335		\$0	\$94,600	\$0	\$47,424	\$64,713	\$9,405	\$2,330	\$513	\$0	\$0	\$127,349	\$0

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

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
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	22.95%	0.00%	31.88%	11.25%	4.72%	1.22%	0.03%	0.00%	0.00%	27.95%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.64%	0.00%	7.73%	17.25%	5.72%	0.18%	0.01%	0.00%	0.00%	46.47%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$62,489	LN 1+DIRECT	\$0	\$14,396	\$0	\$8,568	\$9,936	\$2,811	\$363	\$4	\$0	\$0	\$26,412	\$0
8	GENERAL SUPPORT	6120		\$2,708,123	LN 1+DIRECT	\$0	\$615,269	\$0	\$398,487	\$398,914	\$141,211	\$15,030	\$522	\$0	\$0	\$1,138,691	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,770,611		\$0	\$629,665	\$0	\$407,055	\$408,850	\$144,022	\$15,392	\$525	\$0	\$0	\$1,165,102	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	14.69%	14.76%	5.20%	0.56%	0.02%	0.00%	0.00%	42.05%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,936,612	LN 2+DIRECT	\$0	\$415,482	\$0	\$581,865	\$231,142	\$75,532	\$26,519	\$305	\$0	\$0	\$605,766	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$2,229,701	LN 2+DIRECT	\$0	\$563,063	\$0	\$639,623	\$266,479	\$102,450	\$25,529	\$495	\$0	\$0	\$632,062	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,166,313		\$0	\$978,545	\$0	\$1,221,488	\$497,621	\$177,982	\$52,048	\$800	\$0	\$0	\$1,237,828	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.49%	0.00%	29.32%	11.94%	4.27%	1.25%	0.02%	0.00%	0.00%	29.71%	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			\$4,384,897	LN 6	\$0	\$986,032	\$0	\$339,965	\$738,207	\$188,407	\$9,216	\$303	\$0	\$0	\$2,122,767	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,384,897		\$0	\$986,032	\$0	\$339,965	\$738,207	\$188,407	\$9,216	\$303	\$0	\$0	\$2,122,767	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.49%	0.00%	7.75%	16.84%	4.30%	0.21%	0.01%	0.00%	0.00%	48.41%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$11,321,821		\$0	\$2,594,242	\$0	\$1,968,508	\$1,644,679	\$510,411	\$76,656	\$1,628	\$0	\$0	\$4,525,697	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.91%	0.00%	17.39%	14.53%	4.51%	0.68%	0.01%	0.00%	0.00%	39.97%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$8,551,209		\$0	\$1,964,577	\$0	\$1,561,453	\$1,235,829	\$366,389	\$61,263	\$1,103	\$0	\$0	\$3,360,595	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.97%	0.00%	18.26%	14.45%	4.28%	0.72%	0.01%	0.00%	0.00%	39.30%	0.00%

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	20.35%	0.00%	12.58%	2.56%	4.50%	0.79%	0.00%	0.00%	0.00%	59.22%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	20.35%	0.00%	12.58%	2.56%	4.50%	0.79%	0.00%	0.00%	0.00%	59.22%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	26.47%	0.00%	10.24%	22.24%	0.00%	1.09%	0.00%	0.00%	0.00%	39.96%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
	OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
8	UNDISTRIBUTED	6510			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	20.13%	0.00%	12.75%	11.32%	0.61%	0.73%	0.00%	0.00%	0.00%	54.46%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$5,679,930	LN 7+DIRECT	\$0	\$1,295,971	\$0	\$818,163	\$843,668	\$287,208	\$32,170	\$811	\$0	\$0	\$2,401,938	\$0
14	ACCESS / USF EXPENSE	6540		\$975,495	DIRECT	\$0	\$944,071	\$0	\$0	\$31,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DEPRECIATION EXPENSE	6560															
15	GENERAL SUPPORT			\$587,390	S-3,LN 11	\$0	\$131,177	\$0	\$99,485	\$91,909	\$27,913	\$3,183	\$141	\$0	\$0	\$233,582	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$360,140	S-4,LN 53	\$0	\$211,420	\$0	\$0	\$49,108	\$22,680	\$0	\$0	\$0	\$0	\$76,933	\$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			\$4,569,282	S-4,LN 79	\$0	\$618,331	\$0	\$1,786,120	\$478,029	\$139,286	\$76,712	\$1,514	\$0	\$0	\$1,469,290	\$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			\$5,688,592	S-5,LN 43	\$0	\$1,303,203	\$0	\$361,316	\$913,490	\$309,594	\$10,638	\$445	\$0	\$0	\$2,789,906	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$11,205,404		\$0	\$2,264,131	\$0	\$2,246,921	\$1,532,535	\$499,472	\$90,533	\$2,100	\$0	\$0	\$4,569,711	\$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			\$11,205,404		\$0	\$2,264,131	\$0	\$2,246,921	\$1,532,535	\$499,472	\$90,533	\$2,100	\$0	\$0	\$4,569,711	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.21%	0.00%	20.05%	13.68%	4.46%	0.81%	0.02%	0.00%	0.00%	40.78%	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		\$753,774	LN 5+DIRECT	\$0	\$168,859	\$0	\$108,267	\$104,583	\$50,149	\$3,625	\$156	\$0	\$0	\$318,135	\$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			\$753,774		\$0	\$168,859	\$0	\$108,267	\$104,583	\$50,149	\$3,625	\$156	\$0	\$0	\$318,135	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.40%	0.00%	14.36%	13.87%	6.65%	0.48%	0.02%	0.00%	0.00%	42.21%	0.00%
	RENT REVENUES/ OTHER INC/ G+L																
33	GEN SUPPORT ASSETS	5240/7100/7500		\$53,359	S-3,LN 11+DIR	\$0	\$11,782	\$0	\$10,128	\$9,361	\$360	\$494	\$17	\$0	\$0	\$21,216	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4,LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$166,665	S-5,LN 43+DIR	\$0	\$39,035	\$0	\$9,413	\$33,824	\$3,024	\$501	\$0	\$0	\$0	\$80,868	\$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			\$220,024		\$0	\$50,817	\$0	\$19,541	\$43,186	\$3,384	\$995	\$17	\$0	\$0	\$102,084	\$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			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.86%	0.00%	0.00%	13.57%	4.77%	0.00%	0.00%	0.00%	0.00%	63.80%	0.00%
4	END USER BILLED REVENUE INCL CCL			0.00%	INPUT	0.00%	30.40%	0.00%	0.00%	13.98%	8.28%	0.00%	0.00%	0.00%	0.00%	47.34%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	35.86%	0.00%	5.12%	34.06%	18.95%	4.94%	1.08%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.92%	0.00%	0.29%	18.50%	0.07%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	44.58%	0.00%	5.42%	32.80%	13.39%	3.01%	0.80%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$3,020,216	INPUT	\$0	\$895,814	\$0	\$73,086	\$410,329	\$184,548	\$37,355	\$9,305	\$0	\$0	\$1,408,194	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$14,964	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$8,053	\$3,211	\$0	\$0	\$0	\$0	\$3,700	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$24,474	DIRECT	\$0	\$0	\$0	\$0	\$17,656	\$0	\$0	\$0	\$0	\$0	\$6,818	\$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			\$13,425	LN 3	\$0	\$2,380	\$0	\$0	\$2,220	\$87	\$0	\$0	\$0	\$0	\$8,739	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$13,425		\$0	\$2,380	\$0	\$0	\$2,220	\$87	\$0	\$0	\$0	\$0	\$8,739	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$35,553	DIRECT	\$0	\$35,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$240,979	LN 7	\$0	\$14,276	\$0	\$709	\$44,587	\$162	\$607	\$0	\$0	\$0	\$180,637	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$96,785	LN 4	\$0	\$29,745	\$0	\$0	\$12,325	\$7,950	\$0	\$0	\$0	\$0	\$46,765	\$0
27	- END USER BILLING INQUIRY		1.3	\$131,352	LN 8	\$0	\$8,368	\$0	\$237	\$4,461	\$0	\$174	\$0	\$0	\$0	\$118,112	\$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			\$504,669		\$0	\$87,942	\$0	\$946	\$61,373	\$8,112	\$781	\$0	\$0	\$0	\$345,514	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$44,471	AL-1.LN16	\$0	\$8,722	\$0	\$0	\$22,105	\$9,769	\$0	\$0	\$0	\$0	\$3,876	\$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	\$531,000	AL-1.LN18.LN19	\$0	\$158,370	\$0	\$0	\$142,433	\$43,882	\$0	\$0	\$0	\$0	\$186,315	\$0
38	- END USER COMMON LINE		2.3	\$27,946	DIRECT	\$0	\$27,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$211,783	LN 11	\$0	\$92,376	\$0	\$13,516	\$66,357	\$29,212	\$8,830	\$1,493	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$815,199		\$0	\$287,414	\$0	\$13,516	\$230,895	\$82,862	\$8,830	\$1,493	\$0	\$0	\$190,191	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,319,868	LN 32+LN 40	\$0	\$375,355	\$0	\$14,462	\$292,268	\$90,975	\$9,611	\$1,493	\$0	\$0	\$535,704	\$0
42	% DISTRIBUTION			100.00%		0.00%	28.44%	0.00%	1.10%	22.14%	6.89%	0.73%	0.11%	0.00%	0.00%	40.59%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$410,348	LN 42+DIRECT	\$0	\$189,860	\$0	\$4,015	\$66,930	\$23,641	\$2,754	\$420	\$0	\$0	\$122,728	\$0
44	TOTAL SERVICES EXPENSE			\$1,783,079		\$0	\$567,596	\$0	\$18,476	\$387,126	\$117,913	\$12,365	\$1,913	\$0	\$0	\$677,690	\$0
45	% DISTRIBUTION			100.00%		0.00%	31.83%	0.00%	1.04%	21.71%	6.61%	0.69%	0.11%	0.00%	0.00%	38.01%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,803,295	LN 12+LN 44	\$0	\$1,463,410	\$0	\$91,562	\$797,455	\$302,461	\$49,720	\$11,218	\$0	\$0	\$2,085,884	\$0
47	% DISTRIBUTION			99.97%		0.00%	30.47%	0.00%	1.91%	16.60%	6.30%	1.04%	0.23%	0.00%	0.00%	43.43%	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3,LN 4	0.00%	25.63%	0.00%	14.20%	14.92%	5.64%	0.68%	0.09%	0.00%	0.00%	38.84%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	23.12%	0.00%	16.36%	15.00%	5.33%	0.55%	0.02%	0.00%	0.00%	39.62%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6,LN 36	0.00%	71.23%	0.00%	7.91%	20.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,LN33 - LN32	0.00%	20.63%	0.00%	18.78%	14.64%	4.88%	0.58%	0.02%	0.00%	0.00%	40.46%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$55,808	DIRECT	\$0	\$55,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,026,506	LN 1	\$0	\$2,237,481	\$0	\$1,096,766	\$1,313,226	\$496,734	\$69,710	\$6,823	\$0	\$0	\$3,805,765	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,082,314		\$0	\$2,293,289	\$0	\$1,096,766	\$1,313,226	\$496,734	\$69,710	\$6,823	\$0	\$0	\$3,805,765	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.25%	0.00%	12.08%	14.46%	5.47%	0.77%	0.08%	0.00%	0.00%	41.90%	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			-\$1	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$50,475,340	RECORDS	\$0	\$12,479,840	\$0	\$7,447,272	\$7,230,496	\$2,435,738	\$363,125	\$23,968	\$0	\$0	\$20,494,901	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$44,831,971	VARIOUS	\$0	\$11,270,804	\$0	\$6,492,090	\$6,391,914	\$2,202,229	\$329,110	\$22,949	\$0	\$0	\$18,122,875	\$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.			\$3,689	LN 6+DIRECT	\$0	\$898	\$0	\$801	\$723	\$154	\$16	\$0	\$0	\$0	\$1,097	\$0
27	NET TAXABLE INCOME			\$5,639,680		\$0	\$1,208,138	\$0	\$954,381	\$837,859	\$233,355	\$33,999	\$1,020	\$0	\$0	\$2,370,929	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.42%	0.00%	16.92%	14.86%	4.14%	0.60%	0.02%	0.00%	0.00%	42.04%	0.00%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		-\$2,080,515	LN 28	\$0	-\$578,841	\$0	-\$147,504	-\$527,334	\$8,863	-\$14,958	\$220	\$0	\$0	-\$820,961	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$42,540	LN 28	\$0	\$7,297	\$0	\$15,499	\$8,181	\$3,999	\$66	\$105	\$0	\$0	\$7,394	\$0
33	OPERATING TAXES - OTHER	7240		\$1,231,549	LN 2+DIRECT	\$0	\$297,649	\$0	\$181,444	\$167,531	\$59,177	\$7,690	\$229	\$0	\$0	\$517,828	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$1,696,268	LN 28	\$0	\$474,737	\$0	\$140,962	\$441,869	-\$5,362	\$11,368	\$275	\$0	\$0	\$632,418	\$0
35	TOTAL OPERATING TAXES			\$889,841		\$0	\$200,842	\$0	\$190,400	\$90,246	\$66,678	\$4,166	\$829	\$0	\$0	\$336,680	\$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	44,621	SPF	-	11,118	-	34	7,871	2,605	60	2	-	-	22,930	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.08%	17.64%	5.84%	0.13%	0.00%	0.00%	0.00%	51.39%	0.00%
3	ALLOCATED LOOPS - CWF	44,621	SPF	-	11,118	-	34	7,871	2,605	60	2	-	-	22,930	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.08%	17.64%	5.84%	0.13%	0.00%	0.00%	0.00%	51.39%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	4,144	TOLL MOU	-	1,572	-	17	1,561	406	39	1	-	-	548	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	37.94%	0.00%	0.41%	37.66%	9.80%	0.94%	0.02%	0.00%	0.00%	13.22%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	60,043	CMM	-	24,176	-	1,535	23,172	3,549	919	16	-	-	6,677	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	40.26%	0.00%	2.56%	38.59%	5.91%	1.53%	0.03%	0.00%	0.00%	11.12%	0.00%
9	ALLOCATED WIDEBAND LOOPS	2,091	WB CKTS	-	11	-	1,101	12	3	20	2	-	-	942	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.52%	0.00%	52.64%	0.60%	0.15%	0.96%	0.10%	0.00%	0.00%	45.04%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,082	WB CKTS	-	11	-	1,520	12	3	20	1	-	-	1,515	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.35%	0.00%	49.32%	0.41%	0.10%	0.65%	0.03%	0.00%	0.00%	49.14%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,541	WB CKTS Less Lo	-	-	-	1,520	-	-	20	1	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	98.64%	0.00%	0.00%	1.30%	0.06%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	4,161,015	DIRECT	-	1,098,222	-	-	2,679,092	230,930	-	-	-	-	152,771	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	26.39%	0.00%	0.00%	64.39%	5.55%	0.00%	0.00%	0.00%	0.00%	3.67%	0.00%
17	ALLOCATED USERS	184,939		-	39,396	-	-	50,540	7,800	-	-	-	-	87,203	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%

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	\$11,321,821	S-9,LN 27	\$0	\$2,594,242	\$0	\$1,968,508	\$1,644,679	\$510,411	\$76,656	\$1,628	\$0	\$0	\$4,525,697
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$6,655,425	VARIOUS	\$0	\$2,240,042	\$0	\$818,163	\$875,092	\$287,208	\$32,170	\$811	\$0	\$0	\$2,401,938
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,018,630	S-11,LN 12	\$0	\$895,814	\$0	\$73,086	\$410,329	\$184,548	\$37,355	\$9,305	\$0	\$0	\$1,408,194
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,783,079	S-11,LN 44	\$0	\$567,596	\$0	\$18,476	\$387,126	\$117,913	\$12,365	\$1,913	\$0	\$0	\$677,690
5	CORPORATE OPERATIONS EXPENSE	\$9,082,314	S-12,LN 13	\$0	\$2,293,289	\$0	\$1,096,766	\$1,313,226	\$496,734	\$69,710	\$6,823	\$0	\$0	\$3,805,765
6	EQUAL ACCESS EXPENSE	\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	-\$1	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	-\$2,080,515	S-12,LN 29 + 31	\$0	-\$578,841	\$0	-\$147,504	-\$527,334	\$8,863	-\$14,958	\$220	\$0	\$0	-\$820,961
10	STATE INCOME TAX (ACTUAL)	\$42,540	S-12,LN 32	\$0	\$7,297	\$0	\$15,499	\$8,181	\$3,999	\$66	\$105	\$0	\$0	\$7,394
11	OTHER OPERATING TAX	\$1,231,549	S-12,LN 33	\$0	\$297,649	\$0	\$181,444	\$167,531	\$59,177	\$7,690	\$229	\$0	\$0	\$517,828
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$61,580	RECORDS	\$0	\$0	\$0	\$0	\$267	\$15,070	\$1,518	\$799	\$0	\$0	\$43,926
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	\$1	S-12,LN 18-LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$31,116,423		\$0	\$8,317,088	\$0	\$4,024,437	\$4,279,096	\$1,683,924	\$222,572	\$21,834	\$0	\$0	\$12,567,473
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,278,761		\$0	\$341,799	\$0	\$165,388	\$175,854	\$69,203	\$9,147	\$897	\$0	\$0	\$516,473
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	\$1,278,761		\$0	\$341,799	\$0	\$165,388	\$175,854	\$69,203	\$9,147	\$897	\$0	\$0	\$516,473

Merged Group D PYCOS

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Merged Group D 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	\$20,628,796	\$9,678,161	\$2,018,965	\$6,173,447	\$855	\$2,757,366
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,692	\$579	\$431	\$609	\$0	\$75
5	STATE INCOME TAX	\$244,598	\$119,098	\$24,048	\$69,492	\$9	\$31,951
6	OPERATING EXPENSES & OTHER TAXES	\$17,628,298	\$8,078,230	\$2,586,893	\$4,350,696	\$430,021	\$2,182,457
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	\$7,044,245	\$0	\$3,231,192	\$0	\$847,562	\$0 \$4,487	\$0 \$952,776		
2		CENTRAL OFFICE SWITCHING	\$11,561,771	\$0	\$0	\$0	\$11,561,771	\$0 \$0	\$0 \$0		
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
4		CENTRAL OFFICE TRANSMISSION	\$37,159,284	\$0	\$8,145,091	\$0	\$1,398,049	\$0 \$0	\$0 \$10,628,686		
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
6		CABLE AND WIRE FACILITIES	\$49,024,694	\$0	\$37,655,505	\$0	\$437,738	\$0 \$0	\$0 \$1,895,592		
7		TANGIBLE ASSETS	\$834	\$0	\$516	\$0	\$0	\$0 \$0	\$0 \$165		
8		INTANGIBLE ASSETS	\$2,063,672	\$0	\$702,257	\$0	\$434,100	\$0 \$109	\$0 \$200,526		
9		TOTAL PLANT IN SERVICE	\$106,854,501	\$0	\$49,734,561	\$0	\$14,679,221	\$0 \$4,596	\$0 \$13,677,746		
10		PROPERTY HELD FOR FUTURE USE	\$28,909	\$0	\$15,451	\$0	\$4,970	\$0 -\$2	\$0 -\$3,836		
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$436,360	\$0	\$181,628	\$0	\$77,838	\$0 \$17	\$0 \$40,899		
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
13		TELEPHONE PLANT ADJUSTMENT	\$-311,656	\$0	\$-166,571	\$0	\$-53,574	\$0 -\$26	\$0 -\$41,355		
14		TOTAL PROPERTY, PLANT & EQUIP.	\$106,950,295	\$0	\$49,734,167	\$0	\$14,698,516	\$0 \$4,584	\$0 \$13,673,453		
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$82,934,676	\$0	\$38,565,787	\$0	\$12,278,136	\$0 \$3,652	\$0 \$10,472,250		
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$-201,125	\$0	\$-107,495	\$0	\$-34,573	\$0 -\$17	\$0 -\$26,688		
20		OPERATING DEFERRED INCOME TAX	\$4,245,764	\$0	\$1,918,888	\$0	\$514,003	\$0 \$121	\$0 \$567,811		
21		OTHER DEFERRED CREDITS - NET	\$140,578	\$0	\$64,232	\$0	\$12,275	\$0 \$11	\$0 \$15,379		
22		NET TELEPHONE PLANT	\$19,830,402	\$0	\$9,292,755	\$0	\$1,928,676	\$0 \$817	\$0 \$2,644,702		
23		MATERIALS AND SUPPLIES	\$293,423	\$0	\$143,296	\$0	\$30,458	\$0 \$16	\$0 \$41,673		
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	\$504,970	\$0	\$242,108	\$0	\$59,832	\$0 \$21	\$0 \$70,994		
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$20,628,794	\$0	\$9,678,159	\$0	\$2,018,966	\$0 \$854	\$0 \$2,757,369		
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,191,809	\$0	\$1,028,304	\$0	\$214,515	\$0 \$91	\$0 \$292,970		
30		PLANT SPECIFIC EXPENSE	\$4,536,593	\$0	\$1,716,216	\$0	\$1,184,463	\$0 \$737	\$0 \$505,375		
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,040,306	\$0	\$1,952,980	\$0	\$262,905	\$0 \$0	\$0 \$286,344		
32		DEPRECIATION & AMORTIZATION	\$4,715,650	\$0	\$2,021,574	\$0	\$367,745	\$0 \$143	\$0 \$773,485		
33		MARKETING EXPENSE	\$968,899	\$0	\$483,580	\$0	\$98,727	\$0 \$43	\$0 \$139,651		
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$586,072	\$0	\$100,538	\$0	\$48,467	\$0 \$308,084	\$0 \$49,165		
35		CORPORATE OPERATIONS EXPENSES	\$3,374,981	\$0	\$1,625,448	\$0	\$569,858	\$0 \$121,007	\$0 \$368,927		
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
37		OTHER OPERATING TAXES	\$475,011	\$0	\$226,324	\$0	\$55,859	\$0 \$20	\$0 \$65,009		
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
39		UNCOLLECTIBLES/RENT REVENUES	\$-69,215	\$0	\$-48,431	\$0	\$-1,130	\$0 -\$13	\$0 -\$5,499		
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0		
41		SUBTOTAL OPERATING EXPENSE	\$17,628,298	\$0	\$8,078,229	\$0	\$2,586,893	\$0 \$430,022	\$0 \$2,182,456		
42		STATE INCOME TAX - NET OF ITC	\$244,598	\$0	\$119,097	\$0	\$24,047	\$0 \$9	\$0 \$31,951		
43		SUBTOTAL OPER EXPENSE & TAX	\$17,872,896	\$0	\$8,197,327	\$0	\$2,610,940	\$0 \$430,031	\$0 \$2,214,407		
44		FEDERAL INCOME TAX - NET OF ITC	\$1,179,294	\$0	\$553,391	\$0	\$115,276	\$0 \$49	\$0 \$157,713		
45		TOTAL REVENUE REQUIREMENT	\$21,243,999	\$0	\$9,779,022	\$0	\$2,940,731	\$0 \$430,171	\$0 \$2,665,091		
46		% DISTRIBUTION	100.00%	0.00%	45.19%	0.00%	13.51%	0.00%	1.95%	0.00%	12.40%
47		FROZEN MAG SHIFT	\$883,943	\$0	\$883,943	\$0	\$-1,060,169	\$0 \$0	\$0 \$0	\$0 \$58,927	
48		POST MAG REVENUE REQUIREMENT	\$21,243,999	\$0	\$10,662,965	\$0	\$1,880,562	\$0 \$5,546,284	\$0 \$430,171	\$0 \$2,724,018	

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

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
1		NET INVESTMENT FOR SETTLEMENTS	\$20,628,794	(NOTE A)	\$0	\$9,678,159	\$1,656,484	\$0	\$0	\$200,496	\$81,438	\$80,548	\$2,232,055	\$2,832,407	\$1,108,985	\$854	\$2,757,369
2		RATE OF RETURN	10.63%		10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%	10.63%
3		RETURN ON INVESTMENT	\$2,191,809	LN 1*LN 2	\$0	\$1,028,304	\$176,001	\$0	\$0	\$21,303	\$8,653	\$8,558	\$237,156	\$300,943	\$117,830	\$91	\$292,970
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,191,809	LN 3-LN 4	\$0	\$1,028,304	\$176,001	\$0	\$0	\$21,303	\$8,653	\$8,558	\$237,156	\$300,943	\$117,830	\$91	\$292,970
6		FEDERAL INCOME TAX	\$1,179,294	LN 30	\$0	\$553,391	\$94,572	\$0	\$0	\$11,445	\$4,652	\$4,607	\$127,573	\$161,915	\$63,378	\$49	\$157,713
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	\$1,179,294	LN 6-LN 7	\$0	\$553,391	\$94,572	\$0	\$0	\$11,445	\$4,652	\$4,607	\$127,573	\$161,915	\$63,378	\$49	\$157,713
9		STATE AND LOCAL INCOME TAX	\$244,598	LN 36	\$0	\$119,097	\$19,845	\$0	\$0	\$2,184	\$949	\$1,069	\$24,603	\$32,814	\$12,077	\$9	\$31,951
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	\$244,598	LN 9-LN 10	\$0	\$119,097	\$19,845	\$0	\$0	\$2,184	\$949	\$1,069	\$24,603	\$32,814	\$12,077	\$9	\$31,951
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	\$17,628,298	A-8,LN 20	\$0	\$8,078,229	\$2,262,063	\$0	\$3,923	\$215,426	\$44,042	\$61,440	\$1,509,554	\$2,125,021	\$716,123	\$430,022	\$2,182,456
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	\$21,243,999		\$0	\$9,779,022	\$2,552,482	\$0	\$3,923	\$250,357	\$58,295	\$75,674	\$1,898,885	\$2,620,693	\$909,407	\$430,171	\$2,665,091
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$21,243,999	LN16+LN18	\$0	\$9,779,022	\$2,552,482	\$0	\$3,923	\$250,357	\$58,295	\$75,674	\$1,898,885	\$2,620,693	\$909,407	\$430,171	\$2,665,091
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$2,191,809	LN 3	\$0	\$1,028,304	\$176,001	\$0	\$0	\$21,303	\$8,653	\$8,558	\$237,156	\$300,943	\$117,830	\$91	\$292,970
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	\$1,692	A-12,LN 21	\$0	\$578	\$367	\$0	\$0	\$48	\$13	\$2	\$235	\$245	\$128	\$0	\$75
23		TOTAL INCOME ADJUSTMENTS	\$1,692	LN21+LN22	\$0	\$578	\$367	\$0	\$0	\$48	\$13	\$2	\$235	\$245	\$128	\$0	\$75
24		RETURN LESS INCOME ADJ	\$2,190,117	LN20-LN23	\$0	\$1,027,726	\$175,634	\$0	\$0	\$21,254	\$8,639	\$8,556	\$236,921	\$300,698	\$117,701	\$91	\$292,896
25		FEDERAL ITC AMORTIZATION	\$0	A-12,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,190,117		\$0	\$1,027,726	\$175,634	\$0	\$0	\$21,254	\$8,639	\$8,556	\$236,921	\$300,698	\$117,701	\$91	\$292,896
27		FEDERAL TAXABLE INCOME	\$2,190,117		\$0	\$1,027,726	\$175,634	\$0	\$0	\$21,254	\$8,639	\$8,556	\$236,921	\$300,698	\$117,701	\$91	\$292,896
28	35.00%	FEDERAL INCOME TAX	\$1,179,294	LN 27*FTR	\$0	\$553,391	\$94,572	\$0	\$0	\$11,445	\$4,652	\$4,607	\$127,573	\$161,915	\$63,378	\$49	\$157,713
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	\$1,179,294	LN28-LN29	\$0	\$553,391	\$94,572	\$0	\$0	\$11,445	\$4,652	\$4,607	\$127,573	\$161,915	\$63,378	\$49	\$157,713
31		STATE ITC AMORTIZATION	\$0	A-12,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$3,369,411		\$0	\$1,581,118	\$270,206	\$0	\$0	\$32,699	\$13,291	\$13,163	\$364,493	\$462,613	\$181,079	\$140	\$450,609
33		STATE TAXABLE INCOME	\$3,369,411		\$0	\$1,581,118	\$270,206	\$0	\$0	\$32,699	\$13,291	\$13,163	\$364,493	\$462,613	\$181,079	\$140	\$450,609
34	9.80%	STATE INCOME TAX	\$244,598	LN 33*STR	\$0	\$119,097	\$19,845	\$0	\$0	\$2,184	\$949	\$1,069	\$24,603	\$32,814	\$12,077	\$9	\$31,951
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	\$244,598	LN34-LN35	\$0	\$119,097	\$19,845	\$0	\$0	\$2,184	\$949	\$1,069	\$24,603	\$32,814	\$12,077	\$9	\$31,951
37		FEDERAL TAX AT MAXIMUM RATE	\$1,128,242		\$0	\$529,435	\$90,478	\$0	\$0	\$10,949	\$4,451	\$4,408	\$122,050	\$154,905	\$60,634	\$47	\$150,886
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	-\$99,100		\$0	-\$46,503	-\$7,947	\$0	\$0	-\$962	-\$391	-\$387	-\$10,720	-\$13,606	-\$5,326	-\$4	-\$13,253

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 EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																
1	2110	GENERAL SUPPORT FACILITIES	\$7,044,245	A-3,LN 4	\$0	\$3,231,192	\$680,725	\$0	\$0	\$90,221	\$25,564	\$51,052	\$680,509	\$920,751	\$406,969	\$4,487
2	2210	CENTRAL OFFICE SWITCHING	\$11,561,771	A-4,LN 21+25	\$0	\$0	\$11,561,771	\$0	\$0	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$37,159,284	A-4,LN 41	\$0	\$8,145,091	\$0	\$0	\$0	\$1,119,656	\$0	\$278,393	\$5,556,181	\$11,431,277	\$0	\$10,628,686
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$49,024,694	A-5,LN 21	\$0	\$37,655,505	\$0	\$0	\$0	\$360,956	\$76,782	\$3,814,093	\$0	\$5,221,766	\$0	\$1,895,592
7	2680	TANGIBLE ASSETS	\$834	A-3,LN 14	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$34	\$108	\$11	\$0	\$165
8	2690	INTANGIBLE ASSETS	\$2,063,672	A-3,LN 15	\$0	\$702,257	\$411,964	\$0	\$0	\$10,571	\$8,318	\$3,247	\$273,133	\$261,504	\$192,041	\$109
9		TOTAL PLANT IN SERVICE	\$106,854,501		\$0	\$49,734,561	\$12,654,461	\$0	\$0	\$1,220,448	\$394,838	\$409,474	\$10,323,950	\$12,613,641	\$5,820,787	\$4,596
10		% DISTRIBUTION	100.00%		0.00%	46.54%	11.84%	0.00%	0.00%	1.14%	0.37%	0.38%	9.66%	11.80%	5.45%	0.00%
11	2002	PROPERTY HELD FOR FUTURE USE	-\$28,909	A-6,LN 6	\$0	-\$15,451	-\$3,072	\$0	\$0	-\$1,107	-\$174	-\$616	-\$1,349	-\$2,944	-\$357	-\$2
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$436,360	A-6,LN 13	\$0	\$181,628	\$63,706	\$0	\$0	\$9,605	\$2,389	\$2,138	\$49,456	\$62,230	\$24,292	\$17
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6,LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	-\$311,656	A-6,LN 27	\$0	-\$166,571	-\$33,118	\$0	\$0	-\$11,938	-\$1,874	-\$6,644	-\$14,539	-\$31,742	-\$3,850	-\$26
15		TOTAL PROPERTY, PLANT & EQUIP.	\$106,950,295		\$0	\$49,734,167	\$12,681,978	\$0	\$0	\$1,217,007	\$395,179	\$404,352	\$10,357,519	\$12,641,184	\$5,840,872	\$4,584
16		% DISTRIBUTION	100.00%		0.00%	46.50%	11.86%	0.00%	0.00%	1.14%	0.37%	0.38%	9.68%	11.82%	5.46%	0.00%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$82,934,676	A-7,LN 9	\$0	\$38,565,787	\$10,686,213	\$0	\$0	\$981,581	\$303,501	\$306,841	\$7,758,179	\$9,313,564	\$4,543,109	\$3,652
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	-\$201,125	A-7,LN 19	\$0	-\$107,495	-\$21,372	\$0	\$0	-\$7,704	-\$1,210	-\$4,287	-\$9,382	-\$20,484	-\$2,485	-\$17
22	4340	OPERATING DEFERRED INCOME TAX	\$4,245,764	A-7,LN 28	\$0	\$1,918,888	\$428,886	\$0	\$0	\$48,691	\$13,504	\$22,922	\$434,523	\$588,093	\$222,324	\$121
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$140,578	A-7, LNS 30-36	\$0	\$64,232	\$7,117	\$0	\$0	\$2,164	\$523	\$2,471	\$13,186	\$25,772	\$9,724	\$11
24		NET TELEPHONE PLANT	\$19,830,402		\$0	\$9,292,755	\$1,581,133	\$0	\$0	\$192,276	\$78,861	\$76,406	\$2,161,013	\$2,734,239	\$1,068,199	\$817
25		% DISTRIBUTION	100.00%		0.00%	46.86%	7.97%	0.00%	0.00%	0.97%	0.40%	0.39%	10.90%	13.79%	5.39%	0.00%
26	1220	MATERIALS AND SUPPLIES	\$293,423	A-3,LN 16	\$0	\$143,296	\$22,809	\$0	\$0	\$4,078	\$1,001	\$2,570	\$24,686	\$39,865	\$13,429	\$16
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN2	\$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
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$504,970	A-3,LN 10	\$0	\$242,108	\$52,542	\$0	\$0	\$4,142	\$1,576	\$1,572	\$46,356	\$58,302	\$27,356	\$21
31		NET TELEPHONE PLANT, M&S AND														
		CASH WORKING CAPITAL	\$20,628,794		\$0	\$9,678,159	\$1,656,484	\$0	\$0	\$200,496	\$81,438	\$80,548	\$2,232,055	\$2,832,407	\$1,108,985	\$854
32		% DISTRIBUTION	100.00%		0.00%	46.92%	8.03%	0.00%	0.00%	0.97%	0.39%	0.39%	10.82%	13.73%	5.38%	0.00%

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	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$48,721,055	A-4.LN 42	\$0	\$8,145,091	\$11,561,771	\$0	\$0	\$1,119,656	\$0	\$278,393	\$5,556,181	\$11,431,277	\$0	\$0	\$10,628,686
1b		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$49,024,694	A-5.LN 23	\$0	\$37,655,505	\$0	\$0	\$0	\$360,956	\$76,782	\$3,814,093	\$0	\$5,221,766	\$0	\$0	\$1,895,592
1d		TOTAL	\$97,745,749		\$0	\$45,800,596	\$11,561,771	\$0	\$0	\$1,119,656	\$360,956	\$355,175	\$9,370,273	\$11,431,277	\$5,221,766	\$0	\$12,524,278
1e		% DISTRIBUTION	100.00%		0.00%	46.86%	11.83%	0.00%	0.00%	1.15%	0.37%	0.36%	9.59%	11.69%	5.34%	0.00%	12.81%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$6,882,936	LN 1e	\$0	\$3,161,895	\$665,482	\$0	\$0	\$88,761	\$25,082	\$50,384	\$663,763	\$901,157	\$397,110	\$0	\$929,301
3		GENERAL PURPOSE COMPUTERS	\$161,310	LN 1e & DIRECT	\$0	\$69,296	\$15,243	\$0	\$0	\$1,460	\$481	\$668	\$16,746	\$19,594	\$9,859	\$4,487	\$23,475
4		TOTAL GENERAL SUPPORT ASSETS	\$7,044,245		\$0	\$3,231,192	\$680,725	\$0	\$0	\$90,221	\$25,564	\$51,052	\$680,509	\$920,751	\$406,969	\$4,487	\$952,776
5		% DISTRIBUTION	100.00%		0.00%	45.87%	9.66%	0.00%	0.00%	1.28%	0.36%	0.72%	9.66%	13.07%	5.78%	0.06%	13.53%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$104,789,994		\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$10,050,783	\$12,352,028	\$5,628,735	\$4,487	\$13,477,054
7		% DISTRIBUTION	100.00%		0.00%	46.79%	11.68%	0.00%	0.00%	1.15%	0.37%	0.39%	9.59%	11.79%	5.37%	0.00%	12.86%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF.GENERAL SUPPORT	\$104,789,994		\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$10,050,783	\$12,352,028	\$5,628,735	\$4,487	\$13,477,054
10		AND EQUAL ACCESS EQUIPMENT	\$104,789,994		\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$10,050,783	\$12,352,028	\$5,628,735	\$4,487	\$13,477,054
11		% DISTRIBUTION	100.00%		0.00%	46.79%	11.68%	0.00%	0.00%	1.15%	0.37%	0.39%	9.59%	11.79%	5.37%	0.00%	12.86%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$108	\$11	\$0	\$165
13		LEASEHOLD IMPROVEMENTS	\$834	LN 10	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$108	\$11	\$0	\$165
14		TOTAL	\$834		\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$108	\$11	\$0	\$165
15	2690	INTANGIBLE ASSETS	\$2,063,672	LN 10	\$0	\$702,257	\$411,964	\$0	\$0	\$10,571	\$8,318	\$3,247	\$273,133	\$261,504	\$192,041	\$109	\$200,526
16	1220	MATERIALS AND SUPPLIES	\$293,423	LN 10	\$0	\$143,296	\$22,809	\$0	\$0	\$4,078	\$1,001	\$2,570	\$24,686	\$39,865	\$13,429	\$16	\$41,673
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF.GEN SUPP & EQUAL ACCESS	\$63,276,908		\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$0	\$0	\$0	\$0	\$0
22		FOR APPORTIONING PRESUBSCRIPTION	\$63,276,908		\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	77.49%	19.35%	0.00%	0.00%	1.91%	0.61%	0.64%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING	\$51,945,153		\$0	\$0	\$11,561,771	\$0	\$0	\$1,119,656	\$360,956	\$355,175	\$9,370,273	\$11,431,277	\$5,221,766	\$0	\$12,524,278
24		CARRIER ACCESS BILLING EXPENSES	\$51,945,153		\$0	\$0	\$11,561,771	\$0	\$0	\$1,119,656	\$360,956	\$355,175	\$9,370,273	\$11,431,277	\$5,221,766	\$0	\$12,524,278
24		% DISTRIBUTION	100.00%		0.00%	0.00%	22.26%	0.00%	0.00%	2.16%	0.69%	0.68%	18.04%	22.01%	10.05%	0.00%	24.11%

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUALLY ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION														
29		WIDEBAND AND WBI	\$15,686,334	DIRECT	\$0	\$0	\$0	\$0	\$36,538	\$0	\$0	\$5,021,110	\$0	\$0	\$0	\$10,628,686
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$557,117	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557,117	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$8,680,161	LN 4/DIRECT	\$0	\$8,145,091	\$0	\$0	\$0	\$0	\$0	\$535,070	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT														
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$11,858,744	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$706,191	\$0	\$278,393	\$0	\$10,874,160	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$11,858,744		\$0	\$0	\$0	\$0	\$706,191	\$0	\$278,393	\$0	\$10,874,160	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$376,927	DIRECT	\$0	\$0	\$0	\$0	\$376,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$37,159,284		\$0	\$8,145,091	\$0	\$0	\$1,119,656	\$0	\$278,393	\$5,556,181	\$11,431,277	\$0	\$0	\$10,628,686
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$48,721,055		\$0	\$8,145,091	\$11,561,771	\$0	\$0	\$1,119,656	\$0	\$278,393	\$5,556,181	\$11,431,277	\$0	\$0
43		% DISTRIBUTION	100.00%		0.00%	16.72%	23.73%	0.00%	0.00%	2.30%	0.00%	0.57%	11.40%	23.46%	0.00%	21.82%
COE RATIOS																
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	0%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	21.29%	0.00%	0.00%	2.55%	0.00%	0.78%	14.99%	31.70%	0.00%	0.00%	28.69%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	DEDICATED FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI
		ALLOCATION FACTORS														
1		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	67.78%	32.22%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM														
4		OTHER IOT EQUIPMENT														
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	0.00%		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	\$37,770,229	LN 1/DIRECT	\$0	\$37,655,505	\$0	\$0	\$0	\$0	\$0	\$114,725	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$5,619,250	DIRECT	\$0	\$0	\$0	\$0	\$0	\$24,290	\$0	\$3,699,368	\$0	\$0	\$0	\$1,895,592
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	\$5,186,217	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,186,217	\$0	\$0
17a		IX TRUNK - ACCESS	\$364,269	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$251,938	\$76,782	\$0	\$0	\$35,549	\$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	\$84,728	DIRECT	\$0	\$0	\$0	\$0	\$0	\$84,728	\$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	\$49,024,694		\$0	\$37,655,505	\$0	\$0	\$0	\$360,956	\$76,782	\$3,814,093	\$0	\$5,221,766	\$0	\$1,895,592
22		% DISTRIBUTION	100.00%		0.00%	76.81%	0.00%	0.00%	0.00%	0.00%	0.74%	0.16%	7.78%	0.00%	10.65%	3.87%
23		TOTAL CABLE & WIRE FACILITIES	\$49,024,694		\$0	\$37,655,505	\$0	\$0	\$0	\$360,956	\$76,782	\$3,814,093	\$0	\$5,221,766	\$0	\$1,895,592
24		% DISTRIBUTION	100.00%		0.00%	76.81%	0.00%	0.00%	0.00%	0.00%	0.74%	0.16%	7.78%	0.00%	10.65%	3.87%

A-6,1of1 OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUALLY ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
OTHER TELECOMMUNICATIONS PLANT																
1	2002	PROPERTY HELD FOR FUTURE USE														
2		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		UNDISTRIBUTED	-\$28,909	A-2.LN 10	\$0	-\$15,451	-\$3,072	\$0	\$0	-\$1,107	-\$174	-\$616	-\$1,349	-\$2,944	-\$357	-\$2
6		TOTAL	-\$28,909		\$0	-\$15,451	-\$3,072	\$0	\$0	-\$1,107	-\$174	-\$616	-\$1,349	-\$2,944	-\$357	-\$2
7		% DISTRIBUTION	100.00%		0.00%	53.45%	10.63%	0.00%	0.00%	3.83%	0.60%	2.13%	4.66%	10.18%	1.24%	0.01%
8	2003	PLANT UNDER CONSTR. - SHORT TERM														
9		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		UNDISTRIBUTED	\$436,360	A-2.LN 10	\$0	\$181,628	\$63,706	\$0	\$0	\$9,605	\$2,389	\$2,138	\$49,456	\$62,230	\$24,292	\$17
13		TOTAL	\$436,360		\$0	\$181,628	\$63,706	\$0	\$0	\$9,605	\$2,389	\$2,138	\$49,456	\$62,230	\$24,292	\$17
14		% DISTRIBUTION	100.00%		0.00%	41.62%	14.60%	0.00%	0.00%	2.20%	0.55%	0.49%	11.33%	14.26%	5.57%	0.00%
15	2004	PLANT UNDER CONSTR. - LONG TERM														
16		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		UNDISTRIBUTED	\$0	A-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% 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%
22	2005	TELECOMMUNICATIONS PLANT ADJUST.														
23		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNDISTRIBUTED	-\$311,656	A-2.LN 10	\$0	-\$166,571	-\$33,118	\$0	\$0	-\$11,938	-\$1,874	-\$6,644	-\$14,539	-\$31,742	-\$3,850	-\$26
27		TOTAL	-\$311,656		\$0	-\$166,571	-\$33,118	\$0	\$0	-\$11,938	-\$1,874	-\$6,644	-\$14,539	-\$31,742	-\$3,850	-\$26
28		% DISTRIBUTION	100.00%		0.00%	53.45%	10.63%	0.00%	0.00%	3.83%	0.60%	2.13%	4.66%	10.18%	1.24%	0.01%

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					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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
OPERATING EXPENSE AND TAX																	
1	6110	NETWORK SUPPORT EXPENSE	\$22,627	A-9.LN 6	\$0	\$11,370	\$2,181	\$0	\$0	\$232	\$82	\$76	\$1,779	\$2,749	\$1,005	\$1	\$3,153
2	6120	GENERAL SUPPORT EXPENSE	\$1,005,667	A-9.LN 7	\$0	\$478,727	\$106,831	\$0	\$0	\$9,992	\$3,366	\$4,259	\$92,290	\$120,443	\$54,399	\$736	\$134,624
3	6210	CENTRAL OFFICE EXPENSE	\$2,186,989	A-9.LN 15	\$0	\$48,756	\$989,973	\$0	\$0	\$50,573	\$0	\$6,625	\$211,194	\$402,002	\$0	\$0	\$277,867
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$1,321,310	A-9.LN 24	\$0	\$977,363	\$0	\$0	\$0	\$0	\$8,309	\$1,966	\$93,932	\$0	\$150,011	\$0	\$89,730
6	6510	OTHER PLANT EXPENSE	\$0	A-10.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,096,235	A-10.LN 7	\$0	\$1,008,909	\$225,322	\$0	\$0	\$21,970	\$7,172	\$8,442	\$188,555	\$241,784	\$107,737	\$0	\$286,344
8	6540	ACCESS / USE EXPENSE	\$944,071	A-10.LN 8	\$0	\$944,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$968,899	A-11.LN 1	\$0	\$483,580	\$83,228	\$0	\$0	\$8,245	\$2,811	\$4,443	\$81,182	\$119,356	\$46,359	\$43	\$139,651
8	6620	SERVICES EXPENSE	\$586,072	A-11.LN29	\$0	\$100,538	\$40,882	\$0	\$2,830	\$2,577	\$1,113	\$1,065	\$27,341	\$36,238	\$16,240	\$308,084	\$49,165
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$3,374,981	A-12.LN 9	\$0	\$1,625,448	\$521,050	\$0	\$1,093	\$29,397	\$7,868	\$10,450	\$239,601	\$321,002	\$129,138	\$121,007	\$368,927
13		SUBTOTAL OPERATING EXPENSE	\$12,506,851		\$0	\$5,878,763	\$1,969,466	\$0	\$3,923	\$122,986	\$30,720	\$37,325	\$935,873	\$1,243,573	\$504,889	\$429,872	\$1,349,462
14		% DISTRIBUTION	100.00%		0.00%	47.00%	15.75%	0.00%	0.03%	0.98%	0.25%	0.30%	7.48%	9.94%	4.04%	3.44%	10.79%
15	6560	DEPRECIATION AND AMORTIZATION	\$4,715,650	A-10.LN 19+27	\$0	\$2,021,574	\$245,845	\$0	\$0	\$87,299	\$12,140	\$22,461	\$534,658	\$825,705	\$192,341	\$143	\$773,485
16	7200	OTHER OPERATING TAX	\$475,011	A-12.LN 25	\$0	\$226,324	\$46,997	\$0	\$0	\$5,297	\$1,648	\$1,917	\$43,333	\$60,031	\$24,436	\$20	\$65,009
17		EQUAL ACCESS EXPENSE	\$0	A-12.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	\$-69,215	A-10.LN 35	\$0	\$-48,431	\$-245	\$0	\$0	\$-155	\$-466	\$-263	\$-4,310	\$-4,289	\$-55,543	\$-13	\$-5,499
20		TOTAL OPERATING EXP & TAX	\$17,628,298		\$0	\$8,078,229	\$2,262,063	\$0	\$3,923	\$215,426	\$44,042	\$61,440	\$1,509,554	\$2,125,021	\$716,123	\$430,022	\$2,182,456
21		% DISTRIBUTION	100.00%		0.00%	45.83%	12.83%	0.00%	0.02%	1.22%	0.25%	0.35%	8.56%	12.05%	4.06%	2.44%	12.38%
NON OPERATING EXPENSE																	
22		ABANDONED CONSTRUCTION	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNCOLLECTIBLES																	
25	5310	END USER MSG TOLL	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		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	\$104,789,994	VARIOUS	\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$10,050,783	\$12,352,028	\$5,628,735	\$4,487	\$13,477,054
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$104,789,994		\$0	\$49,031,788	\$12,242,497	\$0	\$0	\$1,209,877	\$386,520	\$406,227	\$10,050,783	\$12,352,028	\$5,628,735	\$4,487	\$13,477,054
4		% DISTRIBUTION	100.00%		0.00%	46.79%	11.68%	0.00%	0.00%	1.15%	0.37%	0.39%	9.59%	11.79%	5.37%	0.00%	12.86%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$22,627	LN 4	\$0	\$11,370	\$2,181	\$0	\$0	\$232	\$82	\$76	\$1,779	\$2,749	\$1,005	\$1	\$3,153
7	6120	GENERAL SUPPORT	\$1,005,667	A-3, LN 5	\$0	\$478,727	\$106,831	\$0	\$0	\$9,992	\$3,366	\$4,259	\$92,290	\$120,443	\$54,399	\$736	\$134,624
8		TOTAL GENERAL SUPPORT EXP	\$1,028,294		\$0	\$490,098	\$109,011	\$0	\$0	\$10,224	\$3,447	\$4,334	\$94,069	\$123,192	\$55,404	\$737	\$137,777
9		% DISTRIBUTION	100.00%		0.00%	47.66%	10.60%	0.00%	0.00%	0.99%	0.34%	0.42%	9.15%	11.98%	5.39%	0.07%	13.40%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$989,973	A-4, LN 47	\$0	\$0	\$989,973	\$0	\$0	\$0	\$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	\$1,197,016	A-4, LN 48	\$0	\$248,756	\$0	\$0	\$0	\$50,573	\$0	\$6,625	\$211,194	\$402,002	\$0	\$0	\$277,867
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	\$2,186,989		\$0	\$248,756	\$989,973	\$0	\$0	\$50,573	\$0	\$6,625	\$211,194	\$402,002	\$0	\$0	\$277,867
16		% DISTRIBUTION	100.00%		0.00%	11.37%	45.27%	0.00%	0.00%	2.31%	0.00%	0.30%	9.66%	18.38%	0.00%	0.00%	12.71%
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	\$1,321,310	A-5, LN 22	\$0	\$977,363	\$0	\$0	\$0	\$0	\$8,309	\$1,966	\$93,932	\$0	\$150,011	\$0	\$89,730
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,536,593		\$0	\$1,716,216	\$1,098,984	\$0	\$0	\$60,797	\$11,756	\$12,925	\$399,194	\$525,193	\$205,415	\$737	\$505,375
26		% DISTRIBUTION	100.00%		0.00%	37.83%	24.22%	0.00%	0.00%	1.34%	0.26%	0.28%	8.80%	11.58%	4.53%	0.02%	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 TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$48,721,055	A-4-LN 38	\$0	\$8,145,091	\$11,561,771	\$0	\$0	\$1,119,656	\$0	\$278,393	\$5,556,181	\$11,431,277	\$0	\$0	\$10,628,686
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	\$49,024,694	A-5-LN 21	\$0	\$37,655,505	\$0	\$0	\$0	\$0	\$360,956	\$76,782	\$3,814,093	\$0	\$5,221,766	\$0	\$1,895,592
4		TOTAL	\$97,745,749		\$0	\$45,800,596	\$11,561,771	\$0	\$0	\$1,119,656	\$360,956	\$355,175	\$9,370,273	\$11,431,277	\$5,221,766	\$0	\$12,524,278
5		% DISTRIBUTION	100.00%		0.00%	46.86%	11.83%	0.00%	0.00%	1.15%	0.37%	0.36%	9.59%	11.69%	5.34%	0.00%	12.81%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,096,235	LN 5	\$0	\$1,008,909	\$225,322	\$0	\$0	\$21,970	\$7,172	\$8,442	\$188,555	\$241,784	\$107,737	\$0	\$286,344
8	6540	ACCESS / USF EXPENSE	\$944,071	DIRECT	\$0	\$944,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$200,538	A-3-LN 5	\$0	\$88,427	\$19,323	\$0	\$0	\$1,461	\$605	\$665	\$21,496	\$25,125	\$13,536	\$131	\$29,769
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$195,325	A-4-LN 47	\$0	\$0	\$195,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4-LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,404,694	A-4-LN 48	\$0	\$519,589	\$0	\$0	\$0	\$83,956	\$0	\$18,226	\$365,113	\$769,092	\$0	\$0	\$648,717
14		UNDISTRIBUTED COE	\$0	A-4-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,638,971	A-5-LN 22	\$0	\$1,281,044	\$0	\$0	\$0	\$10,714	\$2,973	\$121,974	\$0	\$163,505	\$0	\$58,762	
17		TOTAL DEP EXP - PLANT IN SERVICE	\$4,439,528		\$0	\$1,889,061	\$214,647	\$0	\$0	\$85,417	\$11,319	\$21,864	\$508,583	\$794,217	\$177,040	\$131	\$737,247
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	\$4,439,528		\$0	\$1,889,061	\$214,647	\$0	\$0	\$85,417	\$11,319	\$21,864	\$508,583	\$794,217	\$177,040	\$131	\$737,247
20		% DISTRIBUTION	100.00%		0.00%	42.55%	4.83%	0.00%	0.00%	1.92%	0.25%	0.49%	11.46%	17.89%	3.99%	0.00%	16.61%
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	\$276,122	A-3-LN 10	\$0	\$132,513	\$31,197	\$0	\$0	\$1,881	\$821	\$598	\$26,075	\$31,488	\$15,300	\$11	\$36,237
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	\$276,122		\$0	\$132,513	\$31,197	\$0	\$0	\$1,881	\$821	\$598	\$26,075	\$31,488	\$15,300	\$11	\$36,237
28		% DISTRIBUTION	100.00%		0.00%	47.99%	11.30%	0.00%	0.00%	0.68%	0.30%	0.22%	9.44%	11.40%	5.54%	0.00%	13.12%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$7,755,956		\$0	\$3,974,554	\$471,166	\$0	\$0	\$109,269	\$19,312	\$30,903	\$723,213	\$1,067,490	\$300,078	\$143	\$1,059,829
30		% DISTRIBUTION	100.00%		0.00%	51.25%	6.07%	0.00%	0.00%	1.41%	0.25%	0.40%	9.32%	13.76%	3.87%	0.00%	13.66%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$20,980	A-3-LN 5	\$0	\$9,847	\$245	\$0	\$0	\$155	\$84	\$116	\$1,554	\$4,289	\$1,183	\$13	\$3,494
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$48,235	A-5-LN 22	\$0	\$38,584	\$0	\$0	\$0	\$0	\$383	\$147	\$2,756	\$0	\$4,360	\$0	\$2,005
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	\$69,215		\$0	\$48,431	\$245	\$0	\$0	\$155	\$466	\$263	\$4,310	\$4,289	\$5,543	\$13	\$5,499

			COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE					
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL	FACILITY	B&C	WBI
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	\$968,899	A-3, LN 10	\$0	\$483,580	\$83,228	\$0	\$0	\$8,245	\$2,811	\$4,443	\$81,182	\$119,356	\$46,359	\$43	\$139,651
3	6621	TELEPHONE OPERATOR SERVICES															
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERAT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$2,380	DIRECT	\$0	\$0	\$0	\$0	\$2,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER															
8		LOCAL BUSINESS OFFICE															
9		- END USER SVC ORDER PROCESSING															
10		- PRESUBSCRIPTION	\$35,553	A-3, LN 22	\$0	\$28,470	\$6,054	\$0	\$0	\$599	\$192	\$238	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$14,984	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,984	\$0
12		- END USER PAYMENT & COLLECTION	\$29,745	AL-1, LN 13	\$0	\$12,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,714	\$0
13		- END USER BILLING INQUIRY	\$8,605	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,605	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$88,888		\$0	\$40,501	\$6,054	\$0	\$0	\$599	\$192	\$238	\$0	\$0	\$0	\$41,303	\$0
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING															
21		- TOLL TICKET PROCESSING	\$8,722	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,722	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$158,370	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,370	\$0
24		- END USER COMMON LINE	\$27,946	DIRECT	\$0	\$27,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$105,892	A-3, LN 24	\$0	\$0	\$20,732	\$0	\$0	\$1,164	\$545	\$486	\$17,661	\$23,388	\$10,488	\$0	\$31,428
26		SUBTOTAL CUSTOMER SERVICES	\$300,929		\$0	\$27,946	\$20,732	\$0	\$0	\$1,164	\$545	\$486	\$17,661	\$23,388	\$10,488	\$167,092	\$31,428
27		TOTAL CAT 1 AND CAT 2	\$389,817		\$0	\$68,447	\$26,786	\$0	\$0	\$1,763	\$738	\$723	\$17,661	\$23,388	\$10,488	\$208,395	\$31,428
28		% DISTRIBUTION	100.00%		0.00%	17.56%	6.87%	0.00%	0.00%	0.45%	0.19%	0.19%	4.53%	6.00%	2.69%	53.46%	8.06%
29	3.0	ALL OTHER CUSTOMER SERVICE	\$193,875	LN 34	\$0	\$32,091	\$14,096	\$0	\$49	\$814	\$375	\$342	\$9,680	\$12,850	\$5,751	\$99,689	\$17,737
30		TOTAL SERVICES EXPENSE	\$586,072		\$0	\$100,538	\$40,882	\$0	\$2,830	\$2,577	\$1,113	\$1,065	\$27,341	\$36,238	\$16,240	\$308,084	\$49,165
31		% DISTRIBUTION	100.00%		0.00%	17.15%	6.98%	0.00%	0.48%	0.44%	0.19%	0.18%	4.67%	6.18%	2.77%	52.57%	8.39%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,554,971	\$0	\$584,118	\$124,110	\$0	\$2,830	\$10,822	\$3,924	\$5,508	\$108,523	\$155,594	\$62,599	\$308,128	\$188,816	12.14%
33		% DISTRIBUTION	100.00%		0.00%	37.56%	7.98%	0.00%	0.18%	0.70%	0.25%	0.35%	6.98%	10.01%	4.03%	19.82%	12.14%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$392,197		\$0	\$68,447	\$26,786	\$0	\$2,380	\$1,763	\$738	\$723	\$17,661	\$23,388	\$10,488	\$208,395	\$31,428
35		% DISTRIBUTION	100.00%		0.00%	17.45%	6.83%	0.00%	0.61%	0.45%	0.19%	0.18%	4.50%	5.96%	2.67%	53.14%	8.01%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	

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CORPORATE OPERATIONS EXPENSE ALLOCATION

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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
		BIG THREE EXPENSES															
1		PLANT SPECIFIC EXPENSE	\$4,536,593	A-9, LN 25	\$0	\$1,716,216	\$1,098,984	\$0	\$0	\$60,797	\$11,756	\$12,925	\$399,194	\$525,193	\$205,415	\$737	\$505,375
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$2,096,235	A-10, LN 8	\$0	\$1,008,909	\$225,322	\$0	\$0	\$21,970	\$7,172	\$8,442	\$188,555	\$241,784	\$107,737	\$0	\$286,344
4		ACCESS CHARGE EXPENSE	\$944,071	A-10, LN 9	\$0	\$944,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,554,971	A-11, LN 31	\$0	\$584,118	\$124,110	\$0	\$2,830	\$10,822	\$3,924	\$5,508	\$108,523	\$155,594	\$62,599	\$308,128	\$188,816
6		TOTAL BIG THREE EXPENSES	\$9,131,871		\$0	\$4,253,315	\$1,448,416	\$0	\$2,830	\$93,589	\$22,852	\$26,875	\$696,272	\$922,572	\$375,751	\$308,865	\$980,535
7		% DISTRIBUTION	100.00%		0.00%	46.58%	15.86%	0.00%	0.03%	1.02%	0.25%	0.29%	7.62%	10.10%	4.11%	3.38%	10.74%
		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	\$3,374,981	LN 7	\$0	\$1,625,448	\$521,050	\$0	\$1,093	\$29,397	\$7,868	\$10,450	\$239,601	\$321,002	\$129,138	\$121,007	\$368,927
10		TOTAL CORPORATE OPERATIONS	\$3,374,981		\$0	\$1,625,448	\$521,050	\$0	\$1,093	\$29,397	\$7,868	\$10,450	\$239,601	\$321,002	\$129,138	\$121,007	\$368,927
11		% DISTRIBUTION	100.00%		0.00%	48.16%	15.44%	0.00%	0.03%	0.87%	0.23%	0.31%	7.10%	9.51%	3.83%	3.59%	10.93%
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.	\$1,692	A-3, LN 10	\$0	\$578	\$367	\$0	\$0	\$48	\$13	\$2	\$235	\$245	\$128	\$0	\$75
21		TOTAL	\$1,692		\$0	\$578	\$367	\$0	\$0	\$48	\$13	\$2	\$235	\$245	\$128	\$0	\$75
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	\$475,011	A-3, LN 10	\$0	\$226,324	\$46,997	\$0	\$0	\$5,297	\$1,648	\$1,917	\$43,333	\$60,031	\$24,436	\$20	\$65,009
26		TOTAL OPERATING TAXES	\$475,011		\$0	\$226,324	\$46,997	\$0	\$0	\$5,297	\$1,648	\$1,917	\$43,333	\$60,031	\$24,436	\$20	\$65,009