

Merged Group D PYCOS

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Merged Group D PYCOS
S-1,1of1

REVENUE REQUIREMENT SUMMARY

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	\$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	(OPTIONAL) \$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% \$3,235,023	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% \$687,664	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

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$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. DEF., 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 JURISDICTION ASSETS		1500	\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$1,276,188		\$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%

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	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
13	% 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																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$2,536	LN 11+DIRECT	\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$0
22	GENERAL SUPPORT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$2,536		\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$0
28	TOTAL TANGIBLE ASSETS			\$2,536		\$0	\$516	\$0	\$322	\$65	\$114	\$20	\$0	\$0	\$0	\$1,499	\$0
29	% 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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
30	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
31	% 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																	
32	ALLOCATED		2690	\$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
33	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	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
35	% 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%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		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%

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	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%	0.00%	63.02%	0.34%	0.08%	1.31%	0.06%	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%

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3.LN 11	0.00%	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	

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3, LN 11	0.00%	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																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$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%

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	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																	
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 - TPPA	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

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	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%	1.09%	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%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3.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%	0.00%	7.91%	20.85%	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																	
16	CAPITAL LEASES		7500		\$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

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	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%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$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	\$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	\$1,889,112	
7		TANGIBLE ASSETS	\$838	\$0	\$516	\$0	\$0	\$0	\$160	\$0	\$0	\$162	
8		INTANGIBLE ASSETS	\$1,958,181	\$0	\$623,738	\$0	\$475,126	\$0	\$674,108	\$0	\$110	\$0	\$185,100
9		TOTAL PLANT IN SERVICE	\$103,738,406	\$0	\$44,921,834	\$0	\$20,303,883	\$0	\$26,305,411	\$0	\$4,701	\$0	\$12,202,577
10		PROPERTY HELD FOR FUTURE USE	-\$17,245	\$0	-\$6,288	\$0	-\$6,895	\$0	-\$2,610	\$0	-\$1	\$0	-\$1,450
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,724,369	\$0	\$603,878	\$0	\$505,016	\$0	\$502,928	\$0	\$80	\$0	\$112,468
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$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	\$0	-\$15,636
14		TOTAL PROPERTY, PLANT & EQUIP.	\$105,259,614	\$0	\$45,451,630	\$0	\$20,727,671	\$0	\$26,777,591	\$0	\$4,764	\$0	\$12,297,958
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$80,792,735	\$0	\$34,671,380	\$0	\$18,061,186	\$0	\$19,097,831	\$0	\$3,657	\$0	\$8,958,681
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$838	\$0	\$516	\$0	\$0	\$0	\$160	\$0	\$0	\$0	\$162
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$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	\$0	-\$10,091
20		OPERATING DEFERRED INCOME TAX	\$4,094,552	\$0	\$1,663,526	\$0	\$831,805	\$0	\$1,111,960	\$0	\$143	\$0	\$487,118
21		OTHER DEFERRED CREDITS - NET	\$145,173	\$0	\$49,314	\$0	\$42,567	\$0	\$42,650	\$0	\$11	\$0	\$10,632
22		NET TELEPHONE PLANT	\$20,346,295	\$0	\$9,110,644	\$0	\$1,840,084	\$0	\$6,543,149	\$0	\$963	\$0	\$2,851,454
23		MATERIALS AND SUPPLIES	\$294,349	\$0	\$123,197	\$0	\$62,628	\$0	\$73,020	\$0	\$15	\$0	\$35,488
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$512,796	\$0	\$232,563	\$0	\$85,944	\$0	\$126,841	\$0	\$23	\$0	\$67,424
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$21,153,440	\$0	\$9,466,405	\$0	\$1,988,656	\$0	\$6,743,011	\$0	\$1,001	\$0	\$2,954,367
			\$0	\$0	\$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	\$328,673
			\$0	\$0	\$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	\$0	\$505,773
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,117,799	\$0	\$1,911,221	\$0	\$412,893	\$0	\$524,612	\$0	\$0	\$0	\$269,074
32		DEPRECIATION & AMORTIZATION	\$4,747,065	\$0	\$1,986,458	\$0	\$466,285	\$0	\$1,506,373	\$0	\$213	\$0	\$787,736
33		MARKETING EXPENSE	\$968,899	\$0	\$444,394	\$0	\$166,637	\$0	\$232,630	\$0	\$44	\$0	\$125,195
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$586,072	\$0	\$96,997	\$0	\$60,128	\$0	\$74,782	\$0	\$308,084	\$0	\$46,080
35		CORPORATE OPERATIONS EXPENSES	\$3,436,681	\$0	\$1,588,524	\$0	\$688,643	\$0	\$683,517	\$0	\$121,017	\$0	\$354,981
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$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	\$0	\$60,810
38		GROSS RECEIPTS TAX	\$0	\$0	\$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	\$0	-\$4,458
40		NON OPERATING EXPENSE	\$0	\$0	\$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	\$0	\$2,145,190
42		STATE INCOME TAX - NET OF ITC	\$266,161	\$0	\$122,591	\$0	\$23,157	\$0	\$82,949	\$0	\$12	\$0	\$37,453
43		SUBTOTAL OPER EXPENSE & TAX	\$18,165,654	\$0	\$8,025,542	\$0	\$3,187,396	\$0	\$4,339,905	\$0	\$430,168	\$0	\$2,182,643
44		FEDERAL INCOME TAX - NET OF ITC	\$1,266,294	\$0	\$566,774	\$0	\$118,870	\$0	\$403,649	\$0	\$60	\$0	\$176,941
45		TOTAL REVENUE REQUIREMENT	\$21,785,268	\$0	\$9,645,454	\$0	\$3,527,504	\$0	\$5,493,714	\$0	\$430,339	\$0	\$2,688,257
46		% DISTRIBUTION	100.00%	0.00%	43.34%	0.00%	16.34%	0.00%	26.50%	0.00%	1.91%	0.00%	11.92%
47		FROZEN MAG SHIFT	\$0	\$0	\$883,943	\$0	-\$1,060,169	\$0	\$117,299	\$0	\$0	\$0	\$58,927
48		POST MAG REVENUE REQUIREMENT	\$21,785,268	\$0	\$10,529,397	\$0	\$2,467,335	\$0	\$5,611,013	\$0	\$430,339	\$0	\$2,747,184

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

LN	A/C	DESCRIPTION	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT		SPECIAL ACCESS				B&C	WBI		
			TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM			CHANNEL MILEAGE TERM	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 SPECIAL ACCESS INCLUDING WBI	\$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
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	35.00%	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		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

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	DEDICATED FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL MILEAGE TERM	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	\$516	\$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	\$364,600	\$78,201	\$3,913,651	\$0	\$5,278,399	\$0	\$0	\$1,889,112
7	2680	TANGIBLE ASSETS	\$838	A-3,LN 14	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0	\$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 SWITCHING	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	\$0
1c		CABLE & WIRE FACILITIES	\$45,666,071	A-5.LN 23	\$0	\$34,142,107	\$0	\$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	\$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%
11 2680 TANGIBLE ASSETS																	
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$838	LN 10	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0	\$162
14		TOTAL	\$838		\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$12	\$0	\$162
15 2690 INTANGIBLE ASSETS																	
15		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																	
16		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																	
17		RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 1410 OTHER NONCURRENT ASSETS																	
18		OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 1500 OTHER JURISDICTIONAL ASSETS																	
19		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																	
20		DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION																	
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																	
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

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED		SPECIAL ACCESS		MILEAGE	B&C	WBI	
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL				CHANNEL
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$13,396,066	DIRECT	\$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	
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$629,302	DIRECT	\$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	\$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	
35		ACCESS - BASIC	\$10,081,245	LN 5/DIRECT	\$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	
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38		TOTAL IX CIRCUIT	\$10,081,245		\$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	\$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	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$32,215,790		\$0	\$7,251,204	\$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%	
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%	21.56%	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 ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	DEDICATED FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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	-56,288	-55,985	\$0	\$0	-560	-101	-249	-810	-1,589	-211	-1	-1,450
6		TOTAL	-17,245		\$0	-56,288	-55,985	\$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

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	\$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	\$11,218	\$2,917	\$139,499	\$0	\$182,636	\$0	\$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	\$499	\$204	\$3,537	\$0	\$4,803	\$0	\$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

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS 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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$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	\$5,439,852	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 @	35.00%	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, LN	\$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 @	7.90%	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

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$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 JURISDICTION 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%

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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																	
7	CLASS A COMPANIES		2110		\$0 LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	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
13	% 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																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681		\$0 LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASEHOLD IMPROVEMENTS																	
21	GENERAL SUPPORT		2682		\$2,536 LN 11+DIRECT	\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$0
22	CENTRAL OFFICE EQUIP			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$2,536		\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$0
27	TOTAL TANGIBLE ASSETS			\$2,536		\$0	\$516	\$0	\$319	\$65	\$114	\$20	\$0	\$0	\$0	\$1,502	\$0
28	% 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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
29	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
30	% 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																	
ALLOCATED																	
31	DIRECT ASSIGNMENT		2690		\$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
32	TOTAL INTANGIBLES			\$4,371,892	DIRECT	\$0	\$1,093,489	\$0	\$888,628	\$518,548	\$243,994	\$10,786	\$337	\$0	\$0	\$1,616,109	\$0
33	% 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%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		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%

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	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%	0.13%	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%	0.00%	61.99%	0.41%	0.08%	1.35%	0.04%	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%

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3.LN 11	0.00%	23.12%	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%	1.22%	0.03%	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	

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3, LN 11	0.00%	23.12%	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																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$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%

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	23.12%	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																	
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 IMPROVEMENTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$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 - TPPA	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

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	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%	1.09%	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%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3, 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%	0.00%	7.91%	20.85%	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																	
16	CAPITAL LEASES		7500		\$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	-\$820,961
32	OPERATING STATE & LOCAL INCOME TAX		7230			\$42,540	LN 28	\$0	\$7,297	\$0	\$15,499	\$8,181	\$3,999	\$66	\$105	\$0	\$7,394
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	\$517,828
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	\$632,418
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%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$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	\$0	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 \$153	\$0 \$0	
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%
47		FROZEN MAG SHIFT	\$0	\$0	\$883,943	\$0	-\$1,060,169	\$0 \$0	\$0 \$58,927	
48		POST MAG REVENUE REQUIREMENT	\$21,243,999	\$0	\$10,662,965	\$0	\$1,880,562	\$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	TRAFFIC SENSITIVE			SPECIAL ACCESS								
					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
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	\$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
		SPECIAL ACCESS INCLUDING WBI															
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	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS			B&C	WBI		
			COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		FACILITY	TRANSPORT	CHANNEL TERM			CHANNEL TERM	FACILITY
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	\$952,776
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	\$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	\$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	\$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	\$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	\$200,526
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	\$13,677,746
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%	12.80%
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	-\$3,836
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	\$40,899
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	-\$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	-\$41,355
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	\$13,673,453
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%	12.78%
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	\$10,472,250
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	-\$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	-\$26,688
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	\$567,811
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	\$15,379
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	\$2,644,702
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%	13.34%
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	\$41,673
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3.LN18+LN1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$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	\$70,994
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	\$2,757,369
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%	13.37%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	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	\$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 & DIRE	\$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 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
10		% 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 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
22		% 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 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		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED		SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	TERM	TERM	FACILITY			
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$15,686,334	DIRECT	\$0	\$0	\$0	\$0	\$0	\$36,538	\$0	\$0	\$5,021,110	\$0	\$0	\$0	\$0	\$10,628,686
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$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	\$0	\$557,117	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$8,680,161	LN 4/DIRECT	\$0	\$8,145,091	\$0	\$0	\$0	\$0	\$0	\$0	\$535,070	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$11,858,744	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$706,191	\$0	\$278,393	\$0	\$10,874,160	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$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	\$0
38		TOTAL IX CIRCUIT	\$11,858,744		\$0	\$0	\$0	\$0	\$0	\$706,191	\$0	\$278,393	\$0	\$10,874,160	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$376,927	DIRECT	\$0	\$0	\$0	\$0	\$0	\$376,927	\$0	\$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	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$37,159,284		\$0	\$8,145,091	\$0	\$0	\$0	\$1,119,656	\$0	\$278,393	\$5,556,181	\$11,431,277	\$0	\$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	\$0	\$10,628,686
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%	0.00%	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%	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%	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%	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%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	21.29%	0.00%	0.00%	0.00%	2.55%	0.00%	0.78%	14.99%	31.70%	0.00%	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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	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	\$37,770,229	LN 1/DIRECT	\$0	\$37,655,505	\$0	\$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	\$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	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$5,186,217	DIRECT	\$0	\$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	\$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	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$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	\$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	\$49,024,694		\$0	\$37,655,505	\$0	\$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%	0.00%	3.87%
23		TOTAL CABLE & WIRE FACILITIES	\$49,024,694		\$0	\$37,655,505	\$0	\$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%	0.00%	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 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	-\$28,909	A-2.LN 10	\$0	-\$15,451	-\$3,072	\$0	\$0	-\$1,107	-\$174	-\$616	-\$1,349	-\$2,944	-\$357	-\$2	-\$3,836
6		TOTAL	-\$28,909		\$0	-\$15,451	-\$3,072	\$0	\$0	-\$1,107	-\$174	-\$616	-\$1,349	-\$2,944	-\$357	-\$2	-\$3,836
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%	13.27%
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	\$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	\$40,899
13		TOTAL	\$436,360		\$0	\$181,628	\$63,706	\$0	\$0	\$9,605	\$2,389	\$2,138	\$49,456	\$62,230	\$24,292	\$17	\$40,899
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%	9.37%
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	-\$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	-\$41,355
27		TOTAL	-\$311,656		\$0	-\$166,571	-\$33,118	\$0	\$0	-\$11,938	-\$1,874	-\$6,644	-\$14,539	-\$31,742	-\$3,850	-\$26	-\$41,355
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%	13.27%

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

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
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
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17																	
OTHER INCOME ADJUSTMENTS																	
18		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$1,692	A-3, LN 10	\$0	\$578	\$367	\$0	\$0	\$48	\$13	\$2	\$235	\$245	\$128	\$0	\$75
20		TOTAL	\$1,692		\$0	\$578	\$367	\$0	\$0	\$48	\$13	\$2	\$235	\$245	\$128	\$0	\$75
21																	
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$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