

Merged Group F PYCOS

2016	INDEX TO SEPARATIONS FORMS	SCHEDULE	
-	-	-	all_36
	REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1
	NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1
	OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2
	CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3
	CENTRAL OFFICE TRANSMISSION SEPARATIONS	S-42	P_A41
	INFORMATION ORIGINATION/TERMINATION SEPARATIONS	S-5	P_A42
	CABLE AND WIRE FACILITIES SEPARATIONS	S-5	P_A42
	OTHER TELEPHONE PLANT/DEFERRED CHARGES SEPARATIONS	S-6	P_A5
	ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS	S-7	P_A6
	SUMMARY OF OPERATING EXPENSE AND TAX	S-8	P_A7
	PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-9	P_A8
	PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-10	P_A9
	CUSTOMER OPERATIONS EXPENSE SEPARATIONS	S-11	P_A10
	OTHER EXPENSE AND TAX SEPARATIONS	S-12	P_A11
	DEVELOPMENT OF KEY ALLOCATION RATIOS	AL-1	P_A12
	CASH WORKING CAPITAL WORKSHEET	CWC-1	P_A11
	TARRP FACTORS (INVESTMENT)	T-1	P_T1
	TARRP FACTORS (EXPENSES)	T-2	P_T2
	REVENUE MONITORING SUMMARY	R-1	P_R1

Merged Group F PYCOS

S-1.1of1 REVENUE REQUIREMENT SUMMARY

S-1.1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$25,322,362	S-2,LN 35	\$0	\$5,317,299	\$0	\$5,027,265	\$3,461,660	\$2,710,128	\$231,778	\$35,685	\$0	\$0	\$8,538,547
2	RATE OF RETURN	11.12%		0.00%	11.13%	0.00%	11.13%	11.10%	11.10%	11.13%	11.10%	0.00%	11.13%	11.13%
3	RETURN ON INVESTMENT	\$2,731,571	LN1*LN 2	\$0	\$591,549	\$0	\$559,283	\$345,681	\$255,494	\$25,785	\$3,865	\$0	\$0	\$949,913
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	\$2,731,571	LN3-LN4	\$0	\$591,549	\$0	\$559,283	\$345,681	\$255,494	\$25,785	\$3,865	\$0	\$0	\$949,913
6	FEDERAL OPERATING INCOME TAX	\$1,469,948	LN 28	\$0	\$318,346	\$0	\$300,951	\$185,990	\$137,463	\$13,877	\$2,080	\$0	\$0	\$511,240
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	\$1,469,948	LN 6-LN 7	\$0	\$318,346	\$0	\$300,951	\$185,990	\$137,463	\$13,877	\$2,080	\$0	\$0	\$511,240
9	STATE AND LOCAL INCOME TAX	\$151,671	LN 33	\$0	\$29,949	\$0	\$29,754	\$12,574	\$6,885	\$2,685	\$481	\$0	\$0	\$69,343
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	\$151,671	LN 9-LN 10	\$0	\$29,949	\$0	\$29,754	\$12,574	\$6,885	\$2,685	\$481	\$0	\$0	\$69,343
13	OPERATING EXPENSE AND TAX	\$30,822,728	S-8,LN 20	\$0	\$8,034,150	\$0	\$3,884,699	\$4,902,521	\$3,704,073	\$202,006	\$36,186	\$0	\$0	\$10,059,093
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	\$35,175,919	5+8+11 thru 15	\$0	\$8,973,995	\$0	\$4,774,687	\$5,446,766	\$4,103,915	\$244,353	\$42,613	\$0	\$0	\$11,589,590
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$45,763	LN 16*LN 17	\$0	\$1,653	\$0	\$142	\$13,852	\$8,265	\$393	\$67	\$0	\$0	\$21,391
19	TOTAL REVENUE REQUIREMENT	\$35,221,682		\$0	\$8,975,648	\$0	\$4,774,829	\$5,460,618	\$4,112,180	\$244,746	\$42,680	\$0	\$0	\$11,610,981

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	\$2,731,571	LN 3	\$0	\$591,549	\$0	\$559,283	\$345,681	\$255,494	\$25,785	\$3,865	\$0	\$0	\$949,913
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	\$1,668	S-12,LN 25+26	\$0	\$335	\$0	\$373	\$271	\$205	\$15	\$2	\$0	\$0	\$467
23	TOTAL INCOME ADJUSTMENTS	\$1,668	LN 21+22	\$0	\$335	\$0	\$373	\$271	\$205	\$15	\$2	\$0	\$0	\$467
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$2,729,904		\$0	\$591,214	\$0	\$558,910	\$345,410	\$255,289	\$25,771	\$3,864	\$0	\$0	\$949,446
26	FEDERAL INCOME TAX	@ 35.00%	LN 25*FIT	\$0	\$318,346	\$0	\$300,951	\$185,990	\$137,463	\$13,877	\$2,080	\$0	\$0	\$511,240
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	\$1,469,948	LN26-LN27	\$0	\$318,346	\$0	\$300,951	\$185,990	\$137,463	\$13,877	\$2,080	\$0	\$0	\$511,240
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A	LN25+LN28-S-12,LI	\$0	\$909,561	\$0	\$859,861	\$531,401	\$392,752	\$39,647	\$5,944	\$0	\$0	\$1,460,686
31	STATE INCOME TAX	@ 7.90%	LN 30*SIT	\$0	\$29,949	\$0	\$29,754	\$12,574	\$6,885	\$2,685	\$481	\$0	\$0	\$69,343
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	\$151,671		\$0	\$29,949	\$0	\$29,754	\$12,574	\$6,885	\$2,685	\$481	\$0	\$0	\$69,343

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		\$11,625,617	S-3,LN 10	\$0	\$2,910,774	\$0	\$1,489,684	\$2,077,626	\$1,457,717	\$67,264	\$8,669	\$0	\$0	\$3,613,883	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$22,744,867	S-4,LN 52	\$0	\$12,277,395	\$0	\$0	\$3,877,149	\$2,931,148	\$0	\$0	\$0	\$0	\$3,659,174	\$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		\$40,814,186	S-4,LN 78	\$0	\$5,840,058	\$0	\$15,198,497	\$4,912,689	\$3,329,837	\$662,460	\$74,666	\$0	\$0	\$10,795,979	\$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		\$110,808,023	S-5,LN 42	\$0	\$25,483,264	\$0	\$7,119,638	\$20,460,448	\$14,965,606	\$387,134	\$43,883	\$0	\$0	\$42,348,050	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$2,015,594	S-3,LN 36	\$0	\$487,992	\$0	\$334,377	\$265,228	\$192,342	\$12,275	\$979	\$0	\$0	\$722,400	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$188,008,287		\$0	\$46,999,483	\$0	\$24,142,196	\$31,593,141	\$22,876,651	\$1,129,133	\$128,198	\$0	\$0	\$61,139,486	\$0
10	% DISTRIBUTION			100.00%		0.00%	25.00%	0.00%	12.84%	16.80%	12.17%	0.60%	0.07%	0.00%	0.00%	32.52%	0.00%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$1,859,770	S-6,LN 15	\$0	\$456,875	\$0	\$258,598	\$241,676	\$165,506	\$18,719	\$4,087	\$0	\$0	\$714,309	\$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		\$494,920	S-6,LN 27	\$0	\$114,384	\$0	\$110,685	\$41,952	\$15,910	\$2,930	\$0	\$0	\$0	\$209,060	\$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			\$190,362,977		\$0	\$47,570,742	\$0	\$24,511,478	\$31,876,769	\$23,058,066	\$1,150,781	\$132,285	\$0	\$0	\$62,062,856	\$0
18	% DISTRIBUTION			100.00%		0.00%	24.99%	0.00%	12.88%	16.75%	12.11%	0.60%	0.07%	0.00%	0.00%	32.60%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$162,376,932	S-7,LN 18	\$0	\$41,605,501	\$0	\$19,025,348	\$28,107,460	\$19,939,966	\$900,636	\$93,758	\$0	\$0	\$52,704,262	\$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		\$0	S-7,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$125,224	S-7,LN 25	\$0	\$28,941	\$0	\$28,005	\$10,615	\$4,025	\$741	\$0	\$0	\$0	\$52,896	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$4,277,025	S-7,LN 32	\$0	\$1,061,467	\$0	\$581,235	\$581,170	\$596,377	\$27,511	\$4,980	\$0	\$0	\$1,424,286	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$7,912	S-7,LN 38	\$0	\$1,922	\$0	\$937	\$1,053	\$1,236	\$49	\$16	\$0	\$0	\$2,701	\$0
26	NET TELEPHONE PLANT			\$23,575,884		\$0	\$4,872,911	\$0	\$4,875,953	\$3,176,471	\$2,516,462	\$221,844	\$33,532	\$0	\$0	\$7,878,711	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.67%	0.00%	20.68%	13.47%	10.67%	0.94%	0.14%	0.00%	0.00%	33.42%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$801,444	S-6,LN 31	\$0	\$183,702	\$0	\$47,108	\$133,573	\$81,021	\$4,311	\$995	\$0	\$0	\$350,734	\$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		\$945,033		\$0	\$260,686	\$0	\$104,204	\$151,616	\$112,645	\$5,623	\$1,158	\$0	\$0	\$309,101	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$25,322,362		\$0	\$5,317,299	\$0	\$5,027,265	\$3,461,660	\$2,710,128	\$231,778	\$35,685	\$0	\$0	\$8,538,547	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.00%	0.00%	19.85%	13.67%	10.70%	0.92%	0.14%	0.00%	0.00%	33.72%	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			\$12,705,925		\$0	\$3,241,102	\$0	\$1,377,157	\$2,080,645	\$1,531,129	\$79,190	\$17,310	\$0	\$0	\$4,379,392	\$0
3	% DISTRIBUTION			100.00%		0.00%	25.51%	0.00%	10.84%	16.38%	12.05%	0.62%	0.14%	0.00%	0.00%	34.47%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$174,367,076		\$0	\$43,600,717	\$0	\$22,318,135	\$29,250,287	\$21,226,591	\$1,049,594	\$118,549	\$0	\$0	\$56,803,203	\$0
6	% DISTRIBUTION			100.00%		0.00%	25.01%	0.00%	12.80%	16.78%	12.17%	0.60%	0.07%	0.00%	0.00%	32.58%	0.00%
LAND AND SUPPORT ASSETS																	
			2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$11,212,178	LN 6+DIRECT	\$0	\$2,806,023	\$0	\$1,440,418	\$1,998,032	\$1,411,683	\$64,315	\$8,233	\$0	\$0	\$3,483,475	\$0
9	GENERAL PURPOSE COMPUTERS			\$413,439	LN 6+DIRECT	\$0	\$104,752	\$0	\$49,265	\$79,594	\$46,035	\$2,949	\$436	\$0	\$0	\$130,408	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$11,625,617		\$0	\$2,910,774	\$0	\$1,489,684	\$2,077,626	\$1,457,717	\$67,264	\$8,669	\$0	\$0	\$3,613,883	\$0
11	% DISTRIBUTION			100.00%		0.00%	25.04%	0.00%	12.81%	17.87%	12.54%	0.58%	0.07%	0.00%	0.00%	31.09%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$185,992,693		\$0	\$46,511,491	\$0	\$23,807,819	\$31,327,912	\$22,684,309	\$1,116,858	\$127,219	\$0	\$0	\$60,417,086	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.01%	0.00%	12.80%	16.84%	12.20%	0.60%	0.07%	0.00%	0.00%	32.48%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
			2681														
15	GENERAL SUPPORT			\$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																	
			2682														
21	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	% 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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
29	GEN SUPPORT ASSETS, COE, INFORMATION																
30	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$185,992,693		\$0	\$46,511,491	\$0	\$23,807,819	\$31,327,912	\$22,684,309	\$1,116,858	\$127,219	\$0	\$0	\$60,417,086	\$0
31	% DISTRIBUTION			100.00%		0.00%	25.01%	0.00%	12.80%	16.84%	12.20%	0.60%	0.07%	0.00%	0.00%	32.48%	0.00%
INTANGIBLE ASSETS																	
			2690														
32	ALLOCATED			\$2,015,594	LN 33	\$0	\$487,992	\$0	\$334,377	\$265,228	\$192,342	\$12,275	\$979	\$0	\$0	\$722,400	\$0
33	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	TOTAL INTANGIBLES			\$2,015,594		\$0	\$487,992	\$0	\$334,377	\$265,228	\$192,342	\$12,275	\$979	\$0	\$0	\$722,400	\$0
35	% DISTRIBUTION			100.00%		0.00%	24.21%	0.00%	16.59%	13.16%	9.54%	0.61%	0.05%	0.00%	0.00%	35.84%	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	\$22,744,867	LN 13	\$0	\$12,277,395	\$0	\$0	\$3,877,149	\$2,931,148	\$0	\$0	\$0	\$0	\$3,659,174	\$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			\$22,744,867		\$0	\$12,277,395	\$0	\$0	\$3,877,149	\$2,931,148	\$0	\$0	\$0	\$0	\$3,659,174	\$0
51	% DISTRIBUTION			100.00%		0.00%	53.98%	0.00%	0.00%	17.05%	12.89%	0.00%	0.00%	0.00%	0.00%	16.09%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$22,744,867		\$0	\$12,277,395	\$0	\$0	\$3,877,149	\$2,931,148	\$0	\$0	\$0	\$0	\$3,659,174	\$0
53	% DISTRIBUTION			100.00%		0.00%	53.98%	0.00%	0.00%	17.05%	12.89%	0.00%	0.00%	0.00%	0.00%	16.09%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$5,302,637	AL-1.LN12	\$0	\$54,300	\$0	\$3,939,447	\$32,965	\$38,575	\$96,461	\$15,196	\$0	\$0	\$1,125,694	\$0
56	EXCH TRUNK - EAS		4.121	\$402,159	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402,159	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$5,658,061	DIRECT	\$0	\$0	\$0	\$5,658,061	\$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	\$20,782,134	AL-1.LN 2	\$0	\$5,167,903	\$0	\$29,995	\$4,151,914	\$2,918,656	\$41,485	\$4,605	\$0	\$0	\$8,467,575	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$956,090	DIRECT	\$0	\$0	\$0	\$228,932	\$0	\$0	\$368,413	\$25,829	\$0	\$0	\$332,917	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$33,101,081		\$0	\$5,222,203	\$0	\$9,856,435	\$4,184,879	\$2,957,231	\$506,359	\$45,629	\$0	\$0	\$10,328,345	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.78%	0.00%	29.78%	12.64%	8.93%	1.53%	0.14%	0.00%	0.00%	31.20%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$474,265	DIRECT	\$0	\$0	\$0	\$474,265	\$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	\$5,021,294	AL-1.LN14	\$0	\$0	\$0	\$4,852,492	\$0	\$0	\$141,080	\$27,722	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,043,831	AL-1.LN6	\$0	\$298,937	\$0	\$15,305	\$460,638	\$209,107	\$15,021	\$1,315	\$0	\$0	\$43,509	\$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			\$6,065,125		\$0	\$298,937	\$0	\$4,867,797	\$460,638	\$209,107	\$156,101	\$29,037	\$0	\$0	\$43,509	\$0
71	% DISTRIBUTION			100.00%		0.00%	4.93%	0.00%	80.26%	7.59%	3.45%	2.57%	0.48%	0.00%	0.00%	0.72%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,173,715	LN 15+DIRECT	\$0	\$318,918	\$0	\$0	\$267,172	\$163,500	\$0	\$0	\$0	\$0	\$424,125	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,173,715		\$0	\$318,918	\$0	\$0	\$267,172	\$163,500	\$0	\$0	\$0	\$0	\$424,125	\$0
76	% DISTRIBUTION			100.00%		0.00%	27.17%	0.00%	0.00%	22.76%	13.93%	0.00%	0.00%	0.00%	0.00%	36.14%	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			\$40,814,186		\$0	\$5,840,058	\$0	\$15,198,497	\$4,912,689	\$3,329,837	\$662,460	\$74,666	\$0	\$0	\$10,795,979	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.31%	0.00%	37.24%	12.04%	8.16%	1.62%	0.18%	0.00%	0.00%	26.45%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$63,559,053		\$0	\$18,117,452	\$0	\$15,198,497	\$8,789,839	\$6,260,985	\$662,460	\$74,666	\$0	\$0	\$14,455,153	\$0
81	% DISTRIBUTION			100.00%		0.00%	28.50%	0.00%	23.91%	13.83%	9.85%	1.04%	0.12%	0.00%	0.00%	22.74%	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%	17.91%	13.58%	0.00%	0.00%	0.00%	0.00%	43.51%	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%	24.86%	0.00%	0.17%	17.78%	13.51%	0.20%	0.01%	0.00%	0.00%	43.46%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1.LN 12	0.00%	0.84%	0.00%	76.04%	0.42%	0.48%	5.85%	0.23%	0.00%	0.00%	16.12%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1.LN 14	0.00%	0.00%	0.00%	92.82%	0.00%	0.00%	6.78%	0.40%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1.LN 8	0.00%	35.88%	0.00%	7.96%	24.72%	18.46%	2.38%	0.75%	0.00%	0.00%	9.85%	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%	30.08%	0.00%	0.00%	19.02%	17.54%	0.00%	0.00%	0.00%	0.00%	33.36%	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			\$100,550,280	LN 3	\$0	\$25,017,715	\$0	\$129,281	\$19,792,120	\$14,654,226	\$177,927	\$18,190	\$0	\$0	\$40,760,821	\$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	\$100,550,280		\$0	\$25,017,715	\$0	\$129,281	\$19,792,120	\$14,654,226	\$177,927	\$18,190	\$0	\$0	\$40,760,821	\$0
22	EXCHANGE WIDEBAND - JOINT			\$3,294,798	LN 4	\$0	\$28,387	\$0	\$2,385,418	\$14,351	\$15,188	\$77,885	\$8,701	\$0	\$0	\$764,867	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$993,524	DIRECT	\$0	\$0	\$0	\$993,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$4,288,322		\$0	\$28,387	\$0	\$3,378,942	\$14,351	\$15,188	\$77,885	\$8,701	\$0	\$0	\$764,867	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$645,302	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645,302	\$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	\$645,302		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645,302	\$0
28	INTEREXCHANGE WIDEBAND			\$3,712,170	LN 5	\$0	\$0	\$0	\$3,591,659	\$0	\$0	\$108,057	\$12,454	\$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	\$3,712,170		\$0	\$0	\$0	\$3,591,659	\$0	\$0	\$108,057	\$12,454	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$943,267	LN 6	\$0	\$275,021	\$0	\$19,756	\$375,641	\$221,841	\$23,264	\$4,538	\$0	\$0	\$23,205	\$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	\$943,267		\$0	\$275,021	\$0	\$19,756	\$375,641	\$221,841	\$23,264	\$4,538	\$0	\$0	\$23,205	\$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			\$668,682	LN 8	\$0	\$162,141	\$0	\$0	\$278,335	\$74,351	\$0	\$0	\$0	\$0	\$153,855	\$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	\$668,682		\$0	\$162,141	\$0	\$0	\$278,335	\$74,351	\$0	\$0	\$0	\$0	\$153,855	\$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			\$110,808,023		\$0	\$25,483,264	\$0	\$7,119,638	\$20,460,448	\$14,965,606	\$387,134	\$43,883	\$0	\$0	\$42,348,050	\$0
43	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	6.43%	18.46%	13.51%	0.35%	0.04%	0.00%	0.00%	38.22%	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%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	28.97%	0.00%	22.18%	13.32%	8.99%	0.87%	0.10%	0.00%	0.00%	25.57%	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%	22.87%	0.00%	6.90%	16.70%	12.56%	0.47%	0.03%	0.00%	0.00%	40.46%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	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		0.00%	S-3, LN 28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	TANGIBLE ASSETS	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6, LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6, LN 27	0.00%	23.11%	0.00%	22.36%	8.48%	3.21%	0.59%	0.00%	0.00%	0.00%	42.24%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$9,471,386	LN 1+DIRECT	\$0	\$2,369,369	\$0	\$1,238,100	\$1,620,895	\$1,218,469	\$53,296	\$6,421	\$0	\$0	\$2,964,835	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$21,420,310	S-4, LN53+DIR	\$0	\$11,621,554	\$0	\$0	\$3,626,177	\$2,714,035	\$0	\$0	\$0	\$0	\$3,458,545	\$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			\$30,668,425	S-4, LN79+DIR	\$0	\$4,426,342	\$0	\$11,272,293	\$3,843,289	\$2,478,936	\$497,304	\$49,455	\$0	\$0	\$8,100,805	\$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			\$100,816,811	LN 4+DIRECT	\$0	\$23,188,236	\$0	\$6,514,954	\$19,017,099	\$13,528,526	\$350,036	\$37,882	\$0	\$0	\$38,180,077	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$162,376,932		\$0	\$41,605,501	\$0	\$19,025,348	\$28,107,460	\$19,939,966	\$900,636	\$93,758	\$0	\$0	\$52,704,262	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$125,224	LN 10+DIRECT	\$0	\$28,941	\$0	\$28,005	\$10,615	\$4,025	\$741	\$0	\$0	\$0	\$52,896	\$0
26	TOTAL ACCUM AMORTIZATION			\$125,224		\$0	\$28,941	\$0	\$28,005	\$10,615	\$4,025	\$741	\$0	\$0	\$0	\$52,896	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$177,126	LN 1+DIRECT	\$0	\$44,462	\$0	\$24,219	\$26,779	\$27,229	\$946	\$133	\$0	\$0	\$53,358	\$0
28	CENTRAL OFFICE EQUIP			\$1,371,570	LN 2+DIRECT	\$0	\$384,311	\$0	\$374,836	\$138,687	\$146,722	\$18,127	\$3,380	\$0	\$0	\$305,506	\$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			\$2,491,503	LN 4+DIRECT	\$0	\$574,348	\$0	\$150,264	\$383,341	\$384,929	\$7,135	\$1,261	\$0	\$0	\$990,224	\$0
31	UNDISTRIBUTED			\$236,826	LN 5+DIRECT	\$0	\$58,345	\$0	\$31,916	\$32,362	\$37,496	\$1,303	\$206	\$0	\$0	\$75,198	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$4,277,025		\$0	\$1,061,467	\$0	\$581,235	\$581,170	\$596,377	\$27,511	\$4,980	\$0	\$0	\$1,424,286	\$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		\$7,912	S-3, LN 3	\$0	\$1,922	\$0	\$937	\$1,053	\$1,236	\$49	\$16	\$0	\$0	\$2,701	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$7,912		\$0	\$1,922	\$0	\$937	\$1,053	\$1,236	\$49	\$16	\$0	\$0	\$2,701	\$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%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	28.97%	0.00%	22.18%	13.32%	8.99%	0.87%	0.10%	0.00%	0.00%	25.57%	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%	22.87%	0.00%	6.90%	16.70%	12.56%	0.47%	0.03%	0.00%	0.00%	40.46%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$33,008	LN 1+DIRECT	\$0	\$8,190	\$0	\$3,911	\$7,451	\$3,169	\$225	\$35	\$0	\$0	\$10,026	\$0
8	GENERAL SUPPORT		6120	\$2,159,765	LN 1+DIRECT	\$0	\$535,276	\$0	\$286,840	\$341,622	\$287,153	\$13,741	\$1,797	\$0	\$0	\$693,335	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,192,772		\$0	\$543,466	\$0	\$290,752	\$349,072	\$290,322	\$13,967	\$1,832	\$0	\$0	\$703,361	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	13.26%	15.92%	13.24%	0.64%	0.08%	0.00%	0.00%	32.08%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,141,677	LN 2+DIRECT	\$0	\$321,163	\$0	\$254,620	\$199,445	\$117,125	\$9,231	\$1,031	\$0	\$0	\$239,061	\$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	\$1,701,655	LN 2+DIRECT	\$0	\$479,905	\$0	\$390,086	\$245,832	\$156,349	\$17,186	\$2,166	\$0	\$0	\$410,130	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$2,843,331		\$0	\$801,068	\$0	\$644,707	\$445,277	\$273,474	\$26,417	\$3,197	\$0	\$0	\$649,192	\$0
16	% DISTRIBUTION			100.00%		0.00%	28.17%	0.00%	22.67%	15.66%	9.62%	0.93%	0.11%	0.00%	0.00%	22.83%	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	\$2,398,750	LN 6	\$0	\$552,557	\$0	\$146,848	\$427,868	\$347,322	\$8,836	\$1,311	\$0	\$0	\$914,008	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$2,398,750		\$0	\$552,557	\$0	\$146,848	\$427,868	\$347,322	\$8,836	\$1,311	\$0	\$0	\$914,008	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.04%	0.00%	6.12%	17.84%	14.48%	0.37%	0.05%	0.00%	0.00%	38.10%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$7,434,853		\$0	\$1,897,091	\$0	\$1,082,307	\$1,222,217	\$911,118	\$49,219	\$6,340	\$0	\$0	\$2,266,560	\$0
28	% DISTRIBUTION			100.00%		0.00%	25.52%	0.00%	14.56%	16.44%	12.25%	0.66%	0.09%	0.00%	0.00%	30.49%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$5,242,081		\$0	\$1,353,625	\$0	\$791,555	\$873,145	\$620,797	\$35,253	\$4,508	\$0	\$0	\$1,563,199	\$0
30	% DISTRIBUTION			100.00%		0.00%	25.82%	0.00%	15.10%	16.66%	11.84%	0.67%	0.09%	0.00%	0.00%	29.82%	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%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-7,LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	23.11%	0.00%	22.36%	8.48%	3.21%	0.59%	0.00%	0.00%	0.00%	42.24%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	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%	23.89%	0.00%	8.36%	31.18%	11.76%	0.32%	0.07%	0.00%	0.00%	24.41%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$4,110,169	LN 7+DIRECT	\$0	\$1,018,372	\$0	\$542,604	\$665,401	\$545,208	\$24,369	\$3,092	\$0	\$0	\$1,311,123	\$0
14	ACCESS / USF EXPENSE	6540		\$718,213	DIRECT	\$0	\$647,919	\$0	\$0	\$70,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT	6560		\$468,402	S-3,LN 11	\$0	\$118,044	\$0	\$59,144	\$80,358	\$55,387	\$2,907	\$450	\$0	\$0	\$152,112	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$350,483	S-4,LN 53	\$0	\$191,539	\$0	\$0	\$53,416	\$51,247	\$0	\$0	\$0	\$0	\$54,281	\$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			\$2,632,237	S-4,LN 79	\$0	\$368,847	\$0	\$1,010,865	\$280,659	\$213,497	\$43,545	\$5,192	\$0	\$0	\$709,631	\$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			\$3,875,271	S-5,LN 43	\$0	\$892,426	\$0	\$247,110	\$755,593	\$569,137	\$14,271	\$1,402	\$0	\$0	\$1,395,330	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$7,326,393		\$0	\$1,570,857	\$0	\$1,317,119	\$1,170,027	\$889,268	\$60,724	\$7,045	\$0	\$0	\$2,311,354	\$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			\$7,326,393		\$0	\$1,570,857	\$0	\$1,317,119	\$1,170,027	\$889,268	\$60,724	\$7,045	\$0	\$0	\$2,311,354	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.44%	0.00%	17.98%	15.97%	12.14%	0.83%	0.10%	0.00%	0.00%	31.55%	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		\$595,926	LN 5+DIRECT	\$0	\$148,013	\$0	\$79,504	\$94,166	\$78,192	\$3,652	\$432	\$0	\$0	\$191,968	\$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			\$595,926		\$0	\$148,013	\$0	\$79,504	\$94,166	\$78,192	\$3,652	\$432	\$0	\$0	\$191,968	\$0
32	% DISTRIBUTION			100.00%		0.00%	24.84%	0.00%	13.34%	15.80%	13.12%	0.61%	0.07%	0.00%	0.00%	32.21%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$-893	S-3,LN 11+DIR	\$0	\$-244	\$0	\$-150	\$-87	\$-105	\$-10	\$0	\$0	\$0	\$-297	\$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		\$25,534	S-5,LN 43+DIR	\$0	\$5,933	\$0	\$1,322	\$6,862	\$1,994	\$138	\$26	\$0	\$0	\$9,259	\$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			\$24,641		\$0	\$5,689	\$0	\$1,171	\$6,775	\$1,889	\$128	\$26	\$0	\$0	\$8,963	\$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%	20.70%	0.00%	0.00%	14.23%	10.66%	0.00%	0.00%	0.00%	0.00%	54.41%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	28.87%	0.00%	0.00%	13.87%	9.81%	0.00%	0.00%	0.00%	0.00%	47.44%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	30.39%	0.00%	2.88%	36.38%	25.45%	4.31%	0.58%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.47%	0.10%	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%	45.23%	0.00%	4.77%	26.14%	20.10%	3.32%	0.44%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$2,015,439	INPUT	\$0	\$462,999	\$0	\$31,831	\$301,748	\$235,373	\$10,800	\$8,474	\$0	\$0	\$964,214	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$18,131	LN 1+DIRECT	\$0	\$216	\$0	\$0	\$3,807	\$2,304	\$0	\$0	\$0	\$0	\$11,805	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$12,096	DIRECT	\$0	\$94	\$0	\$0	\$9,730	\$331	\$0	\$0	\$0	\$0	\$1,942	\$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			\$2,195	LN 3	\$0	\$375	\$0	\$0	\$350	\$269	\$0	\$0	\$0	\$0	\$1,200	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$2,195		\$0	\$375	\$0	\$0	\$350	\$269	\$0	\$0	\$0	\$0	\$1,200	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$30,926	DIRECT	\$0	\$30,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$208,435	LN 7	\$0	\$12,323	\$0	\$613	\$38,517	\$214	\$525	\$0	\$0	\$0	\$156,243	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$83,698	LN 4	\$0	\$21,889	\$0	\$0	\$12,668	\$8,277	\$0	\$0	\$0	\$0	\$40,864	\$0
27	- END USER BILLING INQUIRY		1.3	\$113,594	LN 8	\$0	\$7,236	\$0	\$205	\$3,858	\$0	\$150	\$0	\$0	\$0	\$102,144	\$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			\$436,653		\$0	\$72,374	\$0	\$818	\$55,043	\$8,491	\$676	\$0	\$0	\$0	\$299,251	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$39,397	AL-1, LN16	\$0	\$5,768	\$0	\$0	\$13,211	\$12,227	\$0	\$0	\$0	\$0	\$8,191	\$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	\$334,273	AL-1, LN18, LN19	\$0	\$99,695	\$0	\$0	\$70,343	\$46,946	\$0	\$0	\$0	\$0	\$117,289	\$0
38	- END USER COMMON LINE		2.3	\$17,594	DIRECT	\$0	\$17,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$170,518	LN 11	\$0	\$77,046	\$0	\$8,212	\$44,175	\$33,788	\$6,313	\$983	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$561,781		\$0	\$200,103	\$0	\$8,212	\$127,729	\$92,961	\$6,313	\$983	\$0	\$0	\$125,480	\$0
41	TOTAL CAT 1 AND CAT 2			\$998,434	LN 32+LN 40	\$0	\$272,477	\$0	\$9,031	\$182,772	\$101,453	\$6,988	\$983	\$0	\$0	\$424,731	\$0
42	% DISTRIBUTION			100.00%		0.00%	27.29%	0.00%	0.90%	18.31%	10.16%	0.70%	0.10%	0.00%	0.00%	42.54%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$307,379	LN 42+DIRECT	\$0	\$132,945	\$0	\$2,136	\$43,693	\$25,394	\$1,779	\$253	\$0	\$0	\$101,179	\$0
44	TOTAL SERVICES EXPENSE			\$1,338,236		\$0	\$406,106	\$0	\$11,167	\$240,351	\$129,751	\$8,768	\$1,236	\$0	\$0	\$540,856	\$0
45	% DISTRIBUTION			100.00%		0.00%	30.35%	0.00%	0.83%	17.96%	9.70%	0.66%	0.09%	0.00%	0.00%	40.42%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$3,353,675	LN 12+LN 44	\$0	\$869,105	\$0	\$42,998	\$542,099	\$365,124	\$19,568	\$9,710	\$0	\$0	\$1,505,070	\$0
47	% DISTRIBUTION			100.00%		0.00%	25.92%	0.00%	1.28%	16.16%	10.89%	0.58%	0.29%	0.00%	0.00%	44.88%	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%	26.71%	0.00%	10.20%	15.35%	10.62%	0.63%	0.10%	0.00%	0.00%	36.39%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	25.26%	0.00%	12.23%	15.48%	11.25%	0.61%	0.06%	0.00%	0.00%	35.11%	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%	67.58%	0.00%	0.00%	0.00%	32.42%	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%	22.63%	0.00%	16.96%	14.48%	10.79%	0.82%	0.07%	0.00%	0.00%	34.26%	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			\$44,959	DIRECT	\$0	\$44,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$6,362,980	LN 1	\$0	\$1,610,749	\$0	\$708,905	\$989,533	\$809,980	\$39,282	\$8,907	\$0	\$0	\$2,195,625	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$6,407,939		\$0	\$1,655,708	\$0	\$708,905	\$989,533	\$809,980	\$39,282	\$8,907	\$0	\$0	\$2,195,625	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.84%	0.00%	11.06%	15.44%	12.64%	0.61%	0.14%	0.00%	0.00%	34.26%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$33,456,950	RECORDS	\$0	\$8,597,833	\$0	\$4,432,389	\$5,233,080	\$3,949,785	\$227,166	\$39,927	\$0	\$0	\$10,976,770	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$30,822,728	VARIOUS	\$0	\$8,034,150	\$0	\$3,884,699	\$4,902,521	\$3,704,073	\$202,006	\$36,186	\$0	\$0	\$10,059,093	\$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.			\$1,668	LN 6+DIRECT	\$0	\$335	\$0	\$373	\$271	\$205	\$15	\$2	\$0	\$0	\$467	\$0
27	NET TAXABLE INCOME			\$2,632,554		\$0	\$563,348	\$0	\$547,317	\$330,288	\$245,507	\$25,145	\$3,740	\$0	\$0	\$917,210	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.40%	0.00%	20.79%	12.55%	9.33%	0.96%	0.14%	0.00%	0.00%	34.84%	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		\$36,839	LN 28	\$0	\$24,176	\$0	\$55,587	\$47,208	\$691	-\$4,057	-\$1,751	\$0	\$0	-\$85,016	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		-\$50,534	LN 28	\$0	-\$9,702	\$0	-\$9,862	-\$3,196	-\$13,212	-\$285	-\$85	\$0	\$0	-\$14,191	\$0
33	OPERATING TAXES - OTHER	7240		\$900,201	LN 2+DIRECT	\$0	\$232,775	\$0	\$112,434	\$155,559	\$107,071	\$5,320	\$686	\$0	\$0	\$286,355	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		-\$91,482	LN 28	\$0	-\$45,365	\$0	-\$36,700	-\$62,225	-\$38,015	\$2,906	\$2,195	\$0	\$0	\$85,721	\$0
35	TOTAL OPERATING TAXES			\$795,024		\$0	\$201,885	\$0	\$121,458	\$137,346	\$56,536	\$3,885	\$1,045	\$0	\$0	\$272,869	\$0

DEVELOPMENT OF ALLOCATION RATIOS

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	32,655	SPF	-	8,126	-	38	5,979	5,190	54	5	-	-	13,263	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.12%	18.31%	15.89%	0.16%	0.02%	0.00%	0.00%	40.61%	0.00%
3	ALLOCATED LOOPS - CWF	32,655	SPF	-	8,126	-	38	5,979	5,190	54	5	-	-	13,263	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.12%	18.31%	15.89%	0.16%	0.02%	0.00%	0.00%	40.61%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,402	TOLL MOU	-	1,374	-	25	1,013	790	46	4	-	-	151	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	40.38%	0.00%	0.74%	29.77%	23.22%	1.35%	0.11%	0.00%	0.00%	4.43%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	30,377	CMM	-	11,247	-	650	10,095	6,053	666	484	-	-	1,182	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	37.02%	0.00%	2.14%	33.23%	19.92%	2.19%	1.59%	0.00%	0.00%	3.89%	0.00%
9	ALLOCATED WIDEBAND LOOPS	1,009	WB CKTS	-	14	-	619	8	8	65	9	-	-	285	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	1.37%	0.00%	61.38%	0.81%	0.83%	6.45%	0.89%	0.00%	0.00%	28.28%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	1,608	WB CKTS	-	14	-	1,131	8	8	39	5	-	-	403	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.86%	0.00%	70.34%	0.51%	0.52%	2.39%	0.31%	0.00%	0.00%	25.07%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,175	WB CKTS Less Lo	-	-	-	1,131	-	-	39	5	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.30%	0.00%	0.00%	3.28%	0.43%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,648,379	DIRECT	-	146,658	-	-	560,865	407,200	-	-	-	-	533,656	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	8.90%	0.00%	0.00%	34.03%	24.70%	0.00%	0.00%	0.00%	0.00%	32.37%	0.00%
17	ALLOCATED USERS	89,767		-	6,425	-	-	21,378	14,047	-	-	-	-	47,917	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	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	\$7,434,853	S-9, LN 27	\$0	\$1,897,091	\$0	\$1,082,307	\$1,222,217	\$911,118	\$49,219	\$6,340	\$0	\$0	\$2,266,560
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$4,828,382	VARIOUS	\$0	\$1,666,291	\$0	\$542,604	\$735,695	\$545,208	\$24,369	\$3,092	\$0	\$0	\$1,311,123
3	CUSTOMER OPERATIONS EXP - MARKETING	\$2,015,439	S-11, LN 12	\$0	\$462,999	\$0	\$31,831	\$301,748	\$235,373	\$10,800	\$8,474	\$0	\$0	\$964,214
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,338,236	S-11, LN 44	\$0	\$406,106	\$0	\$11,167	\$240,351	\$129,751	\$8,768	\$1,236	\$0	\$0	\$540,856
5	CORPORATE OPERATIONS EXPENSE	\$6,407,939	S-12, LN 13	\$0	\$1,655,708	\$0	\$708,905	\$989,533	\$809,980	\$39,282	\$8,907	\$0	\$0	\$2,195,625
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$36,839	S-12, LN 29 + 31	\$0	\$24,176	\$0	\$55,587	\$47,208	\$691	-\$4,057	-\$1,751	\$0	\$0	-\$85,016
10	STATE INCOME TAX (ACTUAL)	-\$50,534	S-12, LN 32	\$0	-\$9,702	\$0	-\$9,862	-\$3,196	-\$13,212	-\$285	-\$85	\$0	\$0	-\$14,191
11	OTHER OPERATING TAX	\$900,201	S-12, LN 33	\$0	\$232,775	\$0	\$112,434	\$155,559	\$107,071	\$5,320	\$686	\$0	\$0	\$286,355
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$84,396	RECORDS	\$0	\$7,894	\$0	\$662	\$189	\$15,047	\$3,402	\$1,283	\$0	\$0	\$55,918
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18- LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$22,995,750		\$0	\$6,343,339	\$0	\$2,535,634	\$3,689,304	\$2,741,028	\$136,819	\$28,182	\$0	\$0	\$7,521,445
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$945,033		\$0	\$260,686	\$0	\$104,204	\$151,616	\$112,645	\$5,623	\$1,158	\$0	\$0	\$309,101
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	\$945,033		\$0	\$260,686	\$0	\$104,204	\$151,616	\$112,645	\$5,623	\$1,158	\$0	\$0	\$309,101

Merged Group F PYCOS

2016 INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

DESCRIPTION	SCHEDULE
-	P_All_69
TRUE-UP FOR NECA EC-1050	EC-1050 Neca_Input
REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT	SUM1 P_Sum1
REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-1 P_A1
SUMMARY OF TELEPHONE PLANT AND RESERVES	A-2 P_A2
GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-3 P_A3
OPERATOR SYSTEMS AND SWITCHING EQUIPMENT	A-41 P_A41
CENTRAL OFFICE TRANSMISSION EQUIPMENT	A-42 P_A42
INFORMATION ORIG/TERM AND CABLE AND WIRE FACILITIES	A-5 P_A5
OTHER TELECOMMUNICATIONS PLANT ALLOCATION	A-6 P_A6
ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-7 P_A7
SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS	A-8 P_A8
PLANT SPECIFIC EXPENSE ALLOCATION	A-9 P_A9
PLANT NONSPECIFIC EXPENSE ALLOCATION	A-10 P_A10
CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-11 P_A11
CORPORATE OPERATIONS EXPENSE ALLOCATION	A-12 P_A12
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	AL-1 P_A11
TARRP FACTORS (INVESTMENT)	T-1 P_T1
TARRP FACTORS (EXPENSE)	T-2 P_T2

Merged Group F 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	\$10,344,565	\$4,088,443	\$1,172,635	\$3,417,079	\$1,070	\$1,665,339
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$708	\$326	\$133	\$190	\$0	\$60
5	STATE INCOME TAX	\$59,704	\$23,568	\$5,890	\$19,948	\$10	\$10,287
6	OPERATING EXPENSES & OTHER TAXES	\$11,918,847	\$5,411,899	\$2,128,671	\$2,779,844	\$292,347	\$1,306,088
7	GROSS RECEIPTS & PSC TAX	\$1,795	\$1,323	\$313	\$116	\$31	\$11
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	\$4,400,458	\$0	\$2,015,496	\$0	\$892,049	\$0	\$4,756	\$0	\$436,909		
2		CENTRAL OFFICE SWITCHING	\$12,277,395	\$0	\$0	\$0	\$12,277,395	\$0	\$0	\$0	\$0		
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4		CENTRAL OFFICE TRANSMISSION	\$21,038,555	\$0	\$5,167,903	\$0	\$672,155	\$0	\$9,540,436	\$0	\$5,658,061		
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6		CABLE AND WIRE FACILITIES	\$32,602,902	\$0	\$25,017,715	\$0	\$465,550	\$0	\$6,126,114	\$0	\$993,524		
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8		INTANGIBLE ASSETS	\$822,369	\$0	\$320,377	\$0	\$167,592	\$0	\$271,653	\$0	\$62,713		
9		TOTAL PLANT IN SERVICE	\$71,141,679	\$0	\$32,521,491	\$0	\$14,474,740	\$0	\$16,989,450	\$0	\$7,151,207		
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$715,473	\$0	\$320,385	\$0	\$136,445	\$0	\$169,270	\$0	\$89,302		
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
13		TELEPHONE PLANT ADJUSTMENT	\$225,069	\$0	\$67,627	\$0	\$46,757	\$0	\$103,599	\$0	\$7,086		
14		TOTAL PROPERTY, PLANT & EQUIP.	\$72,082,220	\$0	\$32,909,504	\$0	\$14,657,941	\$0	\$17,262,319	\$0	\$7,247,595		
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$60,630,849	\$0	\$28,336,601	\$0	\$13,266,379	\$0	\$13,577,888	\$0	\$5,446,222		
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.	\$56,947	\$0	\$17,111	\$0	\$11,830	\$0	\$26,212	\$0	\$1,793		
20		OPERATING DEFERRED INCOME TAX	\$1,642,702	\$0	\$735,277	\$0	\$326,136	\$0	\$380,153	\$0	\$201,053		
21		OTHER DEFERRED CREDITS - NET	\$2,858	\$0	\$1,319	\$0	\$446	\$0	\$735	\$0	\$359		
22		NET TELEPHONE PLANT	\$9,748,864	\$0	\$3,819,196	\$0	\$1,053,150	\$0	\$3,277,332	\$0	\$1,598,168		
23		MATERIALS AND SUPPLIES	\$230,810	\$0	\$102,544	\$0	\$46,684	\$0	\$51,769	\$0	\$29,788		
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	\$364,890	\$0	\$166,703	\$0	\$72,801	\$0	\$87,978	\$0	\$37,384		
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$10,344,564	\$0	\$4,088,443	\$0	\$1,172,634	\$0	\$3,417,079	\$0	\$1,665,340		
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$1,150,833	\$0	\$454,839	\$0	\$130,456	\$0	\$380,150	\$0	\$119	\$0	\$185,269
30		PLANT SPECIFIC EXPENSE	\$2,979,398	\$0	\$1,152,150	\$0	\$777,774	\$0	\$707,717	\$0	\$910	\$0	\$340,847
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,208,895	\$0	\$1,355,186	\$0	\$311,105	\$0	\$377,943	\$0	\$0	\$0	\$164,660
32		DEPRECIATION & AMORTIZATION	\$3,115,492	\$0	\$1,384,127	\$0	\$334,587	\$0	\$943,073	\$0	\$229	\$0	\$453,476
33		MARKETING EXPENSE	\$494,830	\$0	\$225,117	\$0	\$98,679	\$0	\$118,623	\$0	\$36	\$0	\$52,374
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$417,273	\$0	\$67,784	\$0	\$59,153	\$0	\$57,111	\$0	\$208,614	\$0	\$24,612
35		CORPORATE OPERATIONS EXPENSES	\$2,364,612	\$0	\$1,073,195	\$0	\$479,835	\$0	\$494,789	\$0	\$82,535	\$0	\$234,258
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$345,209	\$0	\$160,062	\$0	\$67,503	\$0	\$81,695	\$0	\$24	\$0	\$35,925
38		GROSS RECEIPTS TAX	\$1,795	\$0	\$1,323	\$0	\$313	\$0	\$116	\$0	\$31	\$0	\$11
39		UNCOLLECTIBLES/RENT REVENUES	-\$6,861	\$0	-\$5,723	\$0	\$34	\$0	-\$1,108	\$0	\$0	\$0	-\$64
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$11,920,643	\$0	\$5,413,221	\$0	\$2,128,983	\$0	\$2,779,960	\$0	\$292,379	\$0	\$1,306,099
42		STATE INCOME TAX - NET OF ITC	\$59,704	\$0	\$23,569	\$0	\$5,891	\$0	\$19,948	\$0	\$10	\$0	\$10,286
43		SUBTOTAL OPER EXPENSE & TAX	\$11,980,347	\$0	\$5,436,790	\$0	\$2,134,874	\$0	\$2,799,908	\$0	\$292,389	\$0	\$1,316,385
44		FEDERAL INCOME TAX - NET OF ITC	\$619,298	\$0	\$244,738	\$0	\$70,174	\$0	\$204,594	\$0	\$64	\$0	\$99,729
45		TOTAL REVENUE REQUIREMENT	\$13,750,477	\$0	\$6,136,367	\$0	\$2,335,503	\$0	\$3,384,652	\$0	\$292,572	\$0	\$1,601,383
46		% DISTRIBUTION	100.00%	0.00%	47.24%	0.00%	17.15%	0.00%	24.14%	0.00%	2.11%	0.00%	9.36%
47		FROZEN MAG SHIFT	\$0	\$0	\$585,670	\$0	-\$685,409	\$0	\$54,734	\$0	\$0	\$0	\$45,005
48		POST MAG REVENUE REQUIREMENT	\$13,750,477	\$0	\$6,722,037	\$0	\$1,650,094	\$0	\$3,439,386	\$0	\$292,572	\$0	\$1,646,388

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

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	
			COMPANY	SOURCE			EQUAL ACCESS	SWITCHING				DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			FACILITY
1		NET INVESTMENT FOR SETTLEMENTS	\$10,344,564	(NOTE A)	\$0	\$4,088,443	\$935,352	\$0	\$0	\$162,417	\$42,784	\$32,081	\$1,504,588	\$1,507,405	\$405,086	\$1,069	\$1,665,340
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	\$1,150,833	LN 1*LN 2	\$0	\$454,839	\$104,058	\$0	\$0	\$18,069	\$4,760	\$3,569	\$167,385	\$167,699	\$45,066	\$119	\$185,269
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	\$1,150,833	LN 3-LN 4	\$0	\$454,839	\$104,058	\$0	\$0	\$18,069	\$4,760	\$3,569	\$167,385	\$167,699	\$45,066	\$119	\$185,269
6		FEDERAL INCOME TAX	\$619,298	LN 30	\$0	\$244,738	\$55,967	\$0	\$0	\$9,726	\$2,560	\$1,921	\$90,084	\$90,267	\$24,242	\$64	\$99,729
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	\$619,298	LN 6-LN 7	\$0	\$244,738	\$55,967	\$0	\$0	\$9,726	\$2,560	\$1,921	\$90,084	\$90,267	\$24,242	\$64	\$99,729
9		STATE AND LOCAL INCOME TAX	\$59,704	LN 36	\$0	\$23,569	\$4,332	\$0	\$0	\$1,261	\$49	\$249	\$9,804	\$9,485	\$659	\$10	\$10,286
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	\$59,704	LN 9-LN 10	\$0	\$23,569	\$4,332	\$0	\$0	\$1,261	\$49	\$249	\$9,804	\$9,485	\$659	\$10	\$10,286
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	\$11,918,848	A-8,LN 20	\$0	\$5,411,898	\$1,929,567	\$0	\$1,267	\$116,826	\$56,114	\$24,897	\$1,166,758	\$1,090,416	\$522,670	\$292,348	\$1,306,088
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	\$13,748,682		\$0	\$6,135,044	\$2,093,923	\$0	\$1,267	\$145,881	\$63,483	\$30,636	\$1,434,032	\$1,357,867	\$592,637	\$292,540	\$1,601,372
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	\$1,795	LN16*LN17	\$0	\$1,323	\$275	\$0	\$1	\$22	\$15	\$0	\$36	\$32	\$48	\$31	\$11
19		TOTAL REVENUE REQUIREMENT	\$13,750,477	LN16+LN18	\$0	\$6,136,367	\$2,094,199	\$0	\$1,267	\$145,903	\$63,498	\$30,636	\$1,434,068	\$1,357,899	\$592,685	\$292,572	\$1,601,383
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$1,150,833	LN 3	\$0	\$454,839	\$104,058	\$0	\$0	\$18,069	\$4,760	\$3,569	\$167,385	\$167,699	\$45,066	\$119	\$185,269
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	\$708	A-12,LN 21	\$0	\$326	\$120	\$0	\$0	\$7	\$5	\$2	\$86	\$59	\$45	\$0	\$59
23		TOTAL INCOME ADJUSTMENTS	\$708	LN21+LN22	\$0	\$326	\$120	\$0	\$0	\$7	\$5	\$2	\$86	\$59	\$45	\$0	\$59
24		RETURN LESS INCOME ADJ	\$1,150,124	LN20-LN23	\$0	\$454,513	\$103,938	\$0	\$0	\$18,062	\$4,755	\$3,567	\$167,300	\$167,639	\$45,021	\$119	\$185,210
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	\$1,150,124		\$0	\$454,513	\$103,938	\$0	\$0	\$18,062	\$4,755	\$3,567	\$167,300	\$167,639	\$45,021	\$119	\$185,210
27		FEDERAL TAXABLE INCOME	\$1,150,124		\$0	\$454,513	\$103,938	\$0	\$0	\$18,062	\$4,755	\$3,567	\$167,300	\$167,639	\$45,021	\$119	\$185,210
28	35.00%	FEDERAL INCOME TAX	\$619,298	LN 27*FTR	\$0	\$244,738	\$55,967	\$0	\$0	\$9,726	\$2,560	\$1,921	\$90,084	\$90,267	\$24,242	\$64	\$99,729
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	\$619,298	LN28-LN29	\$0	\$244,738	\$55,967	\$0	\$0	\$9,726	\$2,560	\$1,921	\$90,084	\$90,267	\$24,242	\$64	\$99,729
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	\$1,769,422		\$0	\$699,251	\$159,905	\$0	\$0	\$27,787	\$7,315	\$5,488	\$257,384	\$257,907	\$69,263	\$183	\$284,939
33		STATE TAXABLE INCOME	\$1,769,422		\$0	\$699,251	\$159,905	\$0	\$0	\$27,787	\$7,315	\$5,488	\$257,384	\$257,907	\$69,263	\$183	\$284,939
34	9.80%	STATE INCOME TAX	\$59,704	LN 33*STR	\$0	\$23,569	\$4,332	\$0	\$0	\$1,261	\$49	\$249	\$9,804	\$9,485	\$659	\$10	\$10,286
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	\$59,704	LN34-LN35	\$0	\$23,569	\$4,332	\$0	\$0	\$1,261	\$49	\$249	\$9,804	\$9,485	\$659	\$10	\$10,286
37		FEDERAL TAX AT MAXIMUM RATE	\$592,488		\$0	\$234,143	\$53,544	\$0	\$0	\$9,305	\$2,450	\$1,838	\$86,185	\$86,360	\$23,193	\$61	\$95,411
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	-\$52,042		\$0	-\$20,566	-\$4,703	\$0	\$0	-\$817	-\$215	-\$161	-\$7,570	-\$7,585	-\$2,037	-\$5	-\$8,381

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$4,400,458	A-3,LN 4	\$0	\$2,015,496	\$816,138	\$0	\$0	\$39,600	\$26,835	\$9,476	\$427,359	\$361,752	\$262,137	\$4,756	\$436,909
2	2210	CENTRAL OFFICE SWITCHING	\$12,277,395	A-4,LN 21+25	\$0	\$0	\$12,277,395	\$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	\$21,038,555	A-4,LN 41	\$0	\$5,167,903	\$0	\$0	\$0	\$587,380	\$0	\$84,774	\$4,198,374	\$5,342,062	\$0	\$0	\$5,658,061
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	\$32,602,902	A-5,LN 21	\$0	\$25,017,715	\$0	\$0	\$0	\$415,660	\$49,890	\$2,514,698	\$0	\$3,611,415	\$0	\$993,524	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$822,369	A-3,LN 15	\$0	\$320,377	\$157,885	\$0	\$0	\$4,673	\$3,965	\$1,069	\$173,002	\$65,958	\$32,693	\$34	\$62,713
9		TOTAL PLANT IN SERVICE	\$71,141,679		\$0	\$32,521,491	\$13,251,418	\$0	\$0	\$631,653	\$446,460	\$145,208	\$7,313,434	\$5,769,772	\$3,906,245	\$4,790	\$7,151,207
10		% DISTRIBUTION	100.00%		0.00%	45.71%	18.63%	0.00%	0.00%	0.89%	0.63%	0.20%	10.28%	8.11%	5.49%	0.01%	10.05%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$715,473	A-6,LN 13	\$0	\$320,385	\$125,190	\$0	\$0	\$6,709	\$2,403	\$2,143	\$69,865	\$68,193	\$31,213	\$70	\$89,302
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	\$225,069	A-6,LN 27	\$0	\$67,627	\$45,599	\$0	\$0	\$361	\$798	\$0	\$83,329	\$16,580	\$3,690	\$0	\$7,086
15		TOTAL PROPERTY, PLANT & EQUIP.	\$72,082,220		\$0	\$32,909,504	\$13,422,207	\$0	\$0	\$638,722	\$449,661	\$147,351	\$7,466,627	\$5,854,545	\$3,941,148	\$4,860	\$7,247,595
16		% DISTRIBUTION	100.00%		0.00%	45.66%	18.62%	0.00%	0.00%	0.89%	0.62%	0.20%	10.36%	8.12%	5.47%	0.01%	10.05%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$60,630,849	A-7,LN 9	\$0	\$28,336,601	\$12,293,763	\$0	\$0	\$462,309	\$397,925	\$112,383	\$5,872,744	\$4,246,296	\$3,458,848	\$3,759	\$5,446,222
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.	\$56,947	A-7,LN 19	\$0	\$17,111	\$11,537	\$0	\$0	\$91	\$202	\$0	\$21,084	\$4,195	\$934	\$0	\$1,793
22	4340	OPERATING DEFERRED INCOME TAX	\$1,642,702	A-7,LN 28	\$0	\$735,277	\$290,391	\$0	\$0	\$19,443	\$11,889	\$4,414	\$125,602	\$147,546	\$107,005	\$82	\$201,053
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$2,858	A-7, LNS 30-36	\$0	\$1,319	\$400	\$0	\$0	\$23	\$16	\$7	\$255	\$258	\$222	\$0	\$359
24		NET TELEPHONE PLANT	\$9,748,864		\$0	\$3,819,196	\$826,117	\$0	\$0	\$156,857	\$39,629	\$30,547	\$1,446,944	\$1,456,250	\$374,138	\$1,019	\$1,598,168
25		% DISTRIBUTION	100.00%		0.00%	39.18%	8.47%	0.00%	0.00%	1.61%	0.41%	0.31%	14.84%	14.94%	3.84%	0.01%	16.39%
26	1220	MATERIALS AND SUPPLIES	\$230,810	A-3,LN 16	\$0	\$102,544	\$42,539	\$0	\$0	\$2,411	\$968	\$766	\$20,282	\$20,982	\$10,505	\$25	\$29,788
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	\$364,890	A-3, LN 10	\$0	\$166,703	\$66,697	\$0	\$0	\$3,149	\$2,187	\$768	\$37,362	\$30,173	\$20,442	\$25	\$37,384
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$10,344,564		\$0	\$4,088,443	\$935,352	\$0	\$0	\$162,417	\$42,784	\$32,081	\$1,504,588	\$1,507,405	\$405,086	\$1,069	\$1,665,340
32		% DISTRIBUTION	100.00%		0.00%	39.52%	9.04%	0.00%	0.00%	1.57%	0.41%	0.31%	14.54%	14.57%	3.92%	0.01%	16.10%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$33,315,950	A-4.LN 42	\$0	\$5,167,903	\$12,277,395	\$0	\$0	\$587,380	\$0	\$84,774	\$4,198,374	\$5,342,062	\$0	\$0	\$5,658,061
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	\$32,602,902	A-5.LN 23	\$0	\$25,017,715	\$0	\$0	\$0	\$415,660	\$415,660	\$49,890	\$2,514,698	\$0	\$3,611,415	\$0	\$993,524
1d		TOTAL	\$65,918,852		\$0	\$30,185,618	\$12,277,395	\$0	\$0	\$587,380	\$415,660	\$134,664	\$6,713,072	\$5,342,062	\$3,611,415	\$0	\$6,651,585
1e		% DISTRIBUTION	100.00%		0.00%	45.79%	18.63%	0.00%	0.00%	0.89%	0.63%	0.20%	10.18%	8.10%	5.48%	0.00%	10.09%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,246,441	LN 1e	\$0	\$1,945,139	\$787,709	\$0	\$0	\$38,168	\$25,864	\$9,143	\$413,874	\$350,124	\$254,233	\$0	\$422,188
3		GENERAL PURPOSE COMPUTERS	\$154,017	LN 1e & DIRE	\$0	\$70,357	\$28,429	\$0	\$0	\$1,432	\$971	\$333	\$13,485	\$11,628	\$7,904	\$4,756	\$14,721
4		TOTAL GENERAL SUPPORT ASSETS	\$4,400,458		\$0	\$2,015,496	\$816,138	\$0	\$0	\$39,600	\$26,835	\$9,476	\$427,359	\$361,752	\$262,137	\$4,756	\$436,909
5		% DISTRIBUTION	100.00%		0.00%	45.80%	18.55%	0.00%	0.00%	0.90%	0.61%	0.22%	9.71%	8.22%	5.96%	0.11%	9.93%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$70,319,310		\$0	\$32,201,114	\$13,093,533	\$0	\$0	\$626,980	\$442,495	\$144,140	\$7,140,431	\$5,703,814	\$3,873,552	\$4,756	\$7,088,494
7		% DISTRIBUTION	100.00%		0.00%	45.79%	18.62%	0.00%	0.00%	0.89%	0.63%	0.20%	10.15%	8.11%	5.51%	0.01%	10.08%
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	\$70,319,310		\$0	\$32,201,114	\$13,093,533	\$0	\$0	\$626,980	\$442,495	\$144,140	\$7,140,431	\$5,703,814	\$3,873,552	\$4,756	\$7,088,494
10		% DISTRIBUTION	100.00%		0.00%	45.79%	18.62%	0.00%	0.00%	0.89%	0.63%	0.20%	10.15%	8.11%	5.51%	0.01%	10.08%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7									\$0				\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10									\$0				\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$822,369	LN 10	\$0	\$320,377	\$157,885	\$0	\$0	\$4,673	\$3,965	\$1,069	\$173,002	\$65,958	\$32,693	\$34	\$62,713
16	1220	MATERIALS AND SUPPLIES	\$230,810	LN 10	\$0	\$102,544	\$42,539	\$0	\$0	\$2,411	\$968	\$766	\$20,282	\$20,982	\$10,505	\$25	\$29,788
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	\$46,508,262		\$0	\$32,201,114	\$13,093,533	\$0	\$0	\$626,980	\$442,495	\$144,140	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	69.24%	28.15%	0.00%	0.00%	1.35%	0.95%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$35,733,234		\$0	\$0	\$12,277,395	\$0	\$0	\$587,380	\$415,660	\$134,664	\$6,713,072	\$5,342,062	\$3,611,415	\$0	\$6,651,585
24		% DISTRIBUTION	100.00%		0.00%	0.00%	34.36%	0.00%	0.00%	1.64%	1.16%	0.38%	18.79%	14.95%	10.11%	0.00%	18.61%

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT		FACILITY	SPECIAL ACCESS		MILEAGE		B&C	WBI
			COMPANY	SOURCE			SWITCHING	EQUAL ACCESS	INFO	TERM		DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM	FACILITY		
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$9,651,808	DIRECT	\$0	\$0	\$0	\$0	\$0	\$54,300	\$0	\$0	\$3,939,447	\$0	\$0	\$0	\$5,658,061
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$474,265	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474,265	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$5,426,830	LN 4/DIRECT	\$0	\$5,167,903	\$0	\$0	\$0	\$0	\$0	\$0	\$258,927	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$5,166,734	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$214,163	\$0	\$84,774	\$0	\$4,867,797	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$5,166,734		\$0	\$0	\$0	\$0	\$0	\$214,163	\$0	\$84,774	\$0	\$4,867,797	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$318,918	DIRECT	\$0	\$0	\$0	\$0	\$0	\$318,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$21,038,555		\$0	\$5,167,903	\$0	\$0	\$0	\$587,380	\$0	\$84,774	\$4,198,374	\$5,342,062	\$0	\$0	\$5,658,061
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$33,315,950		\$0	\$5,167,903	\$12,277,395	\$0	\$0	\$587,380	\$0	\$84,774	\$4,198,374	\$5,342,062	\$0	\$0	\$5,658,061
43		% DISTRIBUTION	100.00%		0.00%	15.51%	36.85%	0.00%	0.00%	1.76%	0.00%	0.25%	12.60%	16.03%	0.00%	0.00%	16.98%
COE RATIOS																	
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	0%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	31.55%	0.00%	0.00%	0.00%	3.10%	0.00%	0.26%	19.34%	22.76%	0.00%	0.00%	22.99%

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
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%	81.26%	18.74%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$25,146,995	LN 1/DIRECT	\$0	\$25,017,715	\$0	\$0	\$0	\$0	\$0	\$0	\$129,281	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$3,407,329	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$28,387	\$0	\$2,385,418	\$0	\$0	\$0	\$993,524
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	\$3,591,659	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,591,659	\$0	\$0
17a		IX TRUNK - ACCESS	\$294,777	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$225,131	\$49,890	\$0	\$0	\$19,756	\$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	\$162,141	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$162,141	\$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	\$32,602,902		\$0	\$25,017,715	\$0	\$0	\$0	\$0	\$415,660	\$49,890	\$2,514,698	\$0	\$3,611,415	\$0	\$993,524
22		% DISTRIBUTION	100.00%		0.00%	76.73%	0.00%	0.00%	0.00%	0.00%	1.27%	0.15%	7.71%	0.00%	11.08%	0.00%	3.05%
23		TOTAL CABLE & WIRE FACILITIES	\$32,602,902		\$0	\$25,017,715	\$0	\$0	\$0	\$0	\$415,660	\$49,890	\$2,514,698	\$0	\$3,611,415	\$0	\$993,524
24		% DISTRIBUTION	100.00%		0.00%	76.73%	0.00%	0.00%	0.00%	0.00%	1.27%	0.15%	7.71%	0.00%	11.08%	0.00%	3.05%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$70,319,310	VARIOUS	\$0	\$32,201,114	\$13,093,533	\$0	\$0	\$626,980	\$442,495	\$144,140	\$7,140,431	\$5,703,814	\$3,873,552	\$4,756	\$7,088,494
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$70,319,310		\$0	\$32,201,114	\$13,093,533	\$0	\$0	\$626,980	\$442,495	\$144,140	\$7,140,431	\$5,703,814	\$3,873,552	\$4,756	\$7,088,494
4		% DISTRIBUTION	100.00%		0.00%	45.79%	18.62%	0.00%	0.00%	0.89%	0.63%	0.20%	10.15%	8.11%	5.51%	0.01%	10.08%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$12,101	LN 4	\$0	\$5,827	\$2,128	\$0	\$0	\$131	\$82	\$20	\$1,156	\$941	\$663	\$1	\$1,151
7	6120	GENERAL SUPPORT	\$822,117	A-3, LN 5	\$0	\$372,354	\$149,029	\$0	\$0	\$6,853	\$4,568	\$1,864	\$82,154	\$69,322	\$46,131	\$909	\$88,934
8		TOTAL GENERAL SUPPORT EXP	\$834,218		\$0	\$378,181	\$151,157	\$0	\$0	\$6,984	\$4,650	\$1,884	\$83,310	\$70,263	\$46,794	\$910	\$90,085
9		% DISTRIBUTION	100.00%		0.00%	45.33%	18.12%	0.00%	0.00%	0.84%	0.56%	0.23%	9.99%	8.42%	5.61%	0.11%	10.80%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$575,783	A-4, LN 47	\$0	\$0	\$575,783	\$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	\$869,991	A-4, LN 48	\$0	\$230,239	\$0	\$0	\$0	\$25,226	\$0	\$3,263	\$162,423	\$219,962	\$0	\$0	\$228,879
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	\$1,445,774		\$0	\$230,239	\$575,783	\$0	\$0	\$25,226	\$0	\$3,263	\$162,423	\$219,962	\$0	\$0	\$228,879
16		% DISTRIBUTION	100.00%		0.00%	15.92%	39.83%	0.00%	0.00%	1.74%	0.00%	0.23%	11.23%	15.21%	0.00%	0.00%	15.83%
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	\$699,406	A-5, LN 22	\$0	\$543,731	\$0	\$0	\$0	\$0	\$7,719	\$1,108	\$48,111	\$0	\$76,854	\$0	\$21,883
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,979,398		\$0	\$1,152,150	\$726,941	\$0	\$0	\$32,210	\$12,369	\$6,255	\$293,844	\$290,225	\$123,648	\$910	\$340,847
26		% DISTRIBUTION	100.00%		0.00%	38.67%	24.40%	0.00%	0.00%	1.08%	0.42%	0.21%	9.86%	9.74%	4.15%	0.03%	11.44%

A-10,1of1		PLANT NON SPECIFIC EXPENSE ALLOCATION														A-10,1of1		
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	
1		CENTRAL OFFICE EQUIPMENT	\$33,315,950	A-4, LN 38	\$0	\$5,167,903	\$12,277,395	\$0	\$0	\$587,380	\$0	\$84,774	\$4,198,374	\$5,342,062	\$0	\$0	\$5,658,061	
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	\$32,602,902	A-5, LN 21	\$0	\$25,017,715	\$0	\$0	\$0	\$0	\$415,660	\$49,890	\$2,514,698	\$0	\$3,611,415	\$0	\$993,524	
4		TOTAL	\$65,918,852		\$0	\$30,185,618	\$12,277,395	\$0	\$0	\$587,380	\$415,660	\$134,664	\$6,713,072	\$5,342,062	\$3,611,415	\$0	\$6,651,585	
5		% DISTRIBUTION	100.00%		0.00%	45.79%	18.63%	0.00%	0.00%	0.89%	0.63%	0.20%	10.18%	8.10%	5.48%	0.00%	10.09%	
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	\$1,560,976	LN 5	\$0	\$707,267	\$284,925	\$0	\$0	\$13,477	\$9,261	\$3,443	\$157,780	\$131,753	\$88,410	\$0	\$164,660	
8	6540	ACCESS / USF EXPENSE	\$647,919	DIRECT	\$0	\$647,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$177,187	A-3, LN 5	\$0	\$81,111	\$33,680	\$0	\$0	\$1,615	\$1,076	\$417	\$17,572	\$14,604	\$9,591	\$213	\$17,308	
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$191,539	A-4, LN 47	\$0	\$0	\$191,539	\$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	\$1,379,712	A-4, LN 48	\$0	\$325,489	\$0	\$0	\$0	\$37,769	\$0	\$5,589	\$287,364	\$355,048	\$0	\$0	\$368,453	
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	\$1,139,537	A-5, LN 22	\$0	\$875,399	\$0	\$0	\$0	\$0	\$15,581	\$1,446	\$74,831	\$0	\$128,533	\$0	\$43,746	
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,887,976		\$0	\$1,281,999	\$225,219	\$0	\$0	\$39,384	\$16,657	\$7,452	\$379,767	\$369,652	\$138,124	\$213	\$429,507	
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	\$2,887,976		\$0	\$1,281,999	\$225,219	\$0	\$0	\$39,384	\$16,657	\$7,452	\$379,767	\$369,652	\$138,124	\$213	\$429,507	
20		% DISTRIBUTION	100.00%		0.00%	44.39%	7.80%	0.00%	0.00%	1.36%	0.58%	0.26%	13.15%	12.80%	4.78%	0.01%	14.87%	
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	\$227,516	A-3, LN 10	\$0	\$102,128	\$42,182	\$0	\$0	\$1,898	\$1,304	\$490	\$23,907	\$19,137	\$12,486	\$15	\$23,969	
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	\$227,516		\$0	\$102,128	\$42,182	\$0	\$0	\$1,898	\$1,304	\$490	\$23,907	\$19,137	\$12,486	\$15	\$23,969	
28		% DISTRIBUTION	100.00%		0.00%	44.89%	18.54%	0.00%	0.00%	0.83%	0.57%	0.22%	10.51%	8.41%	5.49%	0.01%	10.53%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$5,324,387		\$0	\$2,739,312	\$552,326	\$0	\$0	\$54,758	\$27,222	\$11,385	\$561,454	\$520,543	\$239,021	\$229	\$618,137	
30		% DISTRIBUTION	100.00%		0.00%	51.45%	10.37%	0.00%	0.00%	1.03%	0.51%	0.21%	10.54%	9.78%	4.49%	0.00%	11.61%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	-\$394	A-3, LN 5	\$0	-\$143	-\$96	\$0	\$0	-\$3	-\$1	\$0	-\$42	-\$30	-\$15	\$0	-\$64	
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	\$7,255	A-5, LN 22	\$0	\$5,866	\$0	\$0	\$0	\$0	\$59	\$9	\$445	\$0	\$748	\$0	\$128	
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	\$6,861		\$0	\$5,723	-\$96	\$0	\$0	-\$3	-\$7	\$8	\$404	-\$30	\$734	\$0	\$64	

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$2,979,398	A-9, LN 25	\$0	\$1,152,150	\$726,941	\$0	\$0	\$32,210	\$12,369	\$6,255	\$293,844	\$290,225	\$123,648	\$910	\$340,847
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	\$1,560,976	A-10, LN 8	\$0	\$707,267	\$284,925	\$0	\$0	\$13,477	\$9,261	\$3,443	\$157,780	\$131,753	\$88,410	\$0	\$164,660
4		ACCESS CHARGE EXPENSE	\$647,919	A-10, LN 9	\$0	\$647,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$912,103	A-11, LN 31	\$0	\$292,901	\$142,966	\$0	\$952	\$7,356	\$4,705	\$1,852	\$73,040	\$62,175	\$40,519	\$208,650	\$76,985
6		TOTAL BIG THREE EXPENSES	\$6,100,396		\$0	\$2,800,237	\$1,154,832	\$0	\$952	\$53,043	\$26,335	\$11,550	\$524,664	\$484,154	\$252,576	\$209,560	\$582,493
7		% DISTRIBUTION	100.00%		0.00%	45.90%	18.93%	0.00%	0.02%	0.87%	0.43%	0.19%	8.60%	7.94%	4.14%	3.44%	9.55%
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	\$2,364,612	LN 7	\$0	\$1,073,195	\$445,321	\$0	\$315	\$19,680	\$9,784	\$4,736	\$204,661	\$189,546	\$100,581	\$82,535	\$234,258
10		TOTAL CORPORATE OPERATIONS	\$2,364,612		\$0	\$1,073,195	\$445,321	\$0	\$315	\$19,680	\$9,784	\$4,736	\$204,661	\$189,546	\$100,581	\$82,535	\$234,258
11		% DISTRIBUTION	100.00%		0.00%	45.39%	18.83%	0.00%	0.01%	0.83%	0.41%	0.20%	8.66%	8.02%	4.25%	3.49%	9.91%
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			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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.	\$708	A-3, LN 10	\$0	\$326	\$120	\$0	\$0	\$7	\$5	\$2	\$86	\$59	\$45	\$0	\$59
20		TOTAL	\$708		\$0	\$326	\$120	\$0	\$0	\$7	\$5	\$2	\$86	\$59	\$45	\$0	\$59
21			\$708		\$0	\$326	\$120	\$0	\$0	\$7	\$5	\$2	\$86	\$59	\$45	\$0	\$59
OPERATING TAXES																	
22		FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	OTHER OPERATING TAXES	\$345,209	A-3, LN 10	\$0	\$160,062	\$61,916	\$0	\$0	\$2,818	\$2,091	\$677	\$34,163	\$27,897	\$19,635	\$24	\$35,925
25	7240	TOTAL OPERATING TAXES	\$345,209		\$0	\$160,062	\$61,916	\$0	\$0	\$2,818	\$2,091	\$677	\$34,163	\$27,897	\$19,635	\$24	\$35,925
26			\$345,209		\$0	\$160,062	\$61,916	\$0	\$0	\$2,818	\$2,091	\$677	\$34,163	\$27,897	\$19,635	\$24	\$35,925

Merged Group F TYCOS

TYCOS	INDEX TO SEPARATIONS FORMS	SCHEDULE	
-	-	-	all_36
	REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1
	NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1
	OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2
	CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3
	CENTRAL OFFICE TRANSMISSION SEPARATIONS	S-42	P_A41
	INFORMATION ORIGINATION/TERMINATION SEPARATIONS	S-5	P_A42
	CABLE AND WIRE FACILITIES SEPARATIONS	S-5	P_A42
	OTHER TELEPHONE PLANT/DEFERRED CHARGES SEPARATIONS	S-6	P_A5
	ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS	S-7	P_A6
	SUMMARY OF OPERATING EXPENSE AND TAX	S-8	P_A7
	PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-9	P_A8
	PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-10	P_A9
	CUSTOMER OPERATIONS EXPENSE SEPARATIONS	S-11	P_A10
	OTHER EXPENSE AND TAX SEPARATIONS	S-12	P_A11
	DEVELOPMENT OF KEY ALLOCATION RATIOS	AL-1	P_A12
	CASH WORKING CAPITAL WORKSHEET	CWC-1	P_A11
	TARRP FACTORS (INVESTMENT)	T-1	P_T1
	TARRP FACTORS (EXPENSES)	T-2	P_T2
	REVENUE MONITORING SUMMARY	R-1	P_R1

Merged Group F TYCOS
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	\$2,817,544	S-2, LN 35	\$0	\$4,566,172	\$0	\$4,827,625	\$3,113,131	\$2,205,184	\$200,670	\$36,286	\$0	\$0	\$7,868,476
2	RATE OF RETURN	10.56%		0.00%	10.75%	0.00%	10.75%	10.15%	9.64%	10.75%	11.12%	0.00%	0.00%	10.75%
3	RETURN ON INVESTMENT	\$2,409,379	LN1*LN 2	\$0	\$490,828	\$0	\$518,873	\$315,875	\$212,545	\$21,566	\$4,034	\$0	\$0	\$845,657
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	\$2,409,379	LN3-LN4	\$0	\$490,828	\$0	\$518,873	\$315,875	\$212,545	\$21,566	\$4,034	\$0	\$0	\$845,657
6	FEDERAL OPERATING INCOME TAX	\$1,296,460	LN 28	\$0	\$264,123	\$0	\$279,167	\$169,944	\$114,343	\$11,605	\$2,171	\$0	\$0	\$455,107
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	\$1,296,460	LN 6-LN 7	\$0	\$264,123	\$0	\$279,167	\$169,944	\$114,343	\$11,605	\$2,171	\$0	\$0	\$455,107
9	STATE AND LOCAL INCOME TAX	\$125,899	LN 33	\$0	\$23,066	\$0	\$23,095	\$11,033	\$4,764	\$2,173	\$503	\$0	\$0	\$61,264
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	\$125,899	LN 9-LN 10	\$0	\$23,066	\$0	\$23,095	\$11,033	\$4,764	\$2,173	\$503	\$0	\$0	\$61,264
13	OPERATING EXPENSE AND TAX	\$30,918,137	S-8, LN 20	\$0	\$7,757,595	\$0	\$4,078,299	\$4,943,583	\$3,642,201	\$200,794	\$38,902	\$0	\$0	\$10,256,763
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	\$34,749,874	5+8+11thru15	\$0	\$8,535,612	\$0	\$4,899,435	\$5,440,436	\$3,973,852	\$236,138	\$45,610	\$0	\$0	\$11,618,791
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$45,439	LN 16*LN 17	\$0	\$1,690	\$0	\$153	\$13,871	\$7,953	\$388	\$69	\$0	\$0	\$21,316
19	TOTAL REVENUE REQUIREMENT	\$34,795,313		\$0	\$8,537,302	\$0	\$4,899,588	\$5,454,307	\$3,981,805	\$236,525	\$45,678	\$0	\$0	\$11,640,107

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	\$2,409,379	LN 3	\$0	\$490,828	\$0	\$518,873	\$315,875	\$212,545	\$21,566	\$4,034	\$0	\$0	\$845,657
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	\$1,668	S-12, LN 25+26	\$0	\$314	\$0	\$420	\$264	\$194	\$15	\$1	\$0	\$0	\$458
23	TOTAL INCOME ADJUSTMENTS	\$1,668	LN 21+22	\$0	\$314	\$0	\$420	\$264	\$194	\$15	\$1	\$0	\$0	\$458
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$2,407,711		\$0	\$490,514	\$0	\$518,453	\$315,611	\$212,351	\$21,551	\$4,032	\$0	\$0	\$845,199
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$264,123	\$0	\$279,167	\$169,944	\$114,343	\$11,605	\$2,171	\$0	\$0	\$455,107
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	\$1,296,460	LN26-LN27	\$0	\$264,123	\$0	\$279,167	\$169,944	\$114,343	\$11,605	\$2,171	\$0	\$0	\$455,107
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$3,704,171	LN25-LN28-S-12, L1	\$0	\$754,636	\$0	\$797,620	\$485,555	\$326,693	\$33,156	\$6,204	\$0	\$0	\$1,300,306
31	STATE INCOME TAX @	7.90%	LN 30*FIT	\$0	\$23,066	\$0	\$23,095	\$11,033	\$4,764	\$2,173	\$503	\$0	\$0	\$61,264
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	\$125,899		\$0	\$23,066	\$0	\$23,095	\$11,033	\$4,764	\$2,173	\$503	\$0	\$0	\$61,264

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	\$11,924,876	S-3.LN 10	\$0	\$2,815,795	\$0	\$1,607,237	\$2,141,193	\$1,492,766	\$69,083	\$10,404	\$0	\$0	\$3,788,398	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$17,843,869	S-4.LN 52	\$0	\$9,399,016	\$0	\$0	\$3,467,848	\$2,158,197	\$0	\$0	\$0	\$0	\$2,818,808	\$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	\$43,769,730	S-4.LN 78	\$0	\$6,249,913	\$0	\$16,303,941	\$5,332,564	\$3,452,837	\$678,582	\$84,458	\$0	\$0	\$11,667,435	\$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	\$115,465,475	S-5.LN 42	\$0	\$26,598,314	\$0	\$7,181,403	\$21,323,994	\$15,502,334	\$390,757	\$49,841	\$0	\$0	\$44,418,831	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3.LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$2,110,057	S-3.LN 36	\$0	\$488,745	\$0	\$362,184	\$278,064	\$203,043	\$12,875	\$1,204	\$0	\$0	\$763,942	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$191,114,006		\$0	\$45,551,783	\$0	\$25,454,765	\$32,543,664	\$22,809,177	\$1,151,297	\$145,907	\$0	\$0	\$63,457,414	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.83%	0.00%	13.32%	17.03%	11.93%	0.60%	0.08%	0.00%	0.00%	33.20%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$728,232	S-6.LN 15	\$0	\$160,650	\$0	\$97,146	\$105,134	\$86,843	\$4,824	\$1,221	\$0	\$0	\$272,413	\$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	\$494,920	S-6.LN 27	\$0	\$112,096	\$0	\$114,525	\$41,200	\$15,625	\$3,046	\$0	\$0	\$0	\$208,428	\$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			\$192,337,158		\$0	\$45,824,530	\$0	\$25,666,435	\$32,689,999	\$22,911,645	\$1,159,167	\$147,128	\$0	\$0	\$63,938,255	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.83%	0.00%	13.34%	17.00%	11.91%	0.60%	0.08%	0.00%	0.00%	33.24%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$166,665,806	S-7.LN 18	\$0	\$40,642,165	\$0	\$20,338,537	\$29,256,531	\$20,307,795	\$938,182	\$106,583	\$0	\$0	\$55,076,011	\$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	\$0	S-7.LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$125,224	S-7.LN 25	\$0	\$28,362	\$0	\$28,977	\$10,424	\$3,953	\$771	\$0	\$0	\$0	\$52,736	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$4,344,875	S-7.LN 32	\$0	\$992,469	\$0	\$622,223	\$577,647	\$577,629	\$28,514	\$6,363	\$0	\$0	\$1,540,029	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7.LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$21,201,254		\$0	\$4,161,533	\$0	\$4,676,698	\$2,845,396	\$2,022,267	\$191,700	\$34,182	\$0	\$0	\$7,269,478	\$0
27	% DISTRIBUTION			100.00%		0.00%	19.63%	0.00%	22.06%	13.42%	9.54%	0.90%	0.16%	0.00%	0.00%	34.29%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$658,702	S-6.LN 31	\$0	\$151,814	\$0	\$37,148	\$114,459	\$69,727	\$3,107	\$833	\$0	\$0	\$281,614	\$0
29	INVESTMENT IN NONAFFILIATED CO'S		1402	\$0	S-6.LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6.LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6.LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6.LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$957,588		\$0	\$252,824	\$0	\$113,778	\$153,276	\$113,191	\$5,864	\$1,271	\$0	\$0	\$317,384	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$22,817,544		\$0	\$4,566,172	\$0	\$4,827,625	\$3,113,131	\$2,205,184	\$200,670	\$36,286	\$0	\$0	\$7,868,476	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.01%	0.00%	21.16%	13.64%	9.66%	0.88%	0.16%	0.00%	0.00%	34.48%	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			\$12,877,985		\$0	\$3,125,755	\$0	\$1,512,256	\$2,106,319	\$1,538,998	\$81,266	\$18,933	\$0	\$0	\$4,494,457	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.27%	0.00%	11.74%	16.36%	11.95%	0.63%	0.15%	0.00%	0.00%	34.90%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$177,079,074		\$0	\$42,247,243	\$0	\$23,485,344	\$30,124,407	\$21,113,367	\$1,069,339	\$134,299	\$0	\$0	\$58,905,074	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.86%	0.00%	13.26%	17.01%	11.92%	0.60%	0.08%	0.00%	0.00%	33.26%	0.00%
	LAND AND SUPPORT ASSETS																
			2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$11,524,521	LN 6+DIRECT	\$0	\$2,721,660	\$0	\$1,556,889	\$2,062,873	\$1,447,836	\$66,282	\$9,916	\$0	\$0	\$3,659,064	\$0
9	GENERAL PURPOSE COMPUTERS			\$400,355	LN 6+DIRECT	\$0	\$94,134	\$0	\$50,348	\$78,319	\$44,930	\$2,800	\$488	\$0	\$0	\$129,334	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$11,924,876		\$0	\$2,815,795	\$0	\$1,607,237	\$2,141,193	\$1,492,766	\$69,083	\$10,404	\$0	\$0	\$3,788,398	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.61%	0.00%	13.48%	17.96%	12.52%	0.58%	0.09%	0.00%	0.00%	31.77%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$189,003,950		\$0	\$45,063,038	\$0	\$25,092,581	\$32,265,600	\$22,606,133	\$1,138,422	\$144,703	\$0	\$0	\$62,693,472	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	13.28%	17.07%	11.96%	0.60%	0.08%	0.00%	0.00%	33.17%	0.00%
	TANGIBLE ASSETS																
			2681														
15	CAPITAL LEASES																
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS																
			2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$189,003,950		\$0	\$45,063,038	\$0	\$25,092,581	\$32,265,600	\$22,606,133	\$1,138,422	\$144,703	\$0	\$0	\$62,693,472	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	13.28%	17.07%	11.96%	0.60%	0.08%	0.00%	0.00%	33.17%	0.00%
	INTANGIBLE ASSETS																
			2690														
34	ALLOCATED			\$2,110,057	LN 33	\$0	\$488,745	\$0	\$362,184	\$278,064	\$203,043	\$12,875	\$1,204	\$0	\$0	\$763,942	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,110,057		\$0	\$488,745	\$0	\$362,184	\$278,064	\$203,043	\$12,875	\$1,204	\$0	\$0	\$763,942	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.16%	0.00%	17.16%	13.18%	9.62%	0.61%	0.06%	0.00%	0.00%	36.20%	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	\$17,843,869	LN 13	\$0	\$9,399,016	\$0	\$0	\$3,467,848	\$2,158,197	\$0	\$0	\$0	\$0	\$2,818,808	\$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			\$17,843,869		\$0	\$9,399,016	\$0	\$0	\$3,467,848	\$2,158,197	\$0	\$0	\$0	\$0	\$2,818,808	\$0
51	% DISTRIBUTION			100.00%		0.00%	52.67%	0.00%	0.00%	19.43%	12.09%	0.00%	0.00%	0.00%	0.00%	15.80%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$17,843,869		\$0	\$9,399,016	\$0	\$0	\$3,467,848	\$2,158,197	\$0	\$0	\$0	\$0	\$2,818,808	\$0
53	% DISTRIBUTION			100.00%		0.00%	52.67%	0.00%	0.00%	19.43%	12.09%	0.00%	0.00%	0.00%	0.00%	15.80%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$6,178,299	AL-1.LN12	\$0	\$91,806	\$0	\$4,488,393	\$56,604	\$69,395	\$109,298	\$21,160	\$0	\$0	\$1,341,642	\$0
56	EXCH TRUNK - EAS		4.121	\$434,090	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$434,090	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$5,882,917	DIRECT	\$0	\$0	\$0	\$5,882,917	\$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	\$22,073,503	AL-1.LN 2	\$0	\$5,488,152	\$0	\$34,466	\$4,476,232	\$2,986,116	\$44,896	\$5,077	\$0	\$0	\$9,038,562	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,004,048	DIRECT	\$0	\$0	\$0	\$263,983	\$0	\$0	\$362,537	\$20,557	\$0	\$0	\$357,005	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$35,572,890		\$0	\$5,579,958	\$0	\$10,669,759	\$4,532,837	\$3,055,512	\$516,732	\$46,794	\$0	\$0	\$11,171,299	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.69%	0.00%	29.99%	12.74%	8.59%	1.45%	0.13%	0.00%	0.00%	31.40%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$487,548	DIRECT	\$0	\$0	\$0	\$487,548	\$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	\$5,312,102	AL-1.LN14	\$0	\$0	\$0	\$5,129,890	\$0	\$0	\$146,009	\$36,203	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,141,853	AL-1.LN6	\$0	\$328,520	\$0	\$16,745	\$510,419	\$224,634	\$15,841	\$1,461	\$0	\$0	\$44,233	\$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			\$6,453,955		\$0	\$328,520	\$0	\$5,146,635	\$510,419	\$224,634	\$161,850	\$37,664	\$0	\$0	\$44,233	\$0
71	% DISTRIBUTION			100.00%		0.00%	5.09%	0.00%	79.74%	7.91%	3.48%	2.51%	0.58%	0.00%	0.00%	0.69%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,255,338	LN 15+DIRECT	\$0	\$341,435	\$0	\$0	\$289,309	\$172,690	\$0	\$0	\$0	\$0	\$451,904	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,255,338		\$0	\$341,435	\$0	\$0	\$289,309	\$172,690	\$0	\$0	\$0	\$0	\$451,904	\$0
76	% DISTRIBUTION			100.00%		0.00%	27.20%	0.00%	0.00%	23.05%	13.76%	0.00%	0.00%	0.00%	0.00%	36.00%	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			\$43,769,730		\$0	\$6,249,913	\$0	\$16,303,941	\$5,332,564	\$3,452,837	\$678,582	\$84,458	\$0	\$0	\$11,667,435	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.28%	0.00%	37.25%	12.18%	7.89%	1.55%	0.19%	0.00%	0.00%	26.66%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$61,613,599		\$0	\$15,648,929	\$0	\$16,303,941	\$8,800,413	\$5,611,034	\$678,582	\$84,458	\$0	\$0	\$14,486,243	\$0
81	% DISTRIBUTION			100.00%		0.00%	25.40%	0.00%	26.46%	14.28%	9.11%	1.10%	0.14%	0.00%	0.00%	23.51%	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%	17.91%	13.58%	0.00%	0.00%	0.00%	0.00%	43.51%	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%	24.87%	0.00%	0.17%	17.79%	13.51%	0.20%	0.01%	0.00%	0.00%	43.45%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	1.28%	0.00%	75.95%	0.65%	0.78%	5.68%	0.32%	0.00%	0.00%	15.34%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	92.96%	0.00%	0.00%	6.51%	0.53%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	35.88%	0.00%	7.96%	24.72%	18.46%	2.38%	0.75%	0.00%	0.00%	9.85%	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%	30.08%	0.00%	0.00%	19.02%	17.54%	0.00%	0.00%	0.00%	0.00%	33.36%	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			\$104,959,968	LN 3	\$0	\$26,118,350	\$0	\$135,872	\$20,636,893	\$15,181,968	\$178,072	\$17,520	\$0	\$0	\$42,691,293	\$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	\$104,959,968		\$0	\$26,118,350	\$0	\$135,872	\$20,636,893	\$15,181,968	\$178,072	\$17,520	\$0	\$0	\$42,691,293	\$0
22	EXCHANGE WIDEBAND - JOINT			\$3,566,274	LN 4	\$0	\$42,301	\$0	\$2,474,374	\$22,173	\$24,934	\$80,703	\$14,807	\$0	\$0	\$906,983	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$990,224	DIRECT	\$0	\$0	\$0	\$990,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$4,556,499		\$0	\$42,301	\$0	\$3,464,598	\$22,173	\$24,934	\$80,703	\$14,807	\$0	\$0	\$906,983	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$644,294	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644,294	\$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	\$644,294		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644,294	\$0
28	INTEREXCHANGE WIDEBAND			\$3,682,134	LN 5	\$0	\$0	\$0	\$3,560,821	\$0	\$0	\$108,363	\$12,950	\$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	\$3,682,134		\$0	\$0	\$0	\$3,560,821	\$0	\$0	\$108,363	\$12,950	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$952,278	LN 6	\$0	\$276,019	\$0	\$20,112	\$382,293	\$222,226	\$23,619	\$4,565	\$0	\$0	\$23,445	\$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	\$952,278		\$0	\$276,019	\$0	\$20,112	\$382,293	\$222,226	\$23,619	\$4,565	\$0	\$0	\$23,445	\$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			\$670,302	LN 8	\$0	\$161,644	\$0	\$0	\$282,635	\$73,205	\$0	\$0	\$0	\$0	\$152,817	\$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	\$670,302		\$0	\$161,644	\$0	\$0	\$282,635	\$73,205	\$0	\$0	\$0	\$0	\$152,817	\$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			\$115,465,475		\$0	\$26,598,314	\$0	\$7,181,403	\$21,323,994	\$15,502,334	\$390,757	\$49,841	\$0	\$0	\$44,418,831	\$0
43	% DISTRIBUTION			100.00%		0.00%	23.04%	0.00%	6.22%	18.47%	13.43%	0.34%	0.04%	0.00%	0.00%	38.47%	0.00%

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3.LN 11	0.00%	24.17%	0.00%	13.05%	15.49%	11.21%	0.61%	0.07%	0.00%	0.00%	35.40%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4.LN 81	0.00%	25.73%	0.00%	25.75%	13.16%	8.57%	0.91%	0.14%	0.00%	0.00%	25.75%	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%	22.90%	0.00%	6.85%	16.70%	12.59%	0.46%	0.04%	0.00%	0.00%	40.46%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$33,376	LN 1+DIRECT	\$0	\$7,861	\$0	\$4,168	\$7,552	\$3,222	\$226	\$43	\$0	\$0	\$10,305	\$0
8	GENERAL SUPPORT		6120	\$2,188,340	LN 1+DIRECT	\$0	\$511,232	\$0	\$304,879	\$347,283	\$289,658	\$13,730	\$1,971	\$0	\$0	\$719,586	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,221,716		\$0	\$519,093	\$0	\$309,047	\$354,835	\$292,880	\$13,956	\$2,014	\$0	\$0	\$729,891	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.36%	0.00%	13.91%	15.97%	13.18%	0.63%	0.09%	0.00%	0.00%	32.85%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,157,739	LN 2+DIRECT	\$0	\$293,828	\$0	\$292,119	\$199,595	\$112,482	\$10,052	\$1,280	\$0	\$0	\$248,382	\$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	\$1,722,544	LN 2+DIRECT	\$0	\$413,415	\$0	\$455,857	\$247,380	\$152,301	\$18,707	\$2,965	\$0	\$0	\$431,920	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$2,880,283		\$0	\$707,243	\$0	\$747,976	\$446,976	\$264,783	\$28,759	\$4,245	\$0	\$0	\$680,302	\$0
16	% DISTRIBUTION			100.00%		0.00%	24.55%	0.00%	25.97%	15.52%	9.19%	1.00%	0.15%	0.00%	0.00%	23.62%	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	\$2,431,503	LN 6	\$0	\$561,031	\$0	\$145,876	\$433,358	\$352,752	\$8,440	\$1,368	\$0	\$0	\$928,678	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$2,431,503		\$0	\$561,031	\$0	\$145,876	\$433,358	\$352,752	\$8,440	\$1,368	\$0	\$0	\$928,678	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.07%	0.00%	6.00%	17.82%	14.51%	0.35%	0.06%	0.00%	0.00%	38.19%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$7,533,502		\$0	\$1,787,367	\$0	\$1,202,898	\$1,235,169	\$910,415	\$51,155	\$7,627	\$0	\$0	\$2,338,871	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.73%	0.00%	15.97%	16.40%	12.08%	0.68%	0.10%	0.00%	0.00%	31.05%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$5,311,786		\$0	\$1,268,274	\$0	\$893,852	\$880,334	\$617,535	\$37,199	\$5,614	\$0	\$0	\$1,608,980	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.88%	0.00%	16.83%	16.57%	11.63%	0.70%	0.11%	0.00%	0.00%	30.29%	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%	24.17%	0.00%	13.05%	15.49%	11.21%	0.61%	0.07%	0.00%	0.00%	35.40%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7, LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-7, LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	TANGIBLE PROPERTY	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	24.17%	0.00%	13.05%	15.49%	11.21%	0.61%	0.07%	0.00%	0.00%	35.40%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7, LN 10	0.00%	22.65%	0.00%	23.14%	8.32%	3.16%	0.62%	0.00%	0.00%	0.00%	42.11%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.00%	24.17%	0.00%	13.05%	15.49%	11.21%	0.61%	0.07%	0.00%	0.00%	35.40%	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%	24.82%	0.00%	33.71%	-68.36%	-41.64%	7.23%	1.95%	0.00%	0.00%	142.29%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$4,165,649	LN 7+DIRECT	\$0	\$976,816	\$0	\$574,815	\$676,555	\$551,014	\$24,208	\$3,471	\$0	\$0	\$1,358,771	\$0
14	ACCESS / USF EXPENSE	6540		\$721,766	DIRECT	\$0	\$650,430	\$0	\$0	\$71,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$432,638	S-3, LN 11	\$0	\$100,768	\$0	\$59,635	\$76,786	\$54,024	\$2,731	\$432	\$0	\$0	\$138,262	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$274,551	S-4, LN 53	\$0	\$157,732	\$0	\$0	\$43,608	\$31,371	\$0	\$0	\$0	\$0	\$41,840	\$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			\$2,651,368	S-4, LN 79	\$0	\$377,268	\$0	\$988,472	\$316,234	\$203,473	\$39,632	\$4,982	\$0	\$0	\$721,307	\$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			\$3,749,316	S-5, LN 43	\$0	\$864,499	\$0	\$233,690	\$725,111	\$522,258	\$14,077	\$1,716	\$0	\$0	\$1,387,965	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$7,107,873		\$0	\$1,500,268	\$0	\$1,281,798	\$1,161,738	\$811,125	\$56,440	\$7,129	\$0	\$0	\$2,289,375	\$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			\$7,107,873		\$0	\$1,500,268	\$0	\$1,281,798	\$1,161,738	\$811,125	\$56,440	\$7,129	\$0	\$0	\$2,289,375	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.11%	0.00%	18.03%	16.34%	11.41%	0.79%	0.10%	0.00%	0.00%	32.21%	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		\$605,416	LN 5+DIRECT	\$0	\$142,308	\$0	\$84,454	\$95,947	\$79,248	\$3,649	\$492	\$0	\$0	\$199,318	\$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			\$605,416		\$0	\$142,308	\$0	\$84,454	\$95,947	\$79,248	\$3,649	\$492	\$0	\$0	\$199,318	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.51%	0.00%	13.95%	15.85%	13.09%	0.60%	0.08%	0.00%	0.00%	32.92%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		-\$893	S-3, LN 11+DIR	\$0	-\$245	\$0	-\$149	-\$87	-\$106	-\$11	\$0	\$0	\$0	-\$296	\$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		\$25,534	S-5, LN 43+DIR	\$0	\$5,942	\$0	\$1,291	\$6,864	\$1,998	\$136	\$30	\$0	\$0	\$9,272	\$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			\$24,641		\$0	\$5,698	\$0	\$1,142	\$6,777	\$1,892	\$125	\$30	\$0	\$0	\$8,976	\$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%	20.70%	0.00%	0.00%	14.23%	10.66%	0.00%	0.00%	0.00%	0.00%	54.41%	0.00%
4	END USER BILLED REVENUE INCL CCL			0.00%	INPUT	0.00%	28.87%	0.00%	0.00%	13.87%	9.81%	0.00%	0.00%	0.00%	0.00%	47.44%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	30.39%	0.00%	2.88%	36.38%	25.45%	4.31%	0.58%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.47%	0.10%	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%	45.23%	0.00%	4.77%	26.14%	20.10%	3.32%	0.44%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$2,043,528	INPUT	\$0	\$469,467	\$0	\$32,262	\$305,558	\$238,738	\$10,956	\$8,594	\$0	\$0	\$977,954	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$18,350	LN 1+DIRECT	\$0	\$219	\$0	\$0	\$3,860	\$2,337	\$0	\$0	\$0	\$0	\$11,934	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$12,255	DIRECT	\$0	\$94	\$0	\$0	\$9,859	\$331	\$0	\$0	\$0	\$0	\$1,971	\$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			\$2,228	LN 3	\$0	\$380	\$0	\$0	\$356	\$273	\$0	\$0	\$0	\$0	\$1,218	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$2,228		\$0	\$380	\$0	\$0	\$356	\$273	\$0	\$0	\$0	\$0	\$1,218	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$31,341	DIRECT	\$0	\$31,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$211,249	LN 7	\$0	\$12,490	\$0	\$621	\$39,037	\$217	\$533	\$0	\$0	\$0	\$158,352	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$84,830	LN 4	\$0	\$22,178	\$0	\$0	\$12,823	\$8,388	\$0	\$0	\$0	\$0	\$41,440	\$0
27	- END USER BILLING INQUIRY		1.3	\$115,125	LN 8	\$0	\$7,334	\$0	\$208	\$3,910	\$0	\$153	\$0	\$0	\$0	\$103,521	\$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			\$442,545		\$0	\$73,343	\$0	\$829	\$55,770	\$8,605	\$685	\$0	\$0	\$0	\$303,312	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$39,939	AL-1.LN16	\$0	\$5,848	\$0	\$0	\$13,380	\$12,398	\$0	\$0	\$0	\$0	\$8,314	\$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	\$339,157	AL-1.LN18.LN19	\$0	\$101,152	\$0	\$0	\$71,371	\$47,631	\$0	\$0	\$0	\$0	\$119,003	\$0
38	- END USER COMMON LINE		2.3	\$17,851	DIRECT	\$0	\$17,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$172,958	LN 11	\$0	\$78,156	\$0	\$8,323	\$44,790	\$34,284	\$6,407	\$997	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$569,906		\$0	\$203,007	\$0	\$8,323	\$129,541	\$94,314	\$6,407	\$997	\$0	\$0	\$127,317	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,012,450	LN 32+LN 40	\$0	\$276,350	\$0	\$9,152	\$185,311	\$102,919	\$7,092	\$997	\$0	\$0	\$430,629	\$0
42	% DISTRIBUTION			100.00%		0.00%	27.30%	0.00%	0.90%	18.30%	10.17%	0.70%	0.10%	0.00%	0.00%	42.53%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$311,739	LN 42+DIRECT	\$0	\$134,156	\$0	\$2,175	\$44,487	\$25,851	\$1,812	\$258	\$0	\$0	\$103,001	\$0
44	TOTAL SERVICES EXPENSE			\$1,357,021		\$0	\$411,198	\$0	\$11,327	\$243,872	\$131,712	\$8,904	\$1,255	\$0	\$0	\$548,753	\$0
45	% DISTRIBUTION			100.00%		0.00%	30.30%	0.00%	0.83%	17.97%	9.71%	0.66%	0.09%	0.00%	0.00%	40.44%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$3,400,549	LN 12+LN 44	\$0	\$880,665	\$0	\$43,589	\$549,430	\$370,450	\$19,860	\$9,849	\$0	\$0	\$1,526,707	\$0
47	% DISTRIBUTION			100.00%		0.00%	25.90%	0.00%	1.28%	16.16%	10.89%	0.58%	0.29%	0.00%	0.00%	44.90%	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%	25.70%	0.00%	11.09%	15.33%	10.55%	0.63%	0.11%	0.00%	0.00%	36.58%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2.LN 10	0.00%	24.17%	0.00%	13.05%	15.49%	11.21%	0.61%	0.07%	0.00%	0.00%	35.40%	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%	67.58%	0.00%	0.00%	0.00%	32.42%	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%	21.43%	0.00%	20.72%	13.95%	9.97%	0.91%	0.09%	0.00%	0.00%	32.94%	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			\$44,959	DIRECT	\$0	\$44,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$6,451,052	LN 1	\$0	\$1,554,303	\$0	\$775,222	\$1,002,402	\$813,866	\$40,293	\$9,628	\$0	\$0	\$2,255,338	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$6,496,011		\$0	\$1,599,262	\$0	\$775,222	\$1,002,402	\$813,866	\$40,293	\$9,628	\$0	\$0	\$2,255,338	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.62%	0.00%	11.93%	15.43%	12.53%	0.62%	0.15%	0.00%	0.00%	34.72%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES		7500	\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL			100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$33,232,789	RECORDS	\$0	\$8,222,656	\$0	\$4,584,946	\$5,244,167	\$3,845,110	\$221,730	\$42,797	\$0	\$0	\$11,071,382	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$30,918,137	VARIOUS	\$0	\$7,757,595	\$0	\$4,078,299	\$4,943,583	\$3,642,201	\$200,794	\$38,902	\$0	\$0	\$10,256,763	\$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.			\$1,668	LN 6+DIRECT	\$0	\$314	\$0	\$420	\$264	\$194	\$15	\$1	\$0	\$0	\$458	\$0
27	NET TAXABLE INCOME			\$2,312,984		\$0	\$464,746	\$0	\$506,227	\$300,320	\$202,715	\$20,921	\$3,894	\$0	\$0	\$814,162	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.09%	0.00%	21.89%	12.98%	8.76%	0.90%	0.17%	0.00%	0.00%	35.20%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION		7210	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION		7210	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX		7220	\$35,741	LN 28	\$0	\$31,223	\$0	\$68,058	\$39,854	-\$2,581	-\$1,426	-\$1,665	\$0	\$0	-\$97,722	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230	-\$49,028	LN 28	\$0	-\$7,795	\$0	-\$13,308	-\$3,013	-\$12,039	-\$168	-\$22	\$0	\$0	-\$12,685	\$0
33	OPERATING TAXES - OTHER		7240	\$912,010	LN 2+DIRECT	\$0	\$226,178	\$0	\$116,665	\$157,783	\$107,975	\$5,314	\$736	\$0	\$0	\$297,360	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250	-\$88,756	LN 28	\$0	-\$54,684	\$0	-\$76,227	-\$50,182	-\$26,060	-\$1,404	\$2,471	\$0	\$0	\$117,330	\$0
35	TOTAL OPERATING TAXES			\$809,968		\$0	\$194,922	\$0	\$95,188	\$144,442	\$67,296	\$2,316	\$1,520	\$0	\$0	\$304,283	\$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	30,988	SPF	-	7,714	-	35	5,633	4,894	46	4	-	-	12,662	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.11%	18.18%	15.79%	0.15%	0.01%	0.00%	0.00%	40.86%	0.00%
3	ALLOCATED LOOPS - CWF	30,988	SPF	-	7,714	-	35	5,633	4,894	46	4	-	-	12,662	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.11%	18.18%	15.79%	0.15%	0.01%	0.00%	0.00%	40.86%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,390	TOLL MOU	-	1,374	-	24	1,013	790	42	3	-	-	144	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	40.52%	0.00%	0.72%	29.87%	23.30%	1.23%	0.09%	0.00%	0.00%	4.26%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	30,377	CMM	-	11,247	-	650	10,095	6,053	666	484	-	-	1,182	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	37.02%	0.00%	2.14%	33.23%	19.92%	2.19%	1.59%	0.00%	0.00%	3.89%	0.00%
9	ALLOCATED WIDEBAND LOOPS	978	WB CKTS	-	19	-	575	12	12	58	15	-	-	286	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	1.98%	0.00%	58.77%	1.24%	1.26%	5.93%	1.53%	0.00%	0.00%	29.28%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	1,743	WB CKTS	-	19	-	1,120	12	12	38	8	-	-	533	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	1.11%	0.00%	64.26%	0.69%	0.71%	2.18%	0.46%	0.00%	0.00%	30.59%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,166	WB CKTS Less Lo	-	-	-	1,120	-	-	38	8	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.06%	0.00%	0.00%	3.26%	0.69%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,648,379	DIRECT	-	146,658	-	-	560,865	407,200	-	-	-	-	533,656	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	8.90%	0.00%	0.00%	34.03%	24.70%	0.00%	0.00%	0.00%	0.00%	32.37%	0.00%
17	ALLOCATED USERS	89,767		-	6,425	-	-	21,378	14,047	-	-	-	-	47,917	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	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	7,533,502	S-9, LN 27	0	1,787,367	0	1,202,898	1,235,169	910,415	51,155	7,627	0	0	2,338,871
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	4,887,415	VARIOUS	0	1,627,246	0	574,815	747,891	551,014	24,208	3,471	0	0	1,358,771
3	CUSTOMER OPERATIONS EXP - MARKETING	2,043,528	S-11, LN 12	0	469,467	0	32,262	305,558	238,738	10,956	8,594	0	0	977,954
4	CUSTOMER OPERATIONS EXP - SERVICES	1,357,021	S-11, LN 44	0	411,198	0	11,327	243,872	131,712	8,904	1,255	0	0	548,753
5	CORPORATE OPERATIONS EXPENSE	6,496,011	S-12, LN 13	0	1,599,262	0	775,222	1,002,402	813,866	40,293	9,628	0	0	2,255,338
6	EQUAL ACCESS EXPENSE	0	S-12, LN 15	0	0	0	0	0	0	0	0	0	0	0
7	OTHER EXPENSE - CONTRIBUTIONS	0	S-12, LN 14	0	0	0	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	S-12, LN 17	0	0	0	0	0	0	0	0	0	0	0
9	FEDERAL INCOME TAX (ACTUAL)	35,741	S-12, LN 29 + 31	0	31,223	0	68,058	39,854	-2,581	-1,426	-1,665	0	0	-97,722
10	STATE INCOME TAX (ACTUAL)	-49,028	S-12, LN 32	0	-7,795	0	-13,308	-3,013	-12,039	-168	-22	0	0	-12,685
11	OTHER OPERATING TAX	912,010	S-12, LN 33	0	226,178	0	116,665	157,783	107,975	5,314	736	0	0	297,360
12	RESERVED FOR FUTURE USE	0		0	0	0	0	0	0	0	0	0	0	0
13	GROSS RECEIPTS TAX (ACTUAL)	85,051	RECORDS	0	7,894	0	662	191	15,204	3,450	1,301	0	0	56,348
14	INTEREST ON CAPITAL LEASES	0	S-12, LN 16	0	0	0	0	0	0	0	0	0	0	0
15	OTHER FIXED CHARGES - OPERATING	0	S-12, LN 18- LN 17	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL CASH WORKING CAPITAL EXPENSES	23,301,252		0	6,152,040	0	2,768,602	3,729,707	2,754,304	142,686	30,924	0	0	7,722,988
17	CASH WORKING CAPITAL RATIO		RECORDS	0	1	0	1	1	1	1	1	1	1	1
18	CASH WORKING CAPITAL	957,588		0	252,824	0	113,778	153,276	113,191	5,864	1,271	0	0	317,384
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	957,588		0	252,824	0	113,778	153,276	113,191	5,864	1,271	0	0	317,384

Merged Group F TYCOS

TYCOS INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

DESCRIPTION	SCHEDULE	
-		P_All_69
TRUE-UP FOR NECA EC-1050	EC-1050	Neca_Input
REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT	SUM1	P_Sum1
REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-1	P_A1
SUMMARY OF TELEPHONE PLANT AND RESERVES	A-2	P_A2
GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-3	P_A3
OPERATOR SYSTEMS AND SWITCHING EQUIPMENT	A-41	P_A41
CENTRAL OFFICE TRANSMISSION EQUIPMENT	A-42	P_A42
INFORMATION ORIG/TERM AND CABLE AND WIRE FACILITIES	A-5	P_A5
OTHER TELECOMMUNICATIONS PLANT ALLOCATION	A-6	P_A6
ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-7	P_A7
SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS	A-8	P_A8
PLANT SPECIFIC EXPENSE ALLOCATION	A-9	P_A9
PLANT NONSPECIFIC EXPENSE ALLOCATION	A-10	P_A10
CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-11	P_A11
CORPORATE OPERATIONS EXPENSE ALLOCATION	A-12	P_A12
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	AL-1	P_A11
TARRP FACTORS (INVESTMENT)	T-1	P_T1
TARRP FACTORS (EXPENSE)	T-2	P_T2

Merged Group F TYCOS

PART 69 WBI - INTERSTATE/INTERLATA

INPUT FOR NECA EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT,M&S & WORKING CAPITAL	\$9,393,797	\$3,709,684	\$796,473	\$3,326,851	\$906	\$1,559,887
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$736	\$350	\$100	\$218	\$0	\$68
5	STATE INCOME TAX	\$46,161	\$21,548	\$1,055	\$14,542	\$7	\$9,010
6	OPERATING EXPENSES & OTHER TAXES	\$11,835,895	\$5,518,992	\$1,852,408	\$2,863,209	\$296,035	\$1,305,252
7	GROSS RECEIPTS & PSC TAX	\$1,843	\$1,369	\$305	\$124	\$31	\$13
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUM 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	\$4,423,032	\$0	\$2,136,752	\$0	\$676,085	\$0 \$1,146,422	\$0 \$4,547	\$0 \$459,225	
2		CENTRAL OFFICE SWITCHING	\$9,399,016	\$0	\$0	\$0	\$9,399,016	\$0 \$0	\$0 \$0	\$0 \$0	
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
4		CENTRAL OFFICE TRANSMISSION	\$22,553,854	\$0	\$5,488,152	\$0	\$761,761	\$0 \$10,421,024	\$0 \$0	\$0 \$5,882,917	
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
6		CABLE AND WIRE FACILITIES	\$33,779,717	\$0	\$26,118,350	\$0	\$479,964	\$0 \$6,191,178	\$0 \$0	\$0 \$990,224	
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
8		INTANGIBLE ASSETS	\$850,929	\$0	\$347,182	\$0	\$141,542	\$0 \$292,266	\$0 \$34	\$0 \$69,905	
9		TOTAL PLANT IN SERVICE	\$71,006,548	\$0	\$34,090,436	\$0	\$11,458,368	\$0 \$18,050,890	\$0 \$4,582	\$0 \$7,402,271	
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$257,796	\$0	\$136,580	\$0	\$24,059	\$0 \$65,776	\$0 \$19	\$0 \$31,362	
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
13		TELEPHONE PLANT ADJUSTMENT	\$226,621	\$0	\$68,405	\$0	\$43,691	\$0 \$106,614	\$0 \$0	\$0 \$7,910	
14		TOTAL PROPERTY, PLANT & EQUIP.	\$71,490,965	\$0	\$34,295,420	\$0	\$11,526,119	\$0 \$18,223,281	\$0 \$4,601	\$0 \$7,441,544	
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$60,980,702	\$0	\$30,056,481	\$0	\$10,583,328	\$0 \$14,607,254	\$0 \$3,668	\$0 \$5,729,971	
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$57,339	\$0	\$17,308	\$0	\$11,055	\$0 \$26,975	\$0 \$0	\$0 \$2,001	
20		OPERATING DEFERRED INCOME TAX	\$1,614,692	\$0	\$786,664	\$0	\$205,761	\$0 \$405,310	\$0 \$71	\$0 \$216,886	
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
22		NET TELEPHONE PLANT	\$8,838,231	\$0	\$3,434,968	\$0	\$725,975	\$0 \$3,183,741	\$0 \$862	\$0 \$1,492,686	
23		MATERIALS AND SUPPLIES	\$188,962	\$0	\$98,310	\$0	\$14,433	\$0 \$48,403	\$0 \$19	\$0 \$27,796	
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	\$366,603	\$0	\$176,404	\$0	\$56,065	\$0 \$94,705	\$0 \$24	\$0 \$39,404	
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$9,393,796	\$0	\$3,709,682	\$0	\$796,473	\$0 \$3,326,850	\$0 \$905	\$0 \$1,559,886	
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$1,009,702	\$0	\$398,706	\$0	\$85,675	\$0 \$357,542	\$0 \$97	\$0 \$167,682	
30		PLANT SPECIFIC EXPENSE	\$2,990,265	\$0	\$1,177,629	\$0	\$744,489	\$0 \$728,184	\$0 \$857	\$0 \$339,106	
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,202,061	\$0	\$1,393,114	\$0	\$234,132	\$0 \$404,338	\$0 \$0	\$0 \$170,477	
32		DEPRECIATION & AMORTIZATION	\$3,008,828	\$0	\$1,363,725	\$0	\$278,731	\$0 \$931,239	\$0 \$188	\$0 \$434,945	
33		MARKETING EXPENSE	\$501,728	\$0	\$242,421	\$0	\$73,266	\$0 \$128,911	\$0 \$35	\$0 \$57,096	
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$422,525	\$0	\$72,121	\$0	\$45,161	\$0 \$65,682	\$0 \$211,249	\$0 \$28,313	
35		CORPORATE OPERATIONS EXPENSES	\$2,374,484	\$0	\$1,108,240	\$0	\$423,484	\$0 \$520,828	\$0 \$83,682	\$0 \$238,251	
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
37		OTHER OPERATING TAXES	\$342,843	\$0	\$167,478	\$0	\$53,108	\$0 \$85,116	\$0 \$23	\$0 \$37,118	
38		GROSS RECEIPTS TAX	\$1,842	\$0	\$1,369	\$0	\$304	\$0 \$124	\$0 \$31	\$0 \$13	
39		UNCOLLECTIBLES/RENT REVENUES	-\$6,840	\$0	-\$5,735	\$0	\$37	\$0 -\$1,089	\$0 \$0	\$0 -\$53	
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
41		SUBTOTAL OPERATING EXPENSE	\$11,837,737	\$0	\$5,520,361	\$0	\$1,852,712	\$0 \$2,863,333	\$0 \$296,065	\$0 \$1,305,265	
42		STATE INCOME TAX - NET OF ITC	\$46,161	\$0	\$21,547	\$0	\$1,056	\$0 \$14,541	\$0 \$7	\$0 \$9,009	
43		SUBTOTAL OPER EXPENSE & TAX	\$11,883,898	\$0	\$5,541,909	\$0	\$1,853,769	\$0 \$2,877,874	\$0 \$296,072	\$0 \$1,314,275	
44		FEDERAL INCOME TAX - NET OF ITC	\$543,290	\$0	\$214,499	\$0	\$46,079	\$0 \$192,406	\$0 \$52	\$0 \$90,254	
45		TOTAL REVENUE REQUIREMENT	\$13,436,890	\$0	\$6,155,114	\$0	\$1,985,522	\$0 \$3,427,822	\$0 \$296,221	\$0 \$1,572,210	
46		% DISTRIBUTION	100.00%	0.00%	47.68%	0.00%	15.29%	0.00%	2.15%	0.00%	9.74%
47		FROZEN MAG SHIFT	\$0	\$0	\$585,670	\$0	-\$685,409	\$0 \$54,734	\$0 \$0	\$0 \$45,005	
48		POST MAG REVENUE REQUIREMENT	\$13,436,890	\$0	\$6,740,784	\$0	\$1,300,113	\$0 \$3,482,556	\$0 \$296,221	\$0 \$1,617,215	

A-1.1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS				B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$9,393,796	(NOTE A)	\$0	\$3,709,682	\$558,021	\$0	\$0	\$175,430	\$31,465	\$31,557	\$1,553,947	\$1,473,012	\$299,892	\$905	\$1,559,886
2		RATE OF RETURN	10.75%		0.00%	10.75%	10.76%	0.00%	0.00%	10.75%	10.76%	10.75%	10.75%	10.76%	10.75%	10.75%	10.75%
3		RETURN ON INVESTMENT	\$1,009,702	LN 1*LN 2	\$0	\$398,706	\$60,047	\$0	\$0	\$18,851	\$3,385	\$3,392	\$166,990	\$158,286	\$32,266	\$97	\$167,682
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	\$1,009,702	LN 3-LN 4	\$0	\$398,706	\$60,047	\$0	\$0	\$18,851	\$3,385	\$3,392	\$166,990	\$158,286	\$32,266	\$97	\$167,682
6		FEDERAL INCOME TAX	\$543,290	LN 30	\$0	\$214,499	\$32,287	\$0	\$0	\$10,146	\$1,820	\$1,825	\$89,863	\$85,193	\$17,349	\$52	\$90,254
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	\$543,290	LN 6-LN 7	\$0	\$214,499	\$32,287	\$0	\$0	\$10,146	\$1,820	\$1,825	\$89,863	\$85,193	\$17,349	\$52	\$90,254
9		STATE AND LOCAL INCOME TAX	\$46,161	LN 36	\$0	\$21,547	-\$301	\$0	\$0	\$1,112	\$41	\$204	\$7,176	\$6,703	\$662	\$7	\$9,009
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	\$46,161	LN 9-LN 10	\$0	\$21,547	-\$301	\$0	\$0	\$1,112	\$41	\$204	\$7,176	\$6,703	\$662	\$7	\$9,009
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	\$11,835,895	A-8, LN 20	\$0	\$5,518,992	\$1,641,697	\$0	\$1,282	\$127,751	\$56,070	\$25,609	\$1,254,514	\$1,099,676	\$509,019	\$296,033	\$1,305,252
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	\$13,435,047		\$0	\$6,153,745	\$1,733,730	\$0	\$1,282	\$157,859	\$61,316	\$31,030	\$1,518,543	\$1,349,859	\$559,296	\$296,190	\$1,572,197
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	\$1,369	\$263	\$0	\$1	\$26	\$15	\$0	\$39	\$38	\$47	\$31	\$13
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$13,436,890	LN16+LN18	\$0	\$6,155,114	\$1,733,993	\$0	\$1,282	\$157,885	\$61,331	\$31,030	\$1,518,582	\$1,349,897	\$559,343	\$296,221	\$1,572,210
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$1,009,702	LN 3	\$0	\$398,706	\$60,047	\$0	\$0	\$18,851	\$3,385	\$3,392	\$166,990	\$158,286	\$32,266	\$97	\$167,682
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	\$735	A-12, LN 21	\$0	\$350	\$85	\$0	\$0	\$8	\$5	\$2	\$101	\$70	\$45	\$0	\$67
23		TOTAL INCOME ADJUSTMENTS	\$735	LN21+LN22	\$0	\$350	\$85	\$0	\$0	\$8	\$5	\$2	\$101	\$70	\$45	\$0	\$67
24		RETURN LESS INCOME ADJ	\$1,008,967	LN20-LN23	\$0	\$398,355	\$59,961	\$0	\$0	\$18,842	\$3,381	\$3,390	\$166,889	\$158,216	\$32,220	\$97	\$167,615
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	\$1,008,967		\$0	\$398,355	\$59,961	\$0	\$0	\$18,842	\$3,381	\$3,390	\$166,889	\$158,216	\$32,220	\$97	\$167,615
27		FEDERAL TAXABLE INCOME	\$1,008,967		\$0	\$398,355	\$59,961	\$0	\$0	\$18,842	\$3,381	\$3,390	\$166,889	\$158,216	\$32,220	\$97	\$167,615
28	35.00%	FEDERAL INCOME TAX	\$543,290	LN 27*FTR	\$0	\$214,499	\$32,287	\$0	\$0	\$10,146	\$1,820	\$1,825	\$89,863	\$85,193	\$17,349	\$52	\$90,254
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	\$543,290	LN28-LN29	\$0	\$214,499	\$32,287	\$0	\$0	\$10,146	\$1,820	\$1,825	\$89,863	\$85,193	\$17,349	\$52	\$90,254
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	\$1,552,257		\$0	\$612,855	\$92,248	\$0	\$0	\$28,988	\$5,201	\$5,215	\$256,752	\$243,409	\$49,570	\$150	\$257,869
33		STATE TAXABLE INCOME	\$1,552,257		\$0	\$612,855	\$92,248	\$0	\$0	\$28,988	\$5,201	\$5,215	\$256,752	\$243,409	\$49,570	\$150	\$257,869
34	9.80%	STATE INCOME TAX	\$46,161	LN 33*STR	\$0	\$21,547	-\$301	\$0	\$0	\$1,112	\$41	\$204	\$7,176	\$6,703	\$662	\$7	\$9,009
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	\$46,161	LN34-LN35	\$0	\$21,547	-\$301	\$0	\$0	\$1,112	\$41	\$204	\$7,176	\$6,703	\$662	\$7	\$9,009
37		FEDERAL TAX AT MAXIMUM RATE	\$519,771		\$0	\$205,213	\$30,889	\$0	\$0	\$9,707	\$1,742	\$1,746	\$85,973	\$81,505	\$16,598	\$50	\$86,347
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	-\$45,655		\$0	-\$18,025	-\$2,713	\$0	\$0	-\$853	-\$153	-\$153	-\$7,552	-\$7,159	-\$1,458	-\$4	-\$7,584

A-2.1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		CHANNEL MILEAGE		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	\$4,423,032	A-3.LN 4	\$0	\$2,136,752	\$591,801	\$0	\$0	\$46,202	\$27,805	\$10,277	\$489,931	\$392,188	\$264,303	\$4,547	\$459,225
2	2210	CENTRAL OFFICE SWITCHING	\$9,399,016	A-4.LN 21+25	\$0	\$0	\$9,399,016	\$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	\$22,553,854	A-4.LN 41	\$0	\$5,488,152	\$0	\$0	\$0	\$669,113	\$0	\$92,648	\$4,786,842	\$5,634,182	\$0	\$0	\$5,882,917
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	\$33,779,717	A-5.LN 21	\$0	\$26,118,350	\$0	\$0	\$0	\$0	\$430,106	\$49,858	\$2,610,245	\$0	\$3,580,933	\$0	\$990,224
7	2680	TANGIBLE ASSETS	\$0	A-3.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$850,929	A-3.LN 15	\$0	\$347,182	\$130,521	\$0	\$0	\$5,600	\$4,200	\$1,221	\$188,552	\$69,443	\$34,271	\$34	\$69,905
9		TOTAL PLANT IN SERVICE	\$71,006,548		\$0	\$34,090,436	\$10,121,338	\$0	\$0	\$720,915	\$462,112	\$154,004	\$8,075,569	\$6,095,813	\$3,879,507	\$4,582	\$7,402,271
10		% DISTRIBUTION	100.00%		0.00%	48.01%	14.26%	0.00%	0.00%	1.02%	0.65%	0.22%	11.37%	8.58%	5.46%	0.01%	10.42%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$257,796	A-6.LN 13	\$0	\$136,580	\$19,731	\$0	\$0	\$2,383	\$1,270	\$674	\$28,747	\$24,823	\$12,207	\$19	\$31,362
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	\$226,621	A-6.LN 27	\$0	\$68,405	\$42,616	\$0	\$0	\$323	\$752	\$0	\$87,795	\$15,339	\$3,480	\$0	\$7,910
15		TOTAL PROPERTY, PLANT & EQUIP.	\$71,490,965		\$0	\$34,295,420	\$10,183,686	\$0	\$0	\$723,621	\$464,134	\$154,678	\$8,192,111	\$6,135,975	\$3,895,194	\$4,601	\$7,441,544
16		% DISTRIBUTION	100.00%		0.00%	47.97%	14.25%	0.00%	0.00%	1.01%	0.65%	0.22%	11.46%	8.58%	5.45%	0.01%	10.41%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$60,980,702	A-7.LN 9	\$0	\$30,056,481	\$9,506,951	\$0	\$0	\$532,290	\$424,469	\$119,618	\$6,532,062	\$4,553,563	\$3,521,629	\$3,668	\$5,729,971
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.	\$57,339	A-7.LN 19	\$0	\$17,308	\$10,783	\$0	\$0	\$82	\$190	\$0	\$22,214	\$3,881	\$881	\$0	\$2,001
22	4340	OPERATING DEFERRED INCOME TAX	\$1,614,692	A-7.LN 28	\$0	\$786,664	\$167,885	\$0	\$0	\$21,681	\$11,185	\$5,010	\$146,104	\$156,633	\$102,572	\$71	\$216,886
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7.LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$8,838,231		\$0	\$3,434,968	\$498,066	\$0	\$0	\$169,569	\$28,291	\$30,049	\$1,491,731	\$1,421,897	\$270,112	\$862	\$1,492,686
25		% DISTRIBUTION	100.00%		0.00%	38.86%	5.64%	0.00%	0.00%	1.92%	0.32%	0.34%	16.87%	16.08%	3.06%	0.01%	16.89%
26	1220	MATERIALS AND SUPPLIES	\$188,962	A-3.LN 16	\$0	\$98,310	\$10,591	\$0	\$0	\$2,265	\$902	\$675	\$20,286	\$18,918	\$9,200	\$19	\$27,796
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	\$366,603	A-3.LN 10	\$0	\$176,404	\$49,363	\$0	\$0	\$3,597	\$2,272	\$833	\$41,929	\$32,196	\$20,579	\$24	\$39,404
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$9,393,796		\$0	\$3,709,682	\$558,021	\$0	\$0	\$175,430	\$31,465	\$31,557	\$1,553,947	\$1,473,012	\$299,892	\$905	\$1,559,886
32		% DISTRIBUTION	100.00%		0.00%	39.49%	5.94%	0.00%	0.00%	1.87%	0.33%	0.34%	16.54%	15.68%	3.19%	0.01%	16.61%

A-3.1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL MILEAGE TERM	SPECIAL ACCESS CHANNEL MILEAGE FACILITY	B&C	WBI	
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$31,952,870	A-4LN 42	\$0	\$5,488,152	\$9,399,016	\$0	\$0	\$669,113	\$0	\$92,648	\$4,786,842	\$5,634,182	\$0	\$5,882,917	
1b		INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1c		CABLE & WIRE FACILITIES	\$33,779,717	A-5LN 23	\$0	\$26,118,350	\$0	\$0	\$0	\$430,106	\$49,858	\$2,610,245	\$0	\$3,580,933	\$0	\$990,224	
1d		TOTAL	\$65,732,587		\$0	\$31,606,502	\$9,399,016	\$0	\$0	\$669,113	\$430,106	\$142,506	\$7,397,087	\$5,634,182	\$3,580,933	\$6,873,141	
1e		% DISTRIBUTION	100.00%		0.00%	48.08%	14.30%	0.00%	0.00%	1.02%	0.65%	0.22%	11.25%	8.57%	5.45%	0.00%	10.46%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,278,549	LN 1e	\$0	\$2,065,877	\$574,310	\$0	\$0	\$44,668	\$26,867	\$9,939	\$475,333	\$380,285	\$256,918	\$0	\$444,353
3		GENERAL PURPOSE COMPUTERS	\$144,483	LN 1e & DIREC	\$0	\$70,876	\$17,491	\$0	\$0	\$1,534	\$938	\$338	\$14,598	\$11,904	\$7,385	\$4,547	\$14,871
4		TOTAL GENERAL SUPPORT ASSETS	\$4,423,032		\$0	\$2,136,752	\$591,801	\$0	\$0	\$46,202	\$27,805	\$10,277	\$489,931	\$392,188	\$264,303	\$4,547	\$459,225
5		% DISTRIBUTION	100.00%		0.00%	48.31%	13.38%	0.00%	0.00%	1.04%	0.63%	0.23%	11.08%	8.87%	5.98%	0.10%	10.38%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$70,155,619		\$0	\$33,743,255	\$9,990,817	\$0	\$0	\$715,315	\$457,911	\$152,783	\$7,887,018	\$6,026,370	\$3,845,236	\$4,547	\$7,332,366
7		% DISTRIBUTION	100.00%		0.00%	48.10%	14.24%	0.00%	0.00%	1.02%	0.65%	0.22%	11.24%	8.59%	5.48%	0.01%	10.45%
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	\$70,155,619		\$0	\$33,743,255	\$9,990,817	\$0	\$0	\$715,315	\$457,911	\$152,783	\$7,887,018	\$6,026,370	\$3,845,236	\$4,547	\$7,332,366
10		% DISTRIBUTION	100.00%		0.00%	48.10%	14.24%	0.00%	0.00%	1.02%	0.65%	0.22%	11.24%	8.59%	5.48%	0.01%	10.45%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$850,929	LN 10	\$0	\$347,182	\$130,521	\$0	\$0	\$5,600	\$4,200	\$1,221	\$188,552	\$69,443	\$34,271	\$34	\$69,905
16	1220	MATERIALS AND SUPPLIES	\$188,962	LN 10	\$0	\$98,310	\$10,591	\$0	\$0	\$2,265	\$902	\$675	\$20,286	\$18,918	\$9,200	\$19	\$27,796
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	\$45,060,081		\$0	\$33,743,255	\$9,990,817	\$0	\$0	\$715,315	\$457,911	\$152,783	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	74.89%	22.17%	0.00%	0.00%	1.59%	1.02%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$34,126,085		\$0	\$0	\$9,399,016	\$0	\$0	\$669,113	\$430,106	\$142,506	\$7,397,087	\$5,634,182	\$3,580,933	\$0	\$6,873,141
24		% DISTRIBUTION	100.00%		0.00%	0.00%	27.54%	0.00%	0.00%	1.96%	1.26%	0.42%	21.68%	16.51%	10.49%	0.00%	20.14%

A-4.1 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT			DEDICATED	SPECIAL ACCESS			B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL TERM		
28	2230	CENTRAL OFFICE TRANSMISSION														
29		WIDEBAND AND WBI	\$10,463,116	DIRECT	\$0	\$0	\$0	\$0	\$0	\$91,806	\$0	\$0	\$4,488,393	\$0	\$0	\$5,882,917
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)	\$487,548	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487,548	\$0	\$0
32		SUBSCRIBER LINE	\$5,786,601	LN 4/DIRECT	\$0	\$5,488,152	\$0	\$0	\$0	\$0	\$0	\$0	\$298,449	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT														
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$5,475,155	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$235,872	\$0	\$92,648	\$0	\$5,146,635	\$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	\$5,475,155		\$0	\$0	\$0	\$0	\$0	\$235,872	\$0	\$92,648	\$0	\$5,146,635	\$0	\$0
39		HOST REMOTE CIRCUIT	\$341,435	DIRECT	\$0	\$0	\$0	\$0	\$0	\$341,435	\$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	\$22,553,854		\$0	\$5,488,152	\$0	\$0	\$0	\$669,113	\$0	\$92,648	\$4,786,842	\$5,634,182	\$0	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$31,952,870		\$0	\$5,488,152	\$9,399,016	\$0	\$0	\$669,113	\$0	\$92,648	\$4,786,842	\$5,634,182	\$0	\$0
43		% DISTRIBUTION	100.00%		0.00%	17.18%	29.42%	0.00%	0.00%	2.09%	0.00%	0.29%	14.98%	17.63%	0.00%	0.00%
		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%	30.81%	0.00%	0.00%	0.00%	3.24%	0.00%	0.27%	20.51%	22.19%	0.00%	0.00%

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

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM	FACILITY		
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%	0.00%	81.26%	18.74%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$26,254,222	LN 1/DIRECT	\$0	\$26,118,350	\$0	\$0	\$0	\$0	\$0	\$0	\$135,872	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$3,506,899	DIRECT	\$0	\$0	\$0	\$0	\$0	\$42,301	\$0	\$0	\$2,474,374	\$0	\$0	\$0	\$990,224
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	\$3,560,821	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,560,821	\$0	\$0
17a		IX TRUNK - ACCESS	\$296,131	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$226,161	\$49,858	\$0	\$0	\$20,112	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$161,644	DIRECT	\$0	\$0	\$0	\$0	\$0	\$161,644	\$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	\$33,779,717		\$0	\$26,118,350	\$0	\$0	\$0	\$430,106	\$49,858	\$2,610,245	\$0	\$3,580,933	\$0	\$990,224	\$0
22		% DISTRIBUTION	100.00%		0.00%	77.32%	0.00%	0.00%	0.00%	0.00%	1.27%	0.15%	7.73%	0.00%	10.60%	0.00%	2.93%
23		TOTAL CABLE & WIRE FACILITIES	\$33,779,717		\$0	\$26,118,350	\$0	\$0	\$0	\$430,106	\$49,858	\$2,610,245	\$0	\$3,580,933	\$0	\$990,224	\$0
24		% DISTRIBUTION	100.00%		0.00%	77.32%	0.00%	0.00%	0.00%	0.00%	1.27%	0.15%	7.73%	0.00%	10.60%	0.00%	2.93%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS			B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY		
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$70,155,619	VARIOUS	\$0	\$33,743,255	\$9,990,817	\$0	\$0	\$715,315	\$457,911	\$152,783	\$7,887,018	\$6,026,370	\$3,845,236	\$4,547	\$7,332,366
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$70,155,619		\$0	\$33,743,255	\$9,990,817	\$0	\$0	\$715,315	\$457,911	\$152,783	\$7,887,018	\$6,026,370	\$3,845,236	\$4,547	\$7,332,366
4		% DISTRIBUTION	100.00%		0.00%	48.10%	14.24%	0.00%	0.00%	1.02%	0.65%	0.22%	11.24%	8.59%	5.48%	0.01%	10.45%
PLANT SPECIFIC EXPENSES																	
GENERAL SUPPORT EXPENSE																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$12,028	LN 4	\$0	\$6,052	\$1,558	\$0	\$0	\$146	\$82	\$21	\$1,319	\$993	\$641	\$1	\$1,214
7	6120	GENERAL SUPPORT	\$816,111	A-3,LN 5	\$0	\$392,158	\$104,061	\$0	\$0	\$7,750	\$4,728	\$1,987	\$92,330	\$73,370	\$46,303	\$856	\$92,568
8		TOTAL GENERAL SUPPORT EXP	\$828,140		\$0	\$398,210	\$105,619	\$0	\$0	\$7,896	\$4,811	\$2,009	\$93,648	\$74,363	\$46,945	\$857	\$93,783
9		% DISTRIBUTION	100.00%		0.00%	48.08%	12.75%	0.00%	0.00%	0.95%	0.58%	0.24%	11.31%	8.98%	5.67%	0.10%	11.32%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$585,947	A-4,LN 47	\$0	\$0	\$585,947	\$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	\$869,272	A-4,LN 48	\$0	\$227,296	\$0	\$0	\$0	\$26,033	\$0	\$3,268	\$173,345	\$215,317	\$0	\$0	\$224,014
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	\$1,455,219		\$0	\$227,296	\$585,947	\$0	\$0	\$26,033	\$0	\$3,268	\$173,345	\$215,317	\$0	\$0	\$224,014
16		% DISTRIBUTION	100.00%		0.00%	15.62%	40.27%	0.00%	0.00%	1.79%	0.00%	0.22%	11.91%	14.80%	0.00%	0.00%	15.39%
INFORMATION ORIG/TERM EXPENSE																	
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$706,906	A-5,LN 22	\$0	\$552,123	\$0	\$0	\$0	\$0	\$7,850	\$1,058	\$49,882	\$0	\$74,684	\$0	\$21,310
TOTAL PLANT SPECIFIC EXPENSE																	
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,990,265		\$0	\$1,177,629	\$691,566	\$0	\$0	\$33,929	\$12,660	\$6,334	\$316,875	\$289,680	\$121,629	\$857	\$339,106
26		% DISTRIBUTION	100.00%		0.00%	39.38%	23.13%	0.00%	0.00%	1.13%	0.42%	0.21%	10.60%	9.69%	4.07%	0.03%	11.34%

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		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	DEDICATED TRANSPORT FACILITY	SPECIAL ACCESS			B&C	WBI	
							SWITCHING	EQUAL ACCESS				CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1		CENTRAL OFFICE EQUIPMENT	\$31,952,870	A-4:LN 38	\$0	\$5,488,152	\$9,399,016	\$0	\$0	\$669,113	\$0	\$92,648	\$4,786,842	\$5,634,182	\$0	\$0	\$5,882,917
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	\$33,779,717	A-5:LN 21	\$0	\$26,118,350	\$0	\$0	\$0	\$430,106	\$49,858	\$2,610,245	\$0	\$3,580,933	\$0	\$0	\$990,224
4		TOTAL	\$65,732,587		\$0	\$31,606,502	\$9,399,016	\$0	\$0	\$669,113	\$430,106	\$142,506	\$7,397,087	\$5,634,182	\$3,580,933	\$0	\$6,873,141
5		% DISTRIBUTION	100.00%		0.00%	48.08%	14.30%	0.00%	0.00%	1.02%	0.65%	0.22%	11.25%	8.57%	5.45%	0.00%	10.46%
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	\$1,551,631	LN 5	\$0	\$742,684	\$205,644	\$0	\$0	\$15,251	\$9,577	\$3,661	\$176,937	\$138,985	\$88,416	\$0	\$170,477
8	6540	ACCESS / USF EXPENSE	\$650,430	DIRECT	\$0	\$650,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$160,403	A-3:LN 5	\$0	\$77,234	\$20,451	\$0	\$0	\$1,640	\$954	\$378	\$18,293	\$14,522	\$9,698	\$173	\$17,060
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$157,732	A-4:LN 47	\$0	\$0	\$157,732	\$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	\$1,365,740	A-4:LN 48	\$0	\$330,378	\$0	\$0	\$0	\$41,431	\$0	\$5,459	\$290,604	\$343,474	\$0	\$0	\$354,394
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	\$1,098,189	A-5:LN 22	\$0	\$848,693	\$0	\$0	\$0	\$0	\$14,353	\$1,454	\$79,562	\$0	\$115,568	\$0	\$38,559
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,782,065		\$0	\$1,256,305	\$178,184	\$0	\$0	\$43,071	\$15,307	\$7,291	\$388,460	\$357,996	\$125,267	\$173	\$410,013
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	\$2,782,065		\$0	\$1,256,305	\$178,184	\$0	\$0	\$43,071	\$15,307	\$7,291	\$388,460	\$357,996	\$125,267	\$173	\$410,013
20		% DISTRIBUTION	100.00%		0.00%	45.16%	6.40%	0.00%	0.00%	1.55%	0.55%	0.26%	13.96%	12.87%	4.50%	0.01%	14.74%
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	\$226,762	A-3:LN 10	\$0	\$107,420	\$30,843	\$0	\$0	\$2,156	\$1,358	\$522	\$26,746	\$20,243	\$12,528	\$15	\$24,932
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	\$226,762		\$0	\$107,420	\$30,843	\$0	\$0	\$2,156	\$1,358	\$522	\$26,746	\$20,243	\$12,528	\$15	\$24,932
28		% DISTRIBUTION	100.00%		0.00%	47.37%	13.60%	0.00%	0.00%	0.95%	0.60%	0.23%	11.79%	8.93%	5.52%	0.01%	10.99%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$5,210,889		\$0	\$2,756,838	\$414,671	\$0	\$0	\$60,477	\$26,242	\$11,474	\$592,143	\$517,224	\$226,210	\$188	\$605,422
30		% DISTRIBUTION	100.00%		0.00%	52.91%	7.96%	0.00%	0.00%	1.16%	0.50%	0.22%	11.36%	9.93%	4.34%	0.00%	11.62%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/75	GEN SUPPORT ASSETS	-\$394	A-3:LN 5	\$0	-\$143	-\$96	\$0	\$0	-\$3	-\$2	\$0	-\$41	-\$29	-\$15	\$0	-\$65
32	5240/7100/75	CENTRAL OFFICE EQUIPMENT	\$0	A-4:LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/75	CABLE & WIRE FACILITIES	\$7,234	A-5:LN 22	\$0	\$5,878	\$0	\$0	\$0	\$0	\$57	\$8	\$466	\$0	\$708	\$0	\$118
34	5240/7100/75	UNDISTRIBUTED	\$0	A-3:LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$6,840		\$0	\$5,735	-\$96	\$0	\$0	-\$3	\$55	\$8	\$425	-\$29	\$693	\$0	\$53

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	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	
CUSTOMER OPERATIONS EXPENSES																	
1	6610	MARKETING	\$501,728	A-3.LN 10	\$0	\$242,421	\$63,383	\$0	\$0	\$5,548	\$3,021	\$1,315	\$55,868	\$45,661	\$27,381	\$35	\$57,096
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$219	SWS-OPERAT	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$94	DIRECT	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$380	DIRECT	\$0	\$0	\$0	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	ALL OTHER															
7	1.0	LOCAL BUSINESS OFFICE															
8		- END USER SVC ORDER PROCESSING															
9		- PRESUBSCRIPTION	\$31,341	A-3.LN 22	\$0	\$24,445	\$5,988	\$0	\$0	\$487	\$301	\$120	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$13,111	AL-1.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,111	\$0
11		- END USER PAYMENT & COLLECTION	\$22,178	AL-1.LN 13	\$0	\$6,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,211	\$0
12		- END USER BILLING INQUIRY	\$7,542	AL-1.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,542	\$0
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1.LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$74,172		\$0	\$31,412	\$5,988	\$0	\$0	\$487	\$301	\$120	\$0	\$0	\$0	\$35,864	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$5,848	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,848	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$101,152	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,152	\$0
23		- END USER COMMON LINE	\$17,851	DIRECT	\$0	\$17,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$86,479	A-3.LN 24	\$0	\$0	\$20,757	\$0	\$1,708	\$1,116	\$410	\$18,917	\$15,257	\$9,535	\$0	\$18,780	\$0
25		SUBTOTAL CUSTOMER SERVICES	\$211,330		\$0	\$17,851	\$20,757	\$0	\$1,708	\$1,116	\$410	\$18,917	\$15,257	\$9,535	\$107,000	\$18,780	\$0
26		TOTAL CAT 1 AND CAT 2	\$285,502		\$0	\$49,263	\$26,745	\$0	\$2,194	\$1,417	\$530	\$18,917	\$15,257	\$9,535	\$142,863	\$18,780	\$0
27		% DISTRIBUTION	100.00%		0.00%	17.25%	9.37%	0.00%	0.00%	0.77%	0.50%	0.19%	6.63%	5.34%	3.34%	50.04%	6.58%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$136,331	/LN 34	\$0	\$22,858	\$11,588	\$0	\$271	\$928	\$522	\$273	\$9,566	\$7,766	\$4,642	\$68,385	\$9,532
29		TOTAL SERVICES EXPENSE	\$422,525		\$0	\$72,121	\$38,333	\$0	\$963	\$3,122	\$1,939	\$803	\$28,483	\$23,023	\$14,177	\$211,249	\$28,313
30		% DISTRIBUTION	100.00%		0.00%	17.07%	9.07%	0.00%	0.23%	0.74%	0.46%	0.19%	6.74%	5.45%	3.36%	50.00%	6.70%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$924,254		\$0	\$314,542	\$101,716	\$0	\$963	\$8,670	\$4,959	\$2,118	\$84,351	\$68,684	\$41,558	\$211,284	\$85,408
32		% DISTRIBUTION	100.00%		0.00%	34.03%	11.01%	0.00%	0.10%	0.94%	0.54%	0.23%	9.13%	7.43%	4.50%	22.86%	9.24%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$286,194		\$0	\$49,263	\$26,745	\$0	\$692	\$2,194	\$1,417	\$530	\$18,917	\$15,257	\$9,535	\$142,863	\$18,780
34		% DISTRIBUTION	100.00%		0.00%	17.21%	9.35%	0.00%	0.24%	0.77%	0.50%	0.19%	6.61%	5.33%	3.33%	49.92%	6.56%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	17.21%	9.35%	0.00%	0.24%	0.77%	0.50%	0.19%	6.61%	5.33%	3.33%	49.92%	6.56%

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	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$2,990,265	A-9,LN 25	\$0	\$1,177,629	\$691,566	\$0	\$0	\$33,929	\$12,660	\$6,334	\$316,875	\$289,680	\$121,629	\$857	\$339,106
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	\$1,551,631	A-10,LN 8	\$0	\$742,684	\$205,644	\$0	\$0	\$15,251	\$9,577	\$3,661	\$176,937	\$138,985	\$88,416	\$0	\$170,477
4		ACCESS CHARGE EXPENSE	\$650,430	A-10,LN 9	\$0	\$650,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$924,254	A-11,LN 31	\$0	\$314,542	\$101,716	\$0	\$963	\$8,670	\$4,959	\$2,118	\$84,351	\$68,684	\$41,558	\$211,284	\$85,408
6		TOTAL BIG THREE EXPENSES	\$6,116,580		\$0	\$2,885,284	\$998,926	\$0	\$963	\$57,849	\$27,197	\$12,113	\$578,163	\$497,349	\$251,603	\$212,141	\$594,992
7		% DISTRIBUTION	100.00%		0.00%	47.17%	16.33%	0.00%	0.02%	0.95%	0.44%	0.20%	9.45%	8.13%	4.11%	3.47%	9.73%
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	\$2,374,484	LN 7	\$0	\$1,108,240	\$386,498	\$0	\$319	\$21,557	\$10,140	\$4,970	\$225,085	\$195,059	\$100,684	\$83,682	\$238,251
10		TOTAL CORPORATE OPERATIONS	\$2,374,484		\$0	\$1,108,240	\$386,498	\$0	\$319	\$21,557	\$10,140	\$4,970	\$225,085	\$195,059	\$100,684	\$83,682	\$238,251
11		% DISTRIBUTION	100.00%		0.00%	46.67%	16.28%	0.00%	0.01%	0.91%	0.43%	0.21%	9.48%	8.21%	4.24%	3.52%	10.03%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST EXPENSE																	
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INCOME ADJUSTMENTS																	
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$735	A-3,LN 10	\$0	\$350	\$85	\$0	\$0	\$8	\$5	\$2	\$101	\$70	\$45	\$0	\$67
21		TOTAL	\$735		\$0	\$350	\$85	\$0	\$0	\$8	\$5	\$2	\$101	\$70	\$45	\$0	\$67
OPERATING TAXES																	
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	\$342,843	A-3,LN 10	\$0	\$167,478	\$47,150	\$0	\$0	\$3,115	\$2,123	\$720	\$36,485	\$29,000	\$19,630	\$23	\$37,118
26		TOTAL OPERATING TAXES	\$342,843		\$0	\$167,478	\$47,150	\$0	\$0	\$3,115	\$2,123	\$720	\$36,485	\$29,000	\$19,630	\$23	\$37,118