

Merged Group F PYCOS

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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+11thru15 | \$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,L | \$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 |

S-2,1of1

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

S-2,1of1

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

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------------|-----|------|------------------|---------------------|---|--------------|-----------------------------|--------------|---|--------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$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% |
| 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 | | | | | | | | | | | | | | | | |
| 15 | CAPITAL LEASES | | 2681 | | | | | | | | | | | | | | |
| 16 | GENERAL SUPPORT | | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CENTRAL OFFICE EQUIP (DSL) | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | INFORMATION ORIG/TERM | | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL CAPITAL LEASES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LEASEHOLD IMPROVEMENTS | | 2682 | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT | | | \$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 | | | \$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 |
| 33 | % 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 | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | | \$2,015,594 | LN 33 | \$0 | \$487,992 | \$0 | \$334,377 | \$265,228 | \$192,342 | \$12,275 | \$979 | \$0 | \$0 | \$722,400 | \$0 |
| 35 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$2,015,594 | | \$0 | \$487,992 | \$0 | \$334,377 | \$265,228 | \$192,342 | \$12,275 | \$979 | \$0 | \$0 | \$722,400 | \$0 |
| 37 | % 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% |

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------|-----|----------|------------------|---------------------|----------------------------|--------------|----------------|--------------|----------------------------|-------------|----------------|-----------|-------|-------|--------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | TANDEM SWITCHING EQUIPMENT | | 2210 2.0 | | | | | | | | | | | | | | |
| 43 | ACCESS | | 2.1 | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44 | NON ACCESS | | 2.2 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | OTHER | | 2.3 | \$0 | LN 12+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 | SUBTOTAL TANDEM SWITCHING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | LOCAL SWITCHING EQUIPMENT | | 2210 3.0 | | | | | | | | | | | | | | |
| 48 | ACCESS | | 3.1 | \$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% |

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

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

S-6, 1 of 1

| 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 | 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% |
| 3 | EQUAL ACCESS MOU'S | | | 100.00% | INPUT | 0.00% | 67.58% | 0.00% | 0.00% | 0.00% | 32.42% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | OTHER TELECOMMUNICATIONS PLANT | | | | | | | | | | | | | | | | |
| 4 | PROPERTY HELD FOR FUTURE USE | 2002 | | | | | | | | | | | | | | | |
| 5 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | PLANT UNDER CONSTRUCTION - SHORT TERM | 2003 | | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | UNDISTRIBUTED | | | \$1,859,770 | LN 1+DIRECT | \$0 | \$456,875 | \$0 | \$258,598 | \$241,676 | \$165,506 | \$18,719 | \$4,087 | \$0 | \$0 | \$714,309 | \$0 |
| 15 | TOTAL TPUC - SHORT TERM | | | \$1,859,770 | | \$0 | \$456,875 | \$0 | \$258,598 | \$241,676 | \$165,506 | \$18,719 | \$4,087 | \$0 | \$0 | \$714,309 | \$0 |
| 16 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | | | | | | | | | | | | | | |
| 17 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL TPUC - LONG TERM | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 2005 | | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | UNDISTRIBUTED | | | \$494,920 | LN 1+DIRECT | \$0 | \$114,384 | \$0 | \$110,685 | \$41,952 | \$15,910 | \$2,930 | \$0 | \$0 | \$0 | \$209,060 | \$0 |
| 27 | TOTAL TEL PLANT ADJUSTMENT | | | \$494,920 | | \$0 | \$114,384 | \$0 | \$110,685 | \$41,952 | \$15,910 | \$2,930 | \$0 | \$0 | \$0 | \$209,060 | \$0 |
| 28 | TOTAL OTHER TELEPHONE PLANT | | | \$2,354,690 | | \$0 | \$571,259 | \$0 | \$369,282 | \$283,628 | \$181,415 | \$21,649 | \$4,087 | \$0 | \$0 | \$923,369 | \$0 |
| | MATERIALS AND SUPPLIES | | | | | | | | | | | | | | | | |
| 29 | CPE | 1220 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | OTHER | | | \$801,444 | LN 2+DIRECT | \$0 | \$183,702 | \$0 | \$47,108 | \$133,573 | \$81,021 | \$4,311 | \$995 | \$0 | \$0 | \$350,734 | \$0 |
| 31 | TOTAL | | | \$801,444 | | \$0 | \$183,702 | \$0 | \$47,108 | \$133,573 | \$81,021 | \$4,311 | \$995 | \$0 | \$0 | \$350,734 | \$0 |
| 32 | % DISTRIBUTION | | | 100.00% | | 0.00% | 22.92% | 0.00% | 5.88% | 16.67% | 10.11% | 0.54% | 0.12% | 0.00% | 0.00% | 43.76% | 0.00% |
| | INVESTMENT IN NONAFFILIATED COMPANIES | | | | | | | | | | | | | | | | |
| 33 | RTB STOCK CLASS B STOCK | 1402 | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | OTHER NONCURRENT ASSETS | 1410 | | \$0 | S-3,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | DEFERRED MAINTENANCE AND RETIREMENTS | 1438 | | \$0 | S-3,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | EQUAL ACCESS EQUIPMENT - NET | 1439 | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | OTHER JURISDICTIONAL ASSETS | 1500 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

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

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|----------------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-------------|----------------|-----------|-------|-------|--------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | OPERATING EXPENSE AND TAX SUMMARY | | | | | | | | | | | | | | | | |
| 1 | NETWORK SUPPORT EXPENSE | 6110 | | \$33,008 | S-9,LN 7 | \$0 | \$8,190 | \$0 | \$3,911 | \$7,451 | \$3,169 | \$225 | \$35 | \$0 | \$0 | \$10,026 | \$0 |
| 2 | GENERAL SUPPORT EXPENSE | 6120 | | \$2,159,765 | S-9,LN 8 | \$0 | \$535,276 | \$0 | \$286,840 | \$341,622 | \$287,153 | \$13,741 | \$1,797 | \$0 | \$0 | \$693,335 | \$0 |
| 3 | CENTRAL OFFICE EXPENSE | 6210 | | \$2,843,331 | S-9,LN 15 | \$0 | \$801,068 | \$0 | \$644,707 | \$445,277 | \$273,474 | \$26,417 | \$3,197 | \$0 | \$0 | \$649,192 | \$0 |
| 4 | INFORMATION ORIG/TERM EXPENSE | 6310 | | \$0 | S-9,LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | CABLE AND WIRE FACILITIES EXPENSE | 6410 | | \$2,398,750 | S-9,LN 25 | \$0 | \$552,557 | \$0 | \$146,848 | \$427,868 | \$347,322 | \$8,836 | \$1,311 | \$0 | \$0 | \$914,008 | \$0 |
| 6 | OTHER PLANT EXPENSE | 6510 | | \$0 | S-10,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | NETWORK OPERATIONS EXPENSE | 6530 | | \$4,110,169 | S-10,LN 13 | \$0 | \$1,018,372 | \$0 | \$542,604 | \$665,401 | \$545,208 | \$24,369 | \$3,092 | \$0 | \$0 | \$1,311,123 | \$0 |
| 8 | ACCESS / USF EXPENSE | 6540 | | \$718,213 | S-10,LN 14 | \$0 | \$647,919 | \$0 | \$0 | \$70,294 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | MARKETING EXPENSE | 6610 | | \$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 | \$0 |
| 10 | SERVICES EXPENSE | 6620 | | \$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 | \$0 |
| 11 | EXECUTIVE AND PLANNING EXPENSE | 6710 | | \$0 | S-12,LN 8+9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | GENERAL AND ADMINISTRATIVE EXPENSE | 6720 | | \$6,407,939 | S-12,LN 11+12 | \$0 | \$1,655,708 | \$0 | \$708,905 | \$989,533 | \$809,980 | \$39,282 | \$8,907 | \$0 | \$0 | \$2,195,625 | \$0 |
| 13 | SUB/TOTAL OPERATING EXPENSES | | | \$22,024,849 | | \$0 | \$6,088,195 | \$0 | \$2,376,813 | \$3,489,544 | \$2,631,431 | \$132,438 | \$28,049 | \$0 | \$0 | \$7,278,379 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 27.64% | 0.00% | 10.79% | 15.84% | 11.95% | 0.60% | 0.13% | 0.00% | 0.00% | 33.05% | 0.00% |
| 15 | DEPRECIATION AND AMORTIZATION | 6560 | | \$7,922,319 | S-10,LN 22+29 | \$0 | \$1,718,869 | \$0 | \$1,396,623 | \$1,264,193 | \$967,460 | \$64,375 | \$7,477 | \$0 | \$0 | \$2,503,322 | \$0 |
| 16 | OTHER OPERATING TAX | 7240 | | \$900,201 | S-12,LN 33 | \$0 | \$232,775 | \$0 | \$112,434 | \$155,559 | \$107,071 | \$5,320 | \$686 | \$0 | \$0 | \$286,355 | \$0 |
| 17 | EQUAL ACCESS EXPENSE | | | \$0 | S-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | INTEREST ON CUSTOMER DEPOSITS | 7250 | | \$0 | S-12,LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | RENT REVENUES/ OTHER INC/ G-L | 5240/7100/7500 | | -\$24,641 | S-10,LN 37 | \$0 | -\$5,689 | \$0 | -\$1,171 | -\$6,775 | -\$1,889 | -\$128 | -\$26 | \$0 | \$0 | -\$8,963 | \$0 |
| 20 | TOTAL OPERATING EXPENSE AND TAX | | | \$30,822,728 | | \$0 | \$8,034,150 | \$0 | \$3,884,699 | \$4,902,521 | \$3,704,073 | \$202,006 | \$36,186 | \$0 | \$0 | \$10,059,093 | \$0 |
| 21 | % DISTRIBUTION | | | 100.00% | | 0.00% | 26.07% | 0.00% | 12.60% | 15.91% | 12.02% | 0.66% | 0.12% | 0.00% | 0.00% | 32.64% | 0.00% |
| | NON OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| 22 | ABANDONED CONSTRUCTION | 7370 | | \$0 | S-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | CONTRIBUTIONS | | | \$0 | S-12,LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | OTHER NON OPERATING EXPENSE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL NON OPERATING EXPENSE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | UNCOLLECTIBLES | | | | | | | | | | | | | | | | |
| 27 | END USER MSG TOLLS | 5310 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | END USER COMMON LINE | 5320 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | IX CARRIER | 5330 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | TOTAL UNCOLLECTIBLES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | Allowance for funds used during constr (Post-9/6/95) | 7340 | | \$0 | S-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | Allowance for funds used during constr (Pre-9/6/95) | 7340 | | \$0 | S-12,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

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

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

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

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

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

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|---------|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.00% | S-3, LN 4 | 0.00% | 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 | 7500 | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | 100.00% | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | 0.00% | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | TOTAL | | 100.00% | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BASIS FOR ACTUAL INCOME TAX ALLOCATION | | | | | | | | | | | | | | | | |
| 21 | TOTAL OPERATING REVENUES | | | \$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 |

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 | 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 |
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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 \$1,051,248 | \$0 \$4,756 | \$0 \$436,909 | |
| 2 | | CENTRAL OFFICE SWITCHING | \$12,277,395 | \$0 | \$0 | \$0 | \$12,277,395 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |
| 3 | | OPERATOR SYSTEMS | \$0 | \$0 | \$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 \$0 | \$0 \$5,658,061 | |
| 5 | | INFORMATION ORIG/TERM | \$0 | \$0 | \$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 \$0 | \$0 \$993,524 | |
| 7 | | TANGIBLE ASSETS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |
| 8 | | INTANGIBLE ASSETS | \$822,369 | \$0 | \$320,377 | \$0 | \$167,592 | \$0 \$271,653 | \$0 \$34 | \$0 \$62,713 | |
| 9 | | TOTAL PLANT IN SERVICE | \$71,141,679 | \$0 | \$32,521,491 | \$0 | \$14,474,740 | \$0 \$16,989,450 | \$0 \$4,790 | \$0 \$7,151,207 | |
| 10 | | PROPERTY HELD FOR FUTURE USE | \$0 | \$0 | \$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 \$70 | \$0 \$89,302 | |
| 12 | | PLANT UNDER CONSTRUCT. - LONG TERM | \$0 | \$0 | \$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 \$0 | \$0 \$7,086 | |
| 14 | | TOTAL PROPERTY, PLANT & EQUIP. | \$72,082,220 | \$0 | \$32,909,504 | \$0 | \$14,657,941 | \$0 \$17,262,319 | \$0 \$4,860 | \$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 \$3,759 | \$0 \$5,446,222 | |
| 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. | \$56,947 | \$0 | \$17,111 | \$0 | \$11,830 | \$0 \$26,212 | \$0 \$0 | \$0 \$1,793 | |
| 20 | | OPERATING DEFERRED INCOME TAX | \$1,642,702 | \$0 | \$735,277 | \$0 | \$326,136 | \$0 \$380,153 | \$0 \$82 | \$0 \$201,053 | |
| 21 | | OTHER DEFERRED CREDITS - NET | \$2,858 | \$0 | \$1,319 | \$0 | \$446 | \$0 \$735 | \$0 \$0 | \$0 \$359 | |
| 22 | | NET TELEPHONE PLANT | \$9,748,864 | \$0 | \$3,819,196 | \$0 | \$1,053,150 | \$0 \$3,277,332 | \$0 \$1,019 | \$0 \$1,598,168 | |
| 23 | | MATERIALS AND SUPPLIES | \$230,810 | \$0 | \$102,544 | \$0 | \$46,684 | \$0 \$51,769 | \$0 \$25 | \$0 \$29,788 | |
| 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 | \$364,890 | \$0 | \$166,703 | \$0 | \$72,801 | \$0 \$87,978 | \$0 \$25 | \$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 \$1,069 | \$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% | 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 COMPANY | SOURCE | COMMON LINE | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS | | | B&C | WBI |
|--|--------|---------------------------------------|------------------|--------------|---------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|----------|------------------------|-----------------|-----------------|---------------------|-----------|-------------|
| | | | | | IN EXCESS OF CAP | | | | | | | | CHANNEL TERM | CHANNEL TERM | MILEAGE 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 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 |
| 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 |
| 3 | 2220 | OPERATOR SYSTEMS | \$0 | A-4, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | 2230 | CENTRAL OFFICE TRANSMISSION | \$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 | \$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 |
| 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 |
| 7 | 2680 | TANGIBLE ASSETS | \$0 | A-3, LN 14 | \$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 |
| 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 |
| 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% |
| 11 | 2002 | PROPERTY HELD FOR FUTURE USE | \$0 | A-6, LN 6 | \$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 |
| 13 | 2004 | PLANT UNDER CONSTRUCT. - LONG TERM | \$0 | A-6, LN 20 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | 2005 | TELEPHONE PLANT ADJUSTMENT | \$225,069 | A-6, LN 27 | \$0 | \$67,627 | \$45,599 | \$0 | \$0 | \$361 | \$798 | \$0 | \$83,329 | \$16,580 | \$3,690 | \$0 |
| 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 |
| 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% |
| 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 |
| 18 | 3200 | ACCUM DEPRECIATION - FUTURE USE | \$0 | A-7, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3400 | ACCUM AMORTIZATION - TANGIBLE PROPERTY | \$0 | A-7, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 3500 | ACCUM AMORTIZATION - INTANGIBLE PROP. | \$0 | A-7, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | 3600 | ACCUM AMORTIZATION - TEL PLANT ADJ. | \$56,947 | A-7, LN 19 | \$0 | \$17,111 | \$11,537 | \$0 | \$0 | \$91 | \$202 | \$0 | \$21,084 | \$4,195 | \$934 | \$0 |
| 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 |
| 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 |
| 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 |
| 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% |
| 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 |
| 27 | VAR | RTB STOCK, DEFERRED MAINT. & RET. | \$0 | A-3, LN17+LN: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | VAR | OTHER JURISD. ASSETS, NONCUR. ASSETS | \$0 | A-3, LN18+LN | \$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 |
| 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 |
| 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% |

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

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | FACILITY | SPECIAL ACCESS | | CHANNEL MILEAGE | | | |
|----|------|---|--------------|--------------|------------------------------------|--------------|-------------------|-------|------------------|-----------|-----------|-----------------|-------------|-----------------|-------------|---------|-------------|
| | | | COMPANY | SOURCE | | | EQUAL ACCESS | TERM | INFO | TERM | | CHANNEL TERM | 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 | \$49,890 | \$2,514,698 | \$0 | \$3,611,415 | \$0 | \$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 | \$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 | \$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 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 |
|------------|------|--|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|----------|------------------------|-----------------------------------|-------------------------|----------|-------|-------------|
| 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 ORIENTATION/TERMINATION AND CABLE AND WIRE FACILITIES

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI |
|----|----------------|--|---------------|---------------|------------------------------|-------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|--------------------------|-----------|-----------|
| | | OPERATING EXPENSE AND TAX | | | | | | | | | | | | | | |
| 1 | 6110 | NETWORK SUPPORT EXPENSE | \$12,101 | A-9,LN 6 | \$0 | \$5,827 | \$2,128 | \$0 | \$0 | \$131 | \$82 | \$20 | \$1,156 | \$941 | \$663 | \$1 |
| 2 | 6120 | GENERAL SUPPORT EXPENSE | \$822,117 | A-9,LN 7 | \$0 | \$372,354 | \$149,029 | \$0 | \$0 | \$6,853 | \$4,568 | \$1,864 | \$82,154 | \$69,322 | \$46,131 | \$909 |
| 3 | 6210 | CENTRAL OFFICE EXPENSE | \$1,445,774 | A-9,LN 15 | \$0 | \$230,239 | \$575,783 | \$0 | \$0 | \$25,226 | \$0 | \$3,263 | \$162,423 | \$219,962 | \$0 | \$0 |
| 4 | 6310 | INFORMATION ORIG/TERM EXP | \$0 | A-9,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 6410 | CABLE AND WIRE FACILITIES EXP | \$699,406 | A-9,LN 24 | \$0 | \$543,731 | \$0 | \$0 | \$0 | \$0 | \$7,719 | \$1,108 | \$48,111 | \$0 | \$76,854 | \$0 |
| 6 | 6510 | OTHER PLANT EXPENSE | \$0 | A-10,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$1,560,976 | A-10,LN 7 | \$0 | \$707,267 | \$284,925 | \$0 | \$0 | \$13,477 | \$9,261 | \$3,443 | \$157,780 | \$131,753 | \$88,410 | \$0 |
| 8 | 6540 | ACCESS / USF EXPENSE | \$647,919 | A-10,LN 8 | \$0 | \$647,919 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6610 | MARKETING EXPENSE | \$494,830 | A-11,LN 1 | \$0 | \$225,117 | \$89,774 | \$0 | \$0 | \$4,804 | \$2,912 | \$1,189 | \$49,319 | \$42,119 | \$27,185 | \$36 |
| 8 | 6620 | SERVICES EXPENSE | \$417,273 | A-11,LN29 | \$0 | \$67,784 | \$53,192 | \$0 | \$952 | \$2,552 | \$1,793 | \$663 | \$23,721 | \$20,056 | \$13,334 | \$208,614 |
| 11 | 6710 | EXECUTIVE AND PLANNING EXP | \$0 | A-12,LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6720 | GENERAL AND ADMINISTRATIVE EXP | \$2,364,612 | A-12,LN 9 | \$0 | \$1,073,195 | \$445,321 | \$0 | \$315 | \$19,680 | \$9,784 | \$4,736 | \$204,661 | \$189,546 | \$100,581 | \$82,535 |
| 13 | | SUBTOTAL OPERATING EXPENSE | \$8,465,008 | | \$0 | \$3,873,433 | \$1,600,153 | \$0 | \$1,267 | \$72,723 | \$36,119 | \$16,285 | \$729,325 | \$673,700 | \$353,158 | \$292,095 |
| 14 | | % DISTRIBUTION | 100.00% | | 0.00% | 45.76% | 18.90% | 0.00% | 0.01% | 0.86% | 0.43% | 0.19% | 8.62% | 7.96% | 4.17% | 9.65% |
| 15 | 6560 | DEPRECIATION AND AMORTIZATION | \$3,115,492 | A-10,LN 19+2' | \$0 | \$1,384,127 | \$267,402 | \$0 | \$0 | \$41,282 | \$17,961 | \$7,943 | \$403,674 | \$388,789 | \$150,610 | \$229 |
| 16 | 7200 | OTHER OPERATING TAX | \$345,209 | A-12,LN 25 | \$0 | \$160,062 | \$61,916 | \$0 | \$0 | \$2,818 | \$2,091 | \$677 | \$34,163 | \$27,897 | \$19,635 | \$24 |
| 17 | | EQUAL ACCESS EXPENSE | \$0 | A-12,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 7500 | INTEREST ON CUSTOMER DEPOSITS | \$0 | A-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 5240/7100/7500 | RENT REVENUES/ OTHER INC/ G-L | -\$6,861 | A-10,LN 35 | \$0 | -\$5,723 | \$96 | \$0 | \$0 | \$3 | -\$57 | -\$8 | -\$404 | \$30 | -\$734 | \$0 |
| 20 | | TOTAL OPERATING EXP & TAX | \$11,918,848 | | \$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 |
| 21 | | % DISTRIBUTION | 100.00% | | 0.00% | 45.41% | 16.19% | 0.00% | 0.01% | 0.98% | 0.47% | 0.21% | 9.79% | 9.15% | 4.39% | 2.45% |
| | 7370 | NON OPERATING EXPENSE | | | | | | | | | | | | | | |
| 22 | | ABANDONED CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | CONTRIBUTIONS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | TOTAL NON OPERATING EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | UNCOLLECTIBLES | | | | | | | | | | | | | | |
| 25 | 5310 | END USER MSG TOLL | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | 5320 | END USER COMMON LINE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | 5330 | IX CARRIER | \$0 | A-3,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | | TOTAL UNCOLLECTIBLES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | 7340 | ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| | | | | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | | SPECIAL ACCESS | | | | | | |
|-----------------------------------|------|-------------------------------------|---------------|-------------|------------------|-------------------|--------------|------------------|-------|-----------|---------------------|--------------|-----------------|-------------|-------------|----------|-------------|
| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | EQUAL ACCESS | INFO | TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | CHANNEL MILEAGE | 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 | \$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 | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI |
|-------------------------------|----------------|------------------------------------|------------------|----------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|-----------|------------------------|-----------------------------------|-------------------------|-------------|-------|-------------|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$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 | \$57 | \$8 | \$404 | -\$30 | \$734 | \$0 | \$64 |

| A-11,1of1 | | | CUSTOMER OPERATIONS EXPENSE ALLOCATION | | | | | | | | | | | | | | A-11,1of1 | |
|-----------|------|---|--|------------|------------------------------|-----------|-----------------------------|--------------|-----------------------|---------|----------|---------------------|-----------------------------|--------------|------------------|-----------|-----------|--|
| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | |
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | |
| 2 | | MARKETING | \$494,830 | A-3,LN 10 | \$0 | \$225,117 | \$89,774 | \$0 | \$0 | \$4,804 | \$2,912 | \$1,189 | \$49,319 | \$42,119 | \$27,185 | \$36 | \$52,374 | |
| 3 | 6621 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 4 | | - CALL COMPLETION INCL DA | \$216 | SWS-OPERAT | \$0 | \$0 | \$0 | \$0 | \$216 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5 | | - OPERATOR SERVICES UNDER CONTRACT | \$94 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$94 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6 | 6622 | PUBLISHED DIRECTORY LISTINGS | \$375 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$375 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 7 | 6623 | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | 1.0 | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | | | | | | | | | | | | | | | | |
| 10 | | - PRESUBSCRIPTION | \$30,926 | A-3,LN 22 | \$0 | \$21,849 | \$8,288 | \$0 | \$0 | \$404 | \$283 | \$102 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 11 | | - OTHER | \$12,936 | AL-1,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,936 | \$0 | |
| 12 | | - END USER PAYMENT & COLLECTION | \$21,889 | AL-1,LN 13 | \$0 | \$6,874 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,015 | \$0 | |
| 13 | | - END USER BILLING INQUIRY | \$7,442 | AL-1,LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,442 | \$0 | |
| 14 | | - IX CARRIER SVC ORDER PROCESSING | \$0 | AL-1,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 15 | | - IX CARRIER PAYMENT & COLLECTION | \$0 | AL-1,LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 16 | | - IX CARRIER BILLING INQUIRY | \$0 | AL-1,LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 17 | | - COIN COLLECT AND ADMINISTRATION | \$0 | AL-1,LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 18 | 2.0 | SUBTOTAL LOCAL BUSINESS OFFICE | \$73,192 | | \$0 | \$28,723 | \$8,288 | \$0 | \$0 | \$404 | \$283 | \$102 | \$0 | \$0 | \$0 | \$35,392 | \$0 | |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 21 | | - TOLL TICKET PROCESSING | \$5,768 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,768 | \$0 | |
| 22 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 23 | | - OTHER BILLING & COLLECTION | \$99,695 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$99,695 | \$0 | |
| 24 | | - END USER COMMON LINE | \$17,594 | DIRECT | \$0 | \$17,594 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 25 | | - CARRIER ACCESS BILLING (CABS) | \$85,259 | A-3,LN 24 | \$0 | \$0 | \$28,197 | \$0 | \$0 | \$1,398 | \$1,035 | \$335 | \$15,739 | \$13,264 | \$8,971 | \$0 | \$16,320 | |
| 26 | | SUBTOTAL CUSTOMER SERVICES | \$208,316 | | \$0 | \$17,594 | \$28,197 | \$0 | \$0 | \$1,398 | \$1,035 | \$335 | \$15,739 | \$13,264 | \$8,971 | \$105,463 | \$16,320 | |
| 27 | | TOTAL CAT 1 AND CAT 2 | \$281,508 | | \$0 | \$46,317 | \$36,485 | \$0 | \$0 | \$1,802 | \$1,318 | \$437 | \$15,739 | \$13,264 | \$8,971 | \$140,855 | \$16,320 | |
| 28 | | % DISTRIBUTION | 100.00% | | 0.00% | 16.45% | 12.96% | 0.00% | 0.00% | 0.64% | 0.47% | 0.16% | 5.59% | 4.71% | 3.19% | 50.04% | 5.80% | |
| 29 | 3.0 | ALL OTHER CUSTOMER SERVICE | \$135,081 | /LN 34 | \$0 | \$21,467 | \$16,707 | \$0 | \$268 | \$751 | \$475 | \$226 | \$7,982 | \$6,792 | \$4,363 | \$67,759 | \$8,291 | |
| 30 | | TOTAL SERVICES EXPENSE | \$417,273 | | \$0 | \$67,784 | \$53,192 | \$0 | \$952 | \$2,552 | \$1,793 | \$663 | \$23,721 | \$20,056 | \$13,334 | \$208,614 | \$24,612 | |
| 31 | | % DISTRIBUTION | 100.00% | | 0.00% | 16.24% | 12.75% | 0.00% | 0.23% | 0.61% | 0.43% | 0.16% | 5.68% | 4.81% | 3.20% | 49.99% | 5.90% | |
| 32 | | TOTAL CUSTOMER OPERATIONS EXPENSE | \$912,103 | | \$0 | \$292,901 | \$142,966 | \$0 | \$952 | \$7,356 | \$4,705 | \$1,852 | \$73,040 | \$62,175 | \$40,519 | \$208,650 | \$76,985 | |
| 33 | | % DISTRIBUTION | 100.00% | | 0.00% | 32.11% | 15.67% | 0.00% | 0.10% | 0.81% | 0.52% | 0.20% | 8.01% | 6.82% | 4.44% | 22.88% | 8.44% | |
| 34 | | CUSTOMER OPERATIONS EXCL MARKETING | \$282,192 | | \$0 | \$46,317 | \$36,485 | \$0 | \$684 | \$1,802 | \$1,318 | \$437 | \$15,739 | \$13,264 | \$8,971 | \$140,855 | \$16,320 | |
| 35 | | % DISTRIBUTION | 100.00% | | 0.00% | 16.41% | 12.93% | 0.00% | 0.24% | 0.64% | 0.47% | 0.15% | 5.58% | 4.70% | 3.18% | 49.91% | 5.78% | |
| 36 | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | |

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | CAPPED | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | FACILITY | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI |
|----|------|--|-------------|------------|------------------|-------------|-------------------|-----------|------------------|----------|----------|----------------|-----------|-----------------|-----------|-----------|-----------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | | CL | SWITCHING | EQUAL ACCESS | INFO | | TERM | TERM | TERM | TERM | | |
| | | 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 |
| 13 | 7500 | INTEREST EXPENSE | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASE | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | OTHER | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER INCOME ADJUSTMENTS | | | | | | | | | | | | | | | |
| 19 | | Amort of Excess Deferred Tax & Enviro. Tax | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ENT. | \$708 | A-3,LN 10 | \$0 | \$326 | \$120 | \$0 | \$0 | \$7 | \$5 | \$2 | \$86 | \$59 | \$45 | \$0 | \$59 |
| 21 | | TOTAL | \$708 | | \$0 | \$326 | \$120 | \$0 | \$0 | \$7 | \$5 | \$2 | \$86 | \$59 | \$45 | \$0 | \$59 |
| 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 | \$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 |
| 26 | | 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 |

Merged Group F TYCOS

| TYCOS | INDEX TO SEPARATIONS FORMS | SCHEDULE | |
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Merged Group F TYCOS

S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|--|--------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-------------|----------------|-----------|-------|-------|--------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| | REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$22,817,544 | 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% | \$1,296,460 | LN 25*FIT | \$0 | \$264,123 | \$0 | \$279,167 | \$169,944 | \$114,343 | \$11,605 | \$2,171 | \$0 | \$455,107 |
| 27 | FEDERAL SURTAX ALLOCATION - OPERATING | | \$0 | /S-2, LN 36 | \$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 | \$455,107 |
| 29 | STATE ITC AMORTIZATION | | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | Option: A | \$3,704,171 | LN25+LN28-S-12, L1 | \$0 | \$754,636 | \$0 | \$797,620 | \$485,555 | \$326,693 | \$33,156 | \$6,204 | \$0 | \$1,300,306 |
| 31 | STATE INCOME TAX @ | 7.90% | \$125,899 | LN 30*STT | \$0 | \$23,066 | \$0 | \$23,095 | \$11,033 | \$4,764 | \$2,173 | \$503 | \$0 | \$61,264 |
| 32 | STATE SURTAX EXEMPTION | | \$0 | /S-2, LN 36 | \$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 | \$61,264 |

S-2,1of1

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

S-2,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---|------|-----|------------------|---------------------|----------------------------|--------------|----------------|--------------|----------------------------|--------------|----------------|-----------|-------|-------|--------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | \$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 | 0X | | \$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% |

| S-3,1of1 | | OTHER TELECOMMUNICATIONS PLANT | | | | | | | | | | | | | | S-3,1of1 | |
|--------------------------------------|------------------------------------|--------------------------------|-----|------------------|---------------------|---|--------------|-----------------------------|--------------|---|--------------|-----------------------------|-----------|-------|-------|--------------|-------|
| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$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 | | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | 2110 | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$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% |
| GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | | |
| 12 | 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 | | | | | | | | | | | | | | | | | |
| 15 | CAPITAL LEASES | 2681 | | | | | | | | | | | | | | | |
| 16 | GENERAL SUPPORT | | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CENTRAL OFFICE EQUIP (DSL) | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | INFORMATION ORIG/TERM | | | \$0 | S-5.LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5.LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL CAPITAL LEASES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LEASEHOLD IMPROVEMENTS | 2682 | | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT | | | \$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% |
| GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | | |
| 31 | 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 |
| 32 | % 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 | | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | 2690 | | \$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% |

S-4, 1 of 2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4, 1 of 2

[illegible]

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------|------|----------|------------------|---------------------|---|--------------|-----------------------------|--------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | TANDEM SWITCHING EQUIPMENT | 2210 | 2.0 | | | | | | | | | | | | | | |
| 43 | ACCESS | | 2.1 | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44 | NON ACCESS | | 2.2 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | OTHER | | 2.3 | \$0 | LN 12+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 | SUBTOTAL TANDEM SWITCHING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | LOCAL SWITCHING EQUIPMENT | 2210 | 3.0 | | | | | | | | | | | | | | |
| 48 | ACCESS | | 3.1 | \$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 | \$1,004,082 | 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% |

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

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

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| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|----------------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-------------|----------------|-----------|-------|-------|--------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | OPERATING EXPENSE AND TAX SUMMARY | | | | | | | | | | | | | | | | |
| 1 | NETWORK SUPPORT EXPENSE | 6110 | | \$33,376 | S-9.LN 7 | \$0 | \$7,861 | \$0 | \$4,168 | \$7,552 | \$3,222 | \$226 | \$43 | \$0 | \$0 | \$10,305 | \$0 |
| 2 | GENERAL SUPPORT EXPENSE | 6120 | | \$2,188,340 | S-9.LN 8 | \$0 | \$511,232 | \$0 | \$304,879 | \$347,283 | \$289,658 | \$13,730 | \$1,971 | \$0 | \$0 | \$719,586 | \$0 |
| 3 | CENTRAL OFFICE EXPENSE | 6210 | | \$2,880,283 | S-9.LN 15 | \$0 | \$707,243 | \$0 | \$747,976 | \$446,976 | \$264,783 | \$28,759 | \$4,245 | \$0 | \$0 | \$680,302 | \$0 |
| 4 | INFORMATION ORIG/TERM EXPENSE | 6310 | | \$0 | S-9.LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | CABLE AND WIRE FACILITIES EXPENSE | 6410 | | \$2,431,503 | S-9.LN 25 | \$0 | \$561,031 | \$0 | \$145,876 | \$433,358 | \$352,752 | \$8,440 | \$1,368 | \$0 | \$0 | \$928,678 | \$0 |
| 6 | OTHER PLANT EXPENSE | 6510 | | \$0 | S-10.LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | NETWORK OPERATIONS EXPENSE | 6530 | | \$4,165,649 | S-10.LN 13 | \$0 | \$976,816 | \$0 | \$574,815 | \$676,555 | \$551,014 | \$24,208 | \$3,471 | \$0 | \$0 | \$1,358,771 | \$0 |
| 8 | ACCESS / USF EXPENSE | 6540 | | \$721,766 | S-10.LN 14 | \$0 | \$650,430 | \$0 | \$0 | \$71,336 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | MARKETING EXPENSE | 6610 | | \$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 | \$0 |
| 10 | SERVICES EXPENSE | 6620 | | \$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 | \$0 |
| 11 | EXECUTIVE AND PLANNING EXPENSE | 6710 | | \$0 | S-12.LN 8+9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | GENERAL AND ADMINISTRATIVE EXPENSE | 6720 | | \$6,496,011 | S-12.LN 11+12 | \$0 | \$1,599,262 | \$0 | \$775,222 | \$1,002,402 | \$813,866 | \$40,293 | \$9,628 | \$0 | \$0 | \$2,255,338 | \$0 |
| 13 | SUBTOTAL OPERATING EXPENSES | | | \$22,317,478 | | \$0 | \$5,894,539 | \$0 | \$2,596,525 | \$3,534,892 | \$2,645,745 | \$135,516 | \$30,575 | \$0 | \$0 | \$7,479,686 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 26.41% | 0.00% | 11.63% | 15.84% | 11.86% | 0.61% | 0.14% | 0.00% | 0.00% | 33.51% | 0.00% |
| 15 | DEPRECIATION AND AMORTIZATION | 6560 | | \$7,713,289 | S-10.LN 22+29 | \$0 | \$1,642,576 | \$0 | \$1,366,252 | \$1,257,685 | \$890,373 | \$60,089 | \$7,622 | \$0 | \$0 | \$2,488,693 | \$0 |
| 16 | OTHER OPERATING TAX | 7240 | | \$912,010 | S-12.LN 33 | \$0 | \$226,178 | \$0 | \$116,665 | \$157,783 | \$107,975 | \$5,314 | \$736 | \$0 | \$0 | \$297,360 | \$0 |
| 17 | EQUAL ACCESS EXPENSE | | | \$0 | S-12.LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | INTEREST ON CUSTOMER DEPOSITS | 7250 | | \$0 | S-12.LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | RENT REVENUES/ OTHER INC/ G-L | 5240/7100/7500 | | -\$24,641 | S-10.LN 37 | \$0 | -\$5,698 | \$0 | -\$1,142 | -\$6,777 | -\$1,892 | -\$125 | -\$30 | \$0 | \$0 | -\$8,976 | \$0 |
| 20 | TOTAL OPERATING EXPENSE AND TAX | | | \$30,918,137 | | \$0 | \$7,757,595 | \$0 | \$4,078,299 | \$4,943,583 | \$3,642,201 | \$200,794 | \$38,902 | \$0 | \$0 | \$10,256,763 | \$0 |
| 21 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.09% | 0.00% | 13.19% | 15.99% | 11.78% | 0.65% | 0.13% | 0.00% | 0.00% | 33.17% | 0.00% |
| | NON OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| 22 | ABANDONED CONSTRUCTION | 7370 | | \$0 | S-2.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | CONTRIBUTIONS | | | \$0 | S-12.LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | OTHER NON OPERATING EXPENSE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL NON OPERATING EXPENSE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | UNCOLLECTIBLES | | | | | | | | | | | | | | | | |
| 27 | END USER MSG TOLLS | 5310 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | END USER COMMON LINE | 5320 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | IX CARRIER | 5330 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | TOTAL UNCOLLECTIBLES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | Allowance for funds used during constr (Post-9/6/95) | 7340 | | \$0 | S-2.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | Allowance for funds used during constr (Pre-9/6/95) | 7340 | | \$0 | S-12.LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-----------|-----------------------------|-----------|-------|-------|-------------|-------|
| | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | 2110 | | 100.00% | S-3, LN 11 | 0.00% | 24.17% | 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 | 6310 | | | | | | | | | | | | | | | |
| 17 | IOT EXPENSES - COIN PAY TEL | | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | IOT EXPENSES - COINLESS PAY TEL | | | \$0 | LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | IOT EXPENSES - OTHER | | | \$0 | LN 5+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | IOT EXPENSES - CPE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL INFORMATION ORIG/TERM EXP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | CABLE AND WIRE FACILITIES EXPENSE | 6410 | | | | | | | | | | | | | | | |
| 23 | ALLOCATED | | | \$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% |

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|--|--|----------------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 100.00% | S-2,LN 10 | 0.00% | 24.17% | 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 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 | | \$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 - TTPA | 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 |

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

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

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|---------|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.00% | S-3, LN 4 | 0.00% | 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 | 7500 | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | 100.00% | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | 0.00% | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | TOTAL | | 100.00% | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BASIS FOR ACTUAL INCOME TAX ALLOCATION | | | | | | | | | | | | | | | | |
| 21 | TOTAL OPERATING REVENUES | | | \$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

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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 \$459,225 | | |
| 2 | | CENTRAL OFFICE SWITCHING | \$9,399,016 | \$0 | \$0 | \$0 | \$9,399,016 | \$0 \$0 | \$0 \$0 | | |
| 3 | | OPERATOR SYSTEMS | \$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 \$5,882,917 | | |
| 5 | | INFORMATION ORIG/TERM | \$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 \$990,224 | | |
| 7 | | TANGIBLE ASSETS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | | |
| 8 | | INTANGIBLE ASSETS | \$850,929 | \$0 | \$347,182 | \$0 | \$141,542 | \$0 \$292,266 | \$0 \$69,905 | | |
| 9 | | TOTAL PLANT IN SERVICE | \$71,006,548 | \$0 | \$34,090,436 | \$0 | \$11,458,368 | \$0 \$18,050,890 | \$0 \$7,402,271 | | |
| 10 | | PROPERTY HELD FOR FUTURE USE | \$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 \$31,362 | | |
| 12 | | PLANT UNDER CONSTRUCT. - LONG TERM | \$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 \$7,910 | | |
| 14 | | TOTAL PROPERTY, PLANT & EQUIP. | \$71,490,965 | \$0 | \$34,295,420 | \$0 | \$11,526,119 | \$0 \$18,223,281 | \$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 \$5,729,971 | | |
| 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. | \$57,339 | \$0 | \$17,308 | \$0 | \$11,055 | \$0 \$26,975 | \$0 \$2,001 | | |
| 20 | | OPERATING DEFERRED INCOME TAX | \$1,614,692 | \$0 | \$786,664 | \$0 | \$205,761 | \$0 \$405,310 | \$0 \$216,886 | | |
| 21 | | OTHER DEFERRED CREDITS - NET | \$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 \$1,492,686 | | |
| 23 | | MATERIALS AND SUPPLIES | \$188,962 | \$0 | \$98,310 | \$0 | \$14,433 | \$0 \$48,403 | \$0 \$27,796 | | |
| 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 | \$366,603 | \$0 | \$176,404 | \$0 | \$56,065 | \$0 \$94,705 | \$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 \$1,559,886 | | |
| 29 | | RETURN ON INVESTMENT FOR SETTLEMENTS | \$1,009,702 | \$0 | \$398,706 | \$0 | \$85,675 | \$0 \$357,542 | \$0 \$167,682 | | |
| 30 | | PLANT SPECIFIC EXPENSE | \$2,990,265 | \$0 | \$1,177,629 | \$0 | \$744,489 | \$0 \$728,184 | \$0 \$339,106 | | |
| 31 | | PLANT NON SPECIFIC EXPENSES EXCL DEP | \$2,202,061 | \$0 | \$1,393,114 | \$0 | \$234,132 | \$0 \$404,338 | \$0 \$170,477 | | |
| 32 | | DEPRECIATION & AMORTIZATION | \$3,008,828 | \$0 | \$1,363,725 | \$0 | \$278,731 | \$0 \$931,239 | \$0 \$434,945 | | |
| 33 | | MARKETING EXPENSE | \$501,728 | \$0 | \$242,421 | \$0 | \$73,266 | \$0 \$128,911 | \$0 \$57,096 | | |
| 34 | | OTHER CUSTOMER OPERATIONS EXPENSES | \$422,525 | \$0 | \$72,121 | \$0 | \$45,161 | \$0 \$65,682 | \$0 \$28,313 | | |
| 35 | | CORPORATE OPERATIONS EXPENSES | \$2,374,484 | \$0 | \$1,108,240 | \$0 | \$423,484 | \$0 \$520,828 | \$0 \$238,251 | | |
| 36 | | EQUAL ACCESS EXPENSE | \$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 \$37,118 | | |
| 38 | | GROSS RECEIPTS TAX | \$1,842 | \$0 | \$1,369 | \$0 | \$304 | \$0 \$124 | \$0 \$13 | | |
| 39 | | UNCOLLECTIBLES/RENT REVENUES | -\$6,840 | \$0 | -\$5,735 | \$0 | \$37 | \$0 -\$1,089 | \$0 -\$53 | | |
| 40 | | NON OPERATING EXPENSE | \$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 \$1,305,265 | | |
| 42 | | STATE INCOME TAX - NET OF ITC | \$46,161 | \$0 | \$21,547 | \$0 | \$1,056 | \$0 \$14,541 | \$0 \$9,009 | | |
| 43 | | SUBTOTAL OPER EXPENSE & TAX | \$11,883,898 | \$0 | \$5,541,909 | \$0 | \$1,853,769 | \$0 \$2,877,874 | \$0 \$1,314,275 | | |
| 44 | | FEDERAL INCOME TAX - NET OF ITC | \$543,290 | \$0 | \$214,499 | \$0 | \$46,079 | \$0 \$192,406 | \$0 \$90,254 | | |
| 45 | | TOTAL REVENUE REQUIREMENT | \$13,436,890 | \$0 | \$6,155,114 | \$0 | \$1,985,522 | \$0 \$3,427,822 | \$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 | TRAFFIC SENSITIVE | | | COMMON TRANSPORT | | | SPECIAL ACCESS | | B&C | WBI | | |
|--|--------|---|------------------|--------------|---------------------|-------------------|-------------|-----------------|------------------|-----------|----------|------------------------|-----------------|-------------|-----------|-------------------------|-------------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | | | CHANNEL MILEAGE TERM | FACILITY |
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$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% | 10.75% | 10.76% | 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 | | 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

| | | | COMMON LINE | | | TRAFFIC SENSITIVE | | | COMMON TRANSPORT | | | SPECIAL ACCESS | | CHANNEL MILEAGE | | | |
|------------------------|------|--|------------------|---------------|---------------------|-------------------|--------------|-----------------|------------------|-----------|-----------|------------------------|-----------------|-----------------|-------------|----------|-------------|
| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | TERM | FACILITY | B&C | WBI |
| 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 | \$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 | 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 | \$31,952,870 | A-4, LN 42 | \$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 |
| 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 | \$33,779,717 | A-5, LN 23 | \$0 | \$26,118,350 | \$0 | \$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 | \$0 | \$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

[illegible]

A-4.2 CENTRAL OFFICE EQUIPMENT 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 |
|------------|------|--|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|----------|------------------------|-----------------------------------|-------------------------|----------|-------|-------------|
| 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 | \$0 | \$5,882,917 |
| 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) | \$487,548 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$487,548 | \$0 | \$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 | \$0 |
| 33 | | INTEREXCHANGE CIRCUIT | | | | | | | | | | | | | | | |
| 34 | | FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$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 | \$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 | \$5,475,155 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$235,872 | \$0 | \$92,648 | \$0 | \$5,146,635 | \$0 | \$0 | \$0 |
| 39 | | HOST/REMOTE CIRCUIT | \$341,435 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$341,435 | \$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 | \$22,553,854 | | \$0 | \$5,488,152 | \$0 | \$0 | \$0 | \$669,113 | \$0 | \$92,648 | \$4,786,842 | \$5,634,182 | \$0 | \$0 | \$5,882,917 |
| 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 | \$5,882,917 |
| 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% | 18.41% |
| 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% | 30.81% | 0.00% | 0.00% | 0.00% | 3.24% | 0.00% | 0.27% | 20.51% | 22.19% | 0.00% | 0.00% | 22.99% |

A-5.1 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 | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI |
|--------------------|------|-----------------------------------|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-------|-----------|------------------------|-----------------------------------|-------------------------|-------------|-------|-----------|
| ALLOCATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | | EQUIVALENT ACCESS LINES - MSG CWF | 100% | AL-1, LN 4 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | | IX CIRCUIT MILES - MSG CWF | 100% | AL-1, LN 8 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 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 | \$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 | \$0 | \$42,301 | \$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 | \$0 | \$226,161 | \$49,858 | \$0 | \$0 | \$20,112 | \$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 | \$0 | \$161,644 | \$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 | \$0 | \$430,106 | \$49,858 | \$2,610,245 | \$0 | \$3,580,933 | \$0 | \$990,224 |
| 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 | \$0 | \$430,106 | \$49,858 | \$2,610,245 | \$0 | \$3,580,933 | \$0 | \$990,224 |
| 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% |

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[illegible]

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | |
|-----------------------------------|------|-------------------------------------|------------------|-----------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|-----------|------------------------|-----------------------------------|-------------------------|-------------|---------|-------------|--------|
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | |
| 1 | | GEN SUPPORT, COE, IOT AND C&WF | \$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 | | | | | | | | | | | | | | | | | | |
| 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% |
| 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% |
| 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% | |
| 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 | |
| 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% |

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PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI |
|-------------------------------|--------------|------------------------------------|------------------|----------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|-----------|------------------------|-----------------------------------|-------------------------|-------------|-------|-------------|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$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 | \$0 | \$430,106 | \$49,858 | \$2,610,245 | \$0 | \$3,580,933 | \$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 / USE 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 |

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CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

| 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 |
|----|------|---|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|---------|----------|------------------------|-----------------------------------|-------------------------|----------|-----------|----------|
| | | 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-OPERATI | \$0 | \$0 | \$0 | \$0 | \$219 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | - OPERATOR SERVICES UNDER CONTRACT | \$94 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$94 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 6622 | PUBLISHED DIRECTORY LISTINGS | \$380 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$380 | \$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 | \$0 | \$1,708 | \$1,116 | \$410 | \$18,917 | \$15,257 | \$9,535 | \$0 | \$18,780 |
| 25 | | SUBTOTAL CUSTOMER SERVICES | \$211,330 | | \$0 | \$17,851 | \$20,757 | \$0 | \$0 | \$1,708 | \$1,116 | \$410 | \$18,917 | \$15,257 | \$9,535 | \$107,000 | \$18,780 |
| 26 | | TOTAL CAT 1 AND CAT 2 | \$285,502 | | \$0 | \$49,263 | \$26,745 | \$0 | \$0 | \$2,194 | \$1,417 | \$530 | \$18,917 | \$15,257 | \$9,535 | \$142,863 | \$18,780 |
| 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% |

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 | \$2,990,265 | 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 |
| 13 | 7500 | INTEREST EXPENSE | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASE | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | OTHER | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER INCOME ADJUSTMENTS | | | | | | | | | | | | | | | |
| 19 | | Amort of Excess Deferred Tax & Enviro. Tax | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ENT. | \$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 |
| 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 |