

Merged Group G TYCOS

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REVENUE REQUIREMENT SUMMARY

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE | | SPECIAL ACCESS | | INTRASTATE | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|--|--------------------|---------------------|---------------------------|--------------|----------------|-------------|---------------------------|-------------|----------------|-----------|-------|--------|--------------|
| | | | | MESSAGE TOLL INTRALATA | INTERLATA | INTRALATA | INTERLATA | MESSAGE TOLL INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| | REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$5,917,963 | S-2, LN 35 | \$0 | \$11,218,362 | \$0 | \$7,480,204 | \$5,326,536 | \$3,915,548 | \$788,609 | \$8,715 | \$0 | \$0 | \$23,179,989 |
| 2 | RATE OF RETURN | 11.13% | | 0.00% | 11.13% | 0.00% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 0.00% | 11.13% | 11.13% |
| 3 | RETURN ON INVESTMENT | \$5,745,753 | LN1*LN 2 | \$0 | \$1,248,043 | \$0 | \$832,173 | \$574,323 | \$423,739 | \$87,733 | \$970 | \$0 | \$0 | \$2,578,774 |
| 4 | ALLOWANCE FOR FUNDS USED DURING CONSTR | \$0 | S-8, LN 31&32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | NET RETURN FOR SETTLEMENTS | \$5,745,753 | LN3-LN4 | \$0 | \$1,248,043 | \$0 | \$832,173 | \$574,323 | \$423,739 | \$87,733 | \$970 | \$0 | \$0 | \$2,578,774 |
| 6 | FEDERAL OPERATING INCOME TAX | \$3,093,009 | LN 28 | \$0 | \$671,747 | \$0 | \$448,468 | \$309,034 | \$227,973 | \$47,200 | \$522 | \$0 | \$0 | \$1,388,064 |
| 7 | LESS: FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NET FEDERAL INCOME TAX | \$3,093,009 | LN 6-LN 7 | \$0 | \$671,747 | \$0 | \$448,468 | \$309,034 | \$227,973 | \$47,200 | \$522 | \$0 | \$0 | \$1,388,064 |
| 9 | STATE AND LOCAL INCOME TAX | \$638,105 | LN 33 | \$0 | \$134,321 | \$0 | \$89,759 | \$67,147 | \$45,259 | \$20,745 | \$123 | \$0 | \$0 | \$280,751 |
| 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 | \$638,105 | LN 9-LN 10 | \$0 | \$134,321 | \$0 | \$89,759 | \$67,147 | \$45,259 | \$20,745 | \$123 | \$0 | \$0 | \$280,751 |
| 13 | OPERATING EXPENSE AND TAX | \$51,041,812 | S-8, LN 20 | \$0 | \$13,219,734 | \$0 | \$6,527,135 | \$6,143,621 | \$4,094,489 | \$747,529 | \$31,531 | \$0 | \$0 | \$20,277,773 |
| 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 | \$60,518,679 | S+8+11thru15 | \$0 | \$15,273,845 | \$0 | \$7,897,534 | \$7,094,124 | \$4,791,460 | \$903,206 | \$33,146 | \$0 | \$0 | \$24,525,363 |
| 17 | GROSS RECEIPTS/PSC TAX RATE (GROSS UP) | | | | | | | | | | | | | |
| 18 | GROSS RECEIPTS/PSC TAX | \$188,667 | LN 16*LN 17 | \$0 | \$2,937 | \$0 | \$1,597 | \$57,845 | \$24,001 | \$16,788 | \$149 | \$0 | \$0 | \$85,350 |
| 19 | TOTAL REVENUE REQUIREMENT | \$60,707,345 | | \$0 | \$15,276,782 | \$0 | \$7,899,131 | \$7,151,970 | \$4,815,460 | \$919,995 | \$33,295 | \$0 | \$0 | \$24,610,713 |

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

| | | | | | | | | | | | | | | |
|----|--|-------------|-----------------------|-----|-------------|-----|-------------|-----------|-----------|-----------|---------|-----|-----|-------------|
| * | * | * | * | * | * | * | * | * | * | * | * | * | * | * |
| | OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | |
| 20 | RETURN ON INVESTMENT | \$5,745,753 | LN 3 | \$0 | \$1,248,043 | \$0 | \$832,173 | \$574,323 | \$423,739 | \$87,733 | \$970 | \$0 | \$0 | \$2,578,774 |
| 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 | \$1,594 | S-12, LN 25+26 | \$0 | \$512 | \$0 | (\$696) | \$402 | \$360 | \$76 | \$0 | \$0 | \$0 | \$940 |
| 23 | TOTAL INCOME ADJUSTMENTS | \$1,594 | LN 21+22 | \$0 | \$512 | \$0 | (\$696) | \$402 | \$360 | \$76 | \$0 | \$0 | \$0 | \$940 |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$5,744,159 | | \$0 | \$1,247,531 | \$0 | \$832,868 | \$573,921 | \$423,379 | \$87,657 | \$969 | \$0 | \$0 | \$2,577,834 |
| 26 | FEDERAL INCOME TAX | @ 35.00% | LN 25*FIT | \$0 | \$671,747 | \$0 | \$448,468 | \$309,034 | \$227,973 | \$47,200 | \$522 | \$0 | \$0 | \$1,388,064 |
| 27 | FEDERAL SURTAX ALLOCATION - OPERATING | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | NET FEDERAL INCOME TAX BEFORE ITC | \$3,093,009 | LN26-LN27 | \$0 | \$671,747 | \$0 | \$448,468 | \$309,034 | \$227,973 | \$47,200 | \$522 | \$0 | \$0 | \$1,388,064 |
| 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, LN 30 | \$0 | \$1,919,279 | \$0 | \$1,281,336 | \$882,955 | \$651,352 | \$134,857 | \$1,491 | \$0 | \$0 | \$3,965,898 |
| 31 | STATE INCOME TAX | @ 7.90% | LN 30*SIT | \$0 | \$134,321 | \$0 | \$89,759 | \$67,147 | \$45,259 | \$20,745 | \$123 | \$0 | \$0 | \$280,751 |
| 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 | \$638,105 | | \$0 | \$134,321 | \$0 | \$89,759 | \$67,147 | \$45,259 | \$20,745 | \$123 | \$0 | \$0 | \$280,751 |

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 | | \$21,997,157 | S-3,LN 10 | \$0 | \$5,456,103 | \$0 | \$2,808,841 | \$2,975,879 | \$1,807,235 | \$357,490 | \$2,620 | \$0 | \$0 | \$8,588,989 | \$0 |
| 2 | CENTRAL OFFICE SWITCHING EQUIPMENT | 2210 | | \$37,746,480 | S-4,LN 52 | \$0 | \$20,644,272 | \$0 | \$0 | \$6,973,452 | \$4,745,338 | \$0 | \$0 | \$0 | \$0 | \$5,383,417 | \$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 | | \$76,033,975 | S-4,LN 78 | \$0 | \$10,402,066 | \$0 | \$28,122,259 | \$6,000,715 | \$3,840,458 | \$3,255,876 | \$31,881 | \$0 | \$0 | \$24,380,720 | \$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 | | \$194,126,779 | S-5,LN 42 | \$0 | \$44,838,378 | \$0 | \$9,797,463 | \$24,882,266 | \$16,800,026 | \$1,142,252 | \$14,598 | \$0 | \$0 | \$96,651,794 | \$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 | | \$2,305,751 | S-3,LN 36 | \$0 | \$570,723 | \$0 | \$280,866 | \$274,122 | \$194,085 | \$22,313 | \$437 | \$0 | \$0 | \$963,205 | \$0 |
| 9 | TOTAL PLANT IN SERVICE A/C 2001 | | | \$332,210,142 | | \$0 | \$81,911,543 | \$0 | \$41,009,429 | \$41,106,434 | \$27,387,143 | \$4,777,931 | \$49,536 | \$0 | \$0 | \$135,968,125 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.66% | 0.00% | 12.34% | 12.37% | 8.24% | 1.44% | 0.01% | 0.00% | 0.00% | 40.93% | 0.00% |
| 11 | PROPERTY HELD FOR FUTURE USE | 2002 | | \$0 | S-6,LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | PLANT UNDER CONSTR - SHORT TERM | 2003 | | \$3,339,218 | S-6,LN 15 | \$0 | \$795,030 | \$0 | \$384,707 | \$356,135 | \$333,611 | \$49,953 | \$80 | \$0 | \$0 | \$1,419,704 | \$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 | | \$188,616 | S-6,LN 27 | \$0 | \$44,122 | \$0 | \$17,962 | \$23,767 | \$29,258 | \$1,557 | \$0 | \$0 | \$0 | \$71,949 | \$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 | | | \$335,737,976 | | \$0 | \$82,750,695 | \$0 | \$41,412,098 | \$41,486,336 | \$27,750,013 | \$4,829,441 | \$49,616 | \$0 | \$0 | \$137,459,778 | \$0 |
| 18 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.65% | 0.00% | 12.33% | 12.36% | 8.27% | 1.44% | 0.01% | 0.00% | 0.00% | 40.94% | 0.00% |
| 19 | ACCUM DEPRECIATION - PLANT IN SERVICE | 3100 | | \$276,760,449 | S-7,LN 18 | \$0 | \$69,844,907 | \$0 | \$33,040,412 | \$35,426,312 | \$23,416,180 | \$4,009,976 | \$39,975 | \$0 | \$0 | \$110,982,689 | \$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 | | \$149,638 | S-7,LN 25 | \$0 | \$35,004 | \$0 | \$14,250 | \$18,855 | \$23,212 | \$1,236 | \$0 | \$0 | \$0 | \$57,081 | \$0 |
| 24 | OPERATING DEFERRED INCOME TAX - NET | VAR | | \$9,388,310 | S-7,LN 32 | \$0 | \$2,287,426 | \$0 | \$1,097,632 | \$1,021,761 | \$610,062 | \$54,659 | \$2,190 | \$0 | \$0 | \$4,314,647 | \$0 |
| 25 | CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$164,915 | S-7,LN 38 | \$0 | \$41,507 | \$0 | \$15,803 | \$30,972 | \$7,925 | \$304 | \$60 | \$0 | \$0 | \$68,344 | \$0 |
| 26 | NET TELEPHONE PLANT | | | \$49,274,664 | | \$0 | \$10,541,851 | \$0 | \$7,244,001 | \$4,988,436 | \$3,692,633 | \$763,267 | \$7,391 | \$0 | \$0 | \$22,037,018 | \$0 |
| 27 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.39% | 0.00% | 14.70% | 10.12% | 7.49% | 1.55% | 0.02% | 0.00% | 0.00% | 44.72% | 0.00% |
| 28 | MATERIALS AND SUPPLIES | 1220 | | \$1,066,449 | S-6,LN 31 | \$0 | \$246,436 | \$0 | \$51,108 | \$142,532 | \$92,493 | \$4,710 | \$69 | \$0 | \$0 | \$529,101 | \$0 |
| 29 | INVESTMENT IN NONAFFILIATED CO'S | 1402 | | \$0 | S-6,LN 33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | OTHER NONCURRENT ASSETS | 1410 | | \$0 | S-6,LN 34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | DEFERRED MAINTENANCE & RETIREMENTS | 1438 | | \$0 | S-6,LN 35 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | EQUAL ACCESS EQUIPMENT | 1439 | | \$0 | S-6,LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | OTHER JURISDICTIONAL ASSETS | 1500 | | \$0 | S-6,LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CASH WORKING CAPITAL | 0X | | \$1,576,917 | | \$0 | \$430,075 | \$0 | \$185,095 | \$195,568 | \$130,421 | \$20,632 | \$1,255 | \$0 | \$0 | \$613,871 | \$0 |
| 35 | NET TEL PLANT, M&S AND CASH WORKING CAPITAL | | | \$51,918,030 | | \$0 | \$11,218,362 | \$0 | \$7,480,204 | \$5,326,536 | \$3,915,548 | \$788,609 | \$8,715 | \$0 | \$0 | \$23,179,989 | \$0 |
| 36 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.61% | 0.00% | 14.41% | 10.26% | 7.54% | 1.52% | 0.02% | 0.00% | 0.00% | 44.65% | 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 | | | \$21,314,156 | | \$0 | \$5,392,306 | \$0 | \$2,464,434 | \$2,799,106 | \$1,843,757 | \$259,506 | \$18,626 | \$0 | \$0 | \$8,536,420 | \$0 |
| 3 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.30% | 0.00% | 11.56% | 13.13% | 8.65% | 1.22% | 0.09% | 0.00% | 0.00% | 40.05% | 0.00% |
| 4 | - CLASS B SEPARATIONS | | | | | | | | | | | | | | | | |
| 5 | COE, IOT AND C&WF | | | \$307,907,234 | | \$0 | \$75,884,717 | \$0 | \$37,919,722 | \$37,856,433 | \$25,385,823 | \$4,398,128 | \$46,479 | \$0 | \$0 | \$126,415,932 | \$0 |
| 6 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.65% | 0.00% | 12.32% | 12.29% | 8.24% | 1.43% | 0.02% | 0.00% | 0.00% | 41.06% | 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) | | | \$21,374,979 | LN 6+DIRECT | \$0 | \$5,302,711 | \$0 | \$2,728,008 | \$2,895,293 | \$1,758,226 | \$352,691 | \$2,528 | \$0 | \$0 | \$8,335,522 | \$0 |
| 9 | GENERAL PURPOSE COMPUTERS | | | \$622,178 | LN 6+DIRECT | \$0 | \$153,391 | \$0 | \$80,833 | \$80,586 | \$49,009 | \$4,799 | \$92 | \$0 | \$0 | \$253,467 | \$0 |
| 10 | TOTAL LAND AND SUPPORT ASSETS | | | \$21,997,157 | | \$0 | \$5,456,103 | \$0 | \$2,808,841 | \$2,975,879 | \$1,807,235 | \$357,490 | \$2,620 | \$0 | \$0 | \$8,588,989 | \$0 |
| 11 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.80% | 0.00% | 12.77% | 13.53% | 8.22% | 1.63% | 0.01% | 0.00% | 0.00% | 39.05% | 0.00% |
| 12 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | |
| 13 | ORIG/TERM, AND C&WF | | | \$329,904,391 | | \$0 | \$81,340,819 | \$0 | \$40,728,564 | \$40,832,312 | \$27,193,058 | \$4,755,619 | \$49,099 | \$0 | \$0 | \$135,004,920 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.66% | 0.00% | 12.35% | 12.38% | 8.24% | 1.44% | 0.01% | 0.00% | 0.00% | 40.92% | 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 | | | \$329,904,391 | | \$0 | \$81,340,819 | \$0 | \$40,728,564 | \$40,832,312 | \$27,193,058 | \$4,755,619 | \$49,099 | \$0 | \$0 | \$135,004,920 | \$0 |
| 33 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.66% | 0.00% | 12.35% | 12.38% | 8.24% | 1.44% | 0.01% | 0.00% | 0.00% | 40.92% | 0.00% |
| | INTANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | 2690 | | \$2,305,751 | LN 33 | \$0 | \$570,723 | \$0 | \$280,866 | \$274,122 | \$194,085 | \$22,313 | \$437 | \$0 | \$0 | \$963,205 | \$0 |
| 35 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$2,305,751 | | \$0 | \$570,723 | \$0 | \$280,866 | \$274,122 | \$194,085 | \$22,313 | \$437 | \$0 | \$0 | \$963,205 | \$0 |
| 37 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.75% | 0.00% | 12.18% | 11.89% | 8.42% | 0.97% | 0.02% | 0.00% | 0.00% | 41.77% | 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 | \$350,610 | LN 11+DIRECT | \$0 | \$73,439 | \$0 | \$0 | \$40,944 | \$30,328 | \$0 | \$0 | \$0 | \$0 | \$205,899 | \$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 | | | \$350,610 | | \$0 | \$73,439 | \$0 | \$0 | \$40,944 | \$30,328 | \$0 | \$0 | \$0 | \$0 | \$205,899 | \$0 |
| 47 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.95% | 0.00% | 0.00% | 11.68% | 8.65% | 0.00% | 0.00% | 0.00% | 0.00% | 58.73% | 0.00% |
| | LOCAL SWITCHING EQUIPMENT | 2210 | 3.0 | | | | | | | | | | | | | | |
| 48 | ACCESS | | 3.1 | \$37,395,870 | LN 13 | \$0 | \$20,570,833 | \$0 | \$0 | \$6,932,508 | \$4,715,011 | \$0 | \$0 | \$0 | \$0 | \$5,177,518 | \$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 | | | \$37,395,870 | | \$0 | \$20,570,833 | \$0 | \$0 | \$6,932,508 | \$4,715,011 | \$0 | \$0 | \$0 | \$0 | \$5,177,518 | \$0 |
| 51 | % DISTRIBUTION | | | 100.00% | | 0.00% | 55.01% | 0.00% | 0.00% | 18.54% | 12.61% | 0.00% | 0.00% | 0.00% | 0.00% | 13.85% | 0.00% |
| 52 | TOTAL SWITCHING EQUIPMENT | | | \$37,746,480 | | \$0 | \$20,644,272 | \$0 | \$0 | \$6,973,452 | \$4,745,338 | \$0 | \$0 | \$0 | \$0 | \$5,383,417 | \$0 |
| 53 | % DISTRIBUTION | | | 100.00% | | 0.00% | 54.69% | 0.00% | 0.00% | 18.47% | 12.57% | 0.00% | 0.00% | 0.00% | 0.00% | 14.26% | 0.00% |
| | CENTRAL OFFICE TRANSMISSION | 2230 | 4.0 | | | | | | | | | | | | | | |
| 54 | EXCHANGE CIRCUIT | | 4.1 | | | | | | | | | | | | | | |
| 55 | 4.11 - EXCH-WB = DS1 > | | 4.11 | \$8,391,983 | AL-1, LN12 | \$0 | \$34,827 | \$0 | \$5,478,381 | \$18,302 | \$14,320 | \$602,462 | \$1,409 | \$0 | \$0 | \$2,242,283 | \$0 |
| 56 | EXCH TRUNK - EAS | | 4.121 | \$767,583 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$767,583 | \$0 |
| 57 | 4.11D - DSL EQUIP | | 4.11 DSL | \$11,444,607 | DIRECT | \$0 | \$0 | \$0 | \$11,444,607 | \$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 | \$37,852,795 | AL-1, LN 2 | \$0 | \$9,432,480 | \$0 | \$26,794 | \$5,193,104 | \$3,541,965 | \$50,708 | \$2,113 | \$0 | \$0 | \$19,605,630 | \$0 |
| 61 | 4.122PL - EXCH-PL = DSO | | 4.122 PL | \$2,351,968 | DIRECT | \$0 | \$0 | \$0 | \$343,210 | \$0 | \$0 | \$755,625 | \$23,461 | \$0 | \$0 | \$1,229,672 | \$0 |
| 62 | SUBTOTAL EXCHANGE CIRCUIT | | | \$60,808,936 | | \$0 | \$9,467,306 | \$0 | \$17,292,991 | \$5,211,406 | \$3,556,285 | \$1,408,796 | \$26,983 | \$0 | \$0 | \$23,845,168 | \$0 |
| 63 | % DISTRIBUTION | | | 100.00% | | 0.00% | 15.57% | 0.00% | 28.44% | 8.57% | 5.85% | 2.32% | 0.04% | 0.00% | 0.00% | 39.21% | 0.00% |
| 64 | INTEREXCHANGE CIRCUIT | | 4.IPCP | \$916,190 | DIRECT | \$0 | \$0 | \$0 | \$916,190 | \$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 | \$11,739,729 | AL-1, LN14 | \$0 | \$0 | \$0 | \$9,905,035 | \$0 | \$0 | \$1,830,007 | \$4,687 | \$0 | \$0 | \$0 | \$0 |
| 67 | TOLL - BASIC | | 4.231 | \$1,385,914 | AL-1, LN6 | \$0 | \$580,261 | \$0 | \$8,043 | \$401,690 | \$225,627 | \$17,073 | \$210 | \$0 | \$0 | \$153,010 | \$0 |
| 68 | 4.231PL - IXC PL = DSO | | 4.231 PL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 69 | NON ACCESS | | 4.24 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT | | | \$13,125,643 | | \$0 | \$580,261 | \$0 | \$9,913,078 | \$401,690 | \$225,627 | \$1,847,080 | \$4,897 | \$0 | \$0 | \$153,010 | \$0 |
| 71 | % DISTRIBUTION | | | 100.00% | | 0.00% | 4.42% | 0.00% | 75.52% | 3.06% | 1.72% | 14.07% | 0.04% | 0.00% | 0.00% | 1.17% | 0.00% |
| 72 | HOST/REMOTE CIRCUIT | | 4.3 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 | EXCLUDING WATS | | 4.31 | \$1,183,206 | LN 15+DIRECT | \$0 | \$354,499 | \$0 | \$0 | \$387,619 | \$58,546 | \$0 | \$0 | \$0 | \$0 | \$382,542 | \$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 | | | \$1,183,206 | | \$0 | \$354,499 | \$0 | \$0 | \$387,619 | \$58,546 | \$0 | \$0 | \$0 | \$0 | \$382,542 | \$0 |
| 76 | % DISTRIBUTION | | | 100.00% | | 0.00% | 29.96% | 0.00% | 0.00% | 32.76% | 4.95% | 0.00% | 0.00% | 0.00% | 0.00% | 32.33% | 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 | | | \$76,033,975 | | \$0 | \$10,402,066 | \$0 | \$28,122,259 | \$6,000,715 | \$3,840,458 | \$3,255,876 | \$31,881 | \$0 | \$0 | \$24,380,720 | \$0 |
| 79 | % DISTRIBUTION | | | 100.00% | | 0.00% | 13.68% | 0.00% | 36.99% | 7.89% | 5.05% | 4.28% | 0.04% | 0.00% | 0.00% | 32.07% | 0.00% |
| 80 | TOTAL CENTRAL OFFICE EQUIPMENT | | | \$113,780,455 | | \$0 | \$31,046,338 | \$0 | \$28,122,259 | \$12,974,167 | \$8,585,797 | \$3,255,876 | \$31,881 | \$0 | \$0 | \$29,764,137 | \$0 |
| 81 | % DISTRIBUTION | | | 100.00% | | 0.00% | 27.29% | 0.00% | 24.72% | 11.40% | 7.55% | 2.86% | 0.03% | 0.00% | 0.00% | 26.16% | 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) | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 2 | RELATIVE MOU'S - COINLESS PAY TEL | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | EQUIVALENT LOOPS - CWF | | | \$1 | AL-1, LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 4 | EQUIVALENT CHANNELS - WIDEBAND | | | \$1 | AL-1, LN 12 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | EQUIVALENT CHANNELS - IX WIDEBAND | | | \$1 | AL-1, LN 14 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | IX CIRCUIT MILES - CWF | | | \$1 | AL-1, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | REL MOU'S - EXCHANGE TRUNK | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | HOST/REMOTE MOU MILES | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | EQUIPMENT FURNISHED OTHERS FACTOR | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | INFORMATION ORIGINATION/TERMINATION | | 2310 | | | | | | | | | | | | | | |
| 10 | OTHER IOT EQUIPMENT | | 1.0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | COIN PUBLIC TELEPHONE | | 1.1 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | COINLESS PUBLIC TELEPHONE | | 1.2 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | OTHER | | 1.3 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | SUBTOTAL | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | NEW CUSTOMER PREMISE EQUIPMENT | | 2.0 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL INFO ORIG/TERM EQUIP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | CABLE AND WIRE FACILITIES | | 2410 | | | | | | | | | | | | | | |
| 19 | SUBSCRIBER LINE - JOINT | | | \$178,096,940 | LN 3 | \$0 | \$44,370,072 | \$0 | \$129,824 | \$24,520,367 | \$16,545,570 | \$237,949 | \$9,412 | \$0 | \$0 | \$92,283,747 | \$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 | \$178,096,940 | | \$0 | \$44,370,072 | \$0 | \$129,824 | \$24,520,367 | \$16,545,570 | \$237,949 | \$9,412 | \$0 | \$0 | \$92,283,747 | \$0 |
| 22 | EXCHANGE WIDEBAND - JOINT | | | \$7,404,807 | LN 4 | \$0 | \$38,243 | \$0 | \$3,796,256 | \$23,235 | \$17,936 | \$732,314 | \$1,473 | \$0 | \$0 | \$2,795,350 | \$0 |
| 23 | EXCHANGE WIDEBAND - DIRECT | | | \$2,177,718 | DIRECT | \$0 | \$0 | \$0 | \$2,177,718 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SUBTOTAL EXCHANGE WIDEBAND | | 2.1 | \$9,582,525 | | \$0 | \$38,243 | \$0 | \$5,973,974 | \$23,235 | \$17,936 | \$732,314 | \$1,473 | \$0 | \$0 | \$2,795,350 | \$0 |
| 25a | EXCHANGE TRUNK - JOINT | | | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25b | EXCHANGE TRUNK - DIRECT | | | \$1,091,861 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,091,861 | \$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 | \$1,091,861 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,091,861 | \$0 |
| 28 | INTEREXCHANGE WIDEBAND | | | \$3,854,640 | LN 5 | \$0 | \$0 | \$0 | \$3,687,508 | \$0 | \$0 | \$163,784 | \$3,348 | \$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 | \$3,854,640 | | \$0 | \$0 | \$0 | \$3,687,508 | \$0 | \$0 | \$163,784 | \$3,348 | \$0 | \$0 | \$0 | \$0 |
| 31a | IX TRUNK - ACCESS - JOINT | | | \$799,890 | LN 6 | \$0 | \$300,156 | \$0 | \$6,157 | \$212,569 | \$168,821 | \$8,206 | \$365 | \$0 | \$0 | \$103,615 | \$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 | \$799,890 | | \$0 | \$300,156 | \$0 | \$6,157 | \$212,569 | \$168,821 | \$8,206 | \$365 | \$0 | \$0 | \$103,615 | \$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 | | | \$700,924 | LN 8 | \$0 | \$129,907 | \$0 | \$0 | \$126,096 | \$67,699 | \$0 | \$0 | \$0 | \$0 | \$377,221 | \$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 | \$700,924 | | \$0 | \$129,907 | \$0 | \$0 | \$126,096 | \$67,699 | \$0 | \$0 | \$0 | \$0 | \$377,221 | \$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 | | | \$194,126,779 | | \$0 | \$44,838,378 | \$0 | \$9,797,463 | \$24,882,266 | \$16,800,026 | \$1,142,252 | \$14,598 | \$0 | \$0 | \$96,651,794 | \$0 |
| 43 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.10% | 0.00% | 5.05% | 12.82% | 8.65% | 0.59% | 0.01% | 0.00% | 0.00% | 49.79% | 0.00% |

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

| 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 |
|----|---|-------|-----|------------------|---------------------|---|--------------|-----------------------------|--------------|---|--------------|-----------------------------|-----------|-----|-----|---------------|-------|
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | \$1 | S-3, LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | CENTRAL OFFICE EQUIPMENT | 2230 | | \$1 | S-4, LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | INFORMATION ORIG/TERM EQUIPMENT | 2310 | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CABLE & WIRE FACILITIES | 2410 | | \$1 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | GEN SUPPORT, COE, IOT AND C&WF | | | \$1 | S-3, LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CAPITAL LEASES | 2681 | | \$0 | S-3, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | LEASEHOLD IMPROVEMENTS | 2682 | | \$0 | S-3, LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | TANGIBLE ASSETS | 2680 | | \$0 | S-3, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PLANT HELD FOR FUTURE USE | 2002 | | \$0 | S-6, LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 2005 | | \$1 | S-6, LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ACCUM DEPRECIATION - PLANT IN SERVICE | 3100 | | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT | | | \$17,545,871 | LN 1+DIRECT | \$0 | \$4,360,863 | \$0 | \$2,234,575 | \$2,398,906 | \$1,495,387 | \$290,482 | \$2,176 | \$0 | \$0 | \$6,763,481 | \$0 |
| 12 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$35,846,019 | S-4, LN53+DIR | \$0 | \$19,605,786 | \$0 | \$0 | \$6,672,742 | \$4,525,002 | \$0 | \$0 | \$0 | \$0 | \$5,042,489 | \$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 | | | \$60,662,660 | S-4, LN79+DIR | \$0 | \$8,321,907 | \$0 | \$22,331,482 | \$4,747,772 | \$3,093,685 | \$2,593,152 | \$26,703 | \$0 | \$0 | \$19,547,958 | \$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 | | | \$162,705,899 | LN 4+DIRECT | \$0 | \$37,556,350 | \$0 | \$8,474,354 | \$21,606,893 | \$14,302,106 | \$1,126,341 | \$11,095 | \$0 | \$0 | \$79,628,761 | \$0 |
| 18 | TOTAL ACCUM DEP - PLANT IN SERVICE | | | \$276,760,449 | | \$0 | \$69,844,907 | \$0 | \$33,040,412 | \$35,426,312 | \$23,416,180 | \$4,009,976 | \$39,975 | \$0 | \$0 | \$110,982,689 | \$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 | | \$149,638 | LN 10+DIRECT | \$0 | \$35,004 | \$0 | \$14,250 | \$18,855 | \$23,212 | \$1,236 | \$0 | \$0 | \$0 | \$57,081 | \$0 |
| 26 | TOTAL ACCUM AMORTIZATION | | | \$149,638 | | \$0 | \$35,004 | \$0 | \$14,250 | \$18,855 | \$23,212 | \$1,236 | \$0 | \$0 | \$0 | \$57,081 | \$0 |
| | NET OPERATING DEFERRED INC TAX | 4100& | | | | | | | | | | | | | | | |
| 27 | GENERAL SUPPORT | 4340 | | \$321,701 | LN 1+DIRECT | \$0 | \$75,414 | \$0 | \$42,598 | \$45,357 | \$20,081 | \$2,580 | \$81 | \$0 | \$0 | \$135,591 | \$0 |
| 28 | CENTRAL OFFICE EQUIP | | | \$2,965,512 | LN 2+DIRECT | \$0 | \$798,554 | \$0 | \$741,231 | \$317,168 | \$161,483 | \$41,587 | \$1,335 | \$0 | \$0 | \$904,154 | \$0 |
| 29 | INFORMATION ORIG/TERM | | | (\$67) | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | CABLE AND WIRE FACILITIES | | | \$5,630,972 | LN 4+DIRECT | \$0 | \$1,301,243 | \$0 | \$256,320 | \$612,888 | \$399,613 | \$9,076 | \$622 | \$0 | \$0 | \$3,051,209 | \$0 |
| 31 | UNDISTRIBUTED | | | \$470,192 | LN 5+DIRECT | \$0 | \$112,216 | \$0 | \$57,483 | \$46,348 | \$28,885 | \$1,416 | \$152 | \$0 | \$0 | \$223,693 | \$0 |
| 32 | TOTAL NET DEFERRED INCOME TAX | | | \$9,388,310 | | \$0 | \$2,287,426 | \$0 | \$1,097,632 | \$1,021,761 | \$610,062 | \$54,659 | \$2,190 | \$0 | \$0 | \$4,314,647 | \$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 | | | \$1,004 | S-2, LN 10 | \$0 | \$271 | \$0 | \$82 | \$57 | \$42 | \$12 | \$0 | \$0 | \$0 | \$541 | \$0 |
| 38 | OTHER LONG TERM LIABILITIES | 4310 | | \$163,911 | S-3, LN 3 | \$0 | \$41,237 | \$0 | \$15,721 | \$30,915 | \$7,883 | \$292 | \$60 | \$0 | \$0 | \$67,803 | \$0 |
| 39 | TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$164,915 | | \$0 | \$41,507 | \$0 | \$15,803 | \$30,972 | \$7,925 | \$304 | \$60 | \$0 | \$0 | \$68,344 | \$0 |

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | 2110 | | \$1 | S-3, LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | CENTRAL OFFICE EQUIPMENT | VAR | | \$1 | S-4, LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | COIN PUBLIC TELEPHONE EQUIP | 2310 | | \$0 | S-5, LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | COINLESS PUBLIC TELEPHONE EQUIP | 2310 | | \$0 | S-5, LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | OTHER IOT EQUIPMENT | 2310 | | \$0 | S-5, LN 13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES | 2410 | | \$1 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 7 | NETWORK SUPPORT | 6110 | | \$105,795 | LN 1+DIRECT | \$0 | \$26,997 | \$0 | \$13,591 | \$15,025 | \$10,142 | \$1,827 | \$9 | \$0 | \$0 | \$38,204 | \$0 |
| 8 | GENERAL SUPPORT | 6120 | | \$3,320,785 | LN 1+DIRECT | \$0 | \$820,168 | \$0 | \$419,535 | \$418,399 | \$273,238 | \$44,914 | \$620 | \$0 | \$0 | \$1,343,911 | \$0 |
| 9 | TOTAL GENERAL SUPPORT EXP | | | \$3,426,580 | | \$0 | \$847,166 | \$0 | \$433,126 | \$433,424 | \$283,380 | \$46,741 | \$629 | \$0 | \$0 | \$1,382,115 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.72% | 0.00% | 12.64% | 12.65% | 8.27% | 1.36% | 0.02% | 0.00% | 0.00% | 40.34% | 0.00% |
| | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | CENTRAL OFFICE SWITCHING EXPENSE | 6210 | | \$1,942,452 | LN 2+DIRECT | \$0 | \$511,247 | \$0 | \$497,376 | \$236,434 | \$155,315 | \$42,660 | \$743 | \$0 | \$0 | \$498,678 | \$0 |
| 12 | OPERATOR SYSTEMS EXPENSE | 6220 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CENTRAL OFFICE TRANSMISSION EXPENSE | 6230 | | \$2,992,085 | LN 2+DIRECT | \$0 | \$746,005 | \$0 | \$812,269 | \$381,180 | \$239,879 | \$79,643 | \$1,691 | \$0 | \$0 | \$731,417 | \$0 |
| 14 | UNDISTRIBUTED | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL CENTRAL OFFICE EXPENSE | | | \$4,934,537 | | \$0 | \$1,257,252 | \$0 | \$1,309,645 | \$617,614 | \$395,194 | \$122,303 | \$2,434 | \$0 | \$0 | \$1,230,096 | \$0 |
| 16 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.48% | 0.00% | 26.54% | 12.52% | 8.01% | 2.48% | 0.05% | 0.00% | 0.00% | 24.93% | 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 | | | \$3,762,349 | LN 6 | \$0 | \$864,242 | \$0 | \$209,648 | \$533,478 | \$307,082 | \$27,668 | \$283 | \$0 | \$0 | \$1,819,949 | \$0 |
| 24 | DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL CWF EXPENSE | | | \$3,762,349 | | \$0 | \$864,242 | \$0 | \$209,648 | \$533,478 | \$307,082 | \$27,668 | \$283 | \$0 | \$0 | \$1,819,949 | \$0 |
| 26 | % DISTRIBUTION | | | 100.00% | | 0.00% | 22.97% | 0.00% | 5.57% | 14.18% | 8.16% | 0.74% | 0.01% | 0.00% | 0.00% | 48.37% | 0.00% |
| 27 | TOTAL PLANT SPECIFIC EXPENSE | | | \$12,123,467 | | \$0 | \$2,968,659 | \$0 | \$1,952,419 | \$1,584,516 | \$985,655 | \$196,712 | \$3,346 | \$0 | \$0 | \$4,432,160 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.49% | 0.00% | 16.10% | 13.07% | 8.13% | 1.62% | 0.03% | 0.00% | 0.00% | 36.56% | 0.00% |
| 29 | PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT | | | \$8,696,886 | | \$0 | \$2,121,493 | \$0 | \$1,519,293 | \$1,151,092 | \$702,276 | \$149,971 | \$2,717 | \$0 | \$0 | \$3,050,045 | \$0 |
| 30 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.39% | 0.00% | 17.47% | 13.24% | 8.08% | 1.72% | 0.03% | 0.00% | 0.00% | 35.07% | 0.00% |

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|----------------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | \$1 | S-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | CAPITAL LEASES | 2681 | | \$0 | S-7,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | LEASEHOLD IMPROVEMENTS | 2682 | | \$0 | S-7,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | TANGIBLE PROPERTY | 2680 | | \$0 | S-3,LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | INTANGIBLE PROPERTY | 2690 | | \$1 | S-3,LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | TELEPHONE PLANT ADJUSTMENT | 2005 | | \$1 | S-7,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | COE, IOT AND C&WF | | | \$1 | S-3,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | OTHER PROPERTY PLANT & EQUIPMENT EXPENSE | | | | | | | | | | | | | | | | |
| 8 | UNDISTRIBUTED | 6510 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | 6511 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MATERIALS & SUPPLIES PROVISIONING | 6512 | | (\$0) | LN 1+DIRECT | \$0 | (\$0) | \$0 | (\$0) | (\$0) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 |
| 11 | TOTAL OTHER PROP PLANT & EQUIP EXPENSE | | | (\$0) | | \$0 | (\$0) | \$0 | (\$0) | (\$0) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 |
| 12 | % DISTRIBUTION | | | 100.00% | | 0.00% | 28.59% | 0.00% | 4.70% | 1.17% | -0.62% | -0.22% | -0.05% | 0.00% | 0.00% | 66.44% | 0.00% |
| 13 | NETWORK OPERATIONS EXPENSE | 6530 | | \$6,922,175 | LN 7+DIRECT | \$0 | \$1,704,533 | \$0 | \$872,974 | \$845,150 | \$580,997 | \$89,840 | \$1,136 | \$0 | \$0 | \$2,827,546 | \$0 |
| 14 | ACCESS / USF EXPENSE | 6540 | | \$1,159,569 | DIRECT | \$0 | \$1,103,253 | \$0 | \$0 | \$56,317 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | DEPRECIATION EXPENSE | 6560 | | | | | | | | | | | | | | | |
| 15 | GENERAL SUPPORT | | | \$788,149 | S-3,LN 11 | \$0 | \$191,410 | \$0 | \$104,219 | \$110,734 | \$61,909 | \$18,707 | \$101 | \$0 | \$0 | \$301,069 | \$0 |
| 16 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$533,190 | S-4,LN 53 | \$0 | \$300,862 | \$0 | \$0 | \$81,088 | \$70,666 | \$0 | \$0 | \$0 | \$0 | \$80,574 | \$0 |
| 17 | OPERATOR SYSTEMS EQUIPMENT | | | \$0 | S-4,LN 42 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE TRANSMISSION | | | \$4,847,466 | S-4,LN 79 | \$0 | \$639,239 | \$0 | \$1,825,392 | \$380,407 | \$230,089 | \$285,813 | \$2,182 | \$0 | \$0 | \$1,484,344 | \$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 | | | \$6,694,918 | S-5,LN 43 | \$0 | \$1,550,745 | \$0 | \$323,654 | \$819,929 | \$531,911 | \$26,170 | \$569 | \$0 | \$0 | \$3,441,939 | \$0 |
| 22 | TOTAL DEP EXP - PLANT IN SERVICE | | | \$12,863,724 | | \$0 | \$2,682,256 | \$0 | \$2,253,265 | \$1,392,158 | \$894,576 | \$330,691 | \$2,852 | \$0 | \$0 | \$5,307,925 | \$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 | | | \$12,863,724 | | \$0 | \$2,682,256 | \$0 | \$2,253,265 | \$1,392,158 | \$894,576 | \$330,691 | \$2,852 | \$0 | \$0 | \$5,307,925 | \$0 |
| 25 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.85% | 0.00% | 17.52% | 10.82% | 6.95% | 2.57% | 0.02% | 0.00% | 0.00% | 41.26% | 0.00% |
| | AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | |
| 26 | CAPITAL LEASE | 6563 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | LEASEHOLD IMPROVEMNTS | 6563 | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | UNDISTRIBUTED | 6563 | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | INTANGIBLE ASSETS | 6564 | | \$1,054,489 | LN 5+DIRECT | \$0 | \$260,738 | \$0 | \$129,108 | \$125,842 | \$88,826 | \$10,227 | \$196 | \$0 | \$0 | \$439,553 | \$0 |
| 30 | OTHER - TTPA | 6565 | | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | TOTAL AMORTIZATION EXPENSE | | | \$1,054,489 | | \$0 | \$260,738 | \$0 | \$129,108 | \$125,842 | \$88,826 | \$10,227 | \$196 | \$0 | \$0 | \$439,553 | \$0 |
| 32 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.73% | 0.00% | 12.24% | 11.93% | 8.42% | 0.97% | 0.02% | 0.00% | 0.00% | 41.68% | 0.00% |
| | RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | |
| 33 | GEN SUPPORT ASSETS | 5240/7100/7500 | | \$43,380 | S-3,LN 11+DIR | \$0 | \$15,028 | \$0 | \$4,520 | \$6,634 | \$114 | \$2,319 | \$0 | \$0 | \$0 | \$14,766 | \$0 |
| 34 | CENTRAL OFFICE EQUIPMENT | 5240/7100/7500 | | \$10,032 | S-4,LN 81+DIR | \$0 | \$1,832 | \$0 | \$2,436 | \$1,025 | \$1,081 | \$73 | \$11 | \$0 | \$0 | \$3,573 | \$0 |
| 35 | CABLE & WIRE FACILITIES | 5240/7100/7500 | | \$233,829 | S-5,LN 43+DIR | \$0 | \$51,824 | \$0 | \$16,199 | \$38,445 | \$17,695 | \$6,985 | \$1 | \$0 | \$0 | \$102,680 | \$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 | | | \$287,241 | | \$0 | \$68,684 | \$0 | \$23,155 | \$46,103 | \$18,890 | \$9,378 | \$12 | \$0 | \$0 | \$121,020 | \$0 |

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|------------------------------|--------------------------------------|------|------|------------------|---------------------|----------------------------|-------------|----------------|-----------|----------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | SUBSCRIBER LINE USE (SLU) | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 4 | END USER BILLED REVENUE INCL CCL | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 5 | IX CARRIER BILLED REVENUE | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | PAYSTATION REVENUE | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | BUSINESS OFFICE CONTACTS | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 8 | BILLING INQUIRY CONTACTS | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | CARRIER ACCESS BILLING FACTOR | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | 6610 | | \$3,445,478 | INPUT | \$0 | \$864,145 | \$0 | \$51,860 | \$385,220 | \$347,276 | \$8,523 | \$12,372 | \$0 | \$0 | \$1,776,084 | \$0 |
| 13 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 14 | - CALL COMPLETION INCL DA | 6621 | | \$43,362 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$9,626 | \$5,541 | \$0 | \$0 | \$0 | \$0 | \$28,195 | \$0 |
| 15 | - OPERATOR SERVICES UNDER CONTRACT | | | \$21,860 | DIRECT | \$0 | \$22 | \$0 | \$0 | \$21,355 | \$0 | \$0 | \$0 | \$0 | \$0 | \$483 | \$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 | | | \$5,365 | LN 3 | \$0 | \$709 | \$0 | \$0 | \$610 | \$625 | \$0 | \$0 | \$0 | \$0 | \$3,421 | \$0 |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL | | | \$5,365 | | \$0 | \$709 | \$0 | \$0 | \$610 | \$625 | \$0 | \$0 | \$0 | \$0 | \$3,421 | \$0 |
| 22 | LOCAL BUSINESS OFFICE | 6623 | 1 | | | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | 1.1 | | | | | | | | | | | | | | |
| 24 | - PRESUBSCRIPTION | | 1.11 | \$48,645 | DIRECT | \$0 | \$48,645 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | - OTHER | | 1.12 | \$329,710 | LN 7 | \$0 | \$19,567 | \$0 | \$970 | \$60,907 | \$285 | \$831 | \$0 | \$0 | \$0 | \$247,150 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | 1.2 | \$132,424 | LN 4 | \$0 | \$36,501 | \$0 | \$0 | \$16,396 | \$10,025 | \$0 | \$0 | \$0 | \$0 | \$69,503 | \$0 |
| 27 | - END USER BILLING INQUIRY | | 1.3 | \$179,722 | LN 8 | \$0 | \$11,449 | \$0 | \$325 | \$6,103 | \$0 | \$238 | \$0 | \$0 | \$0 | \$161,607 | \$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 | | | \$690,502 | | \$0 | \$116,162 | \$0 | \$1,294 | \$83,407 | \$10,310 | \$1,069 | \$0 | \$0 | \$0 | \$478,260 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | 6623 | 2 | | | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | 2.1 | | | | | | | | | | | | | | |
| 35 | - TOLL TICKET PROCESSING | | 2.11 | \$73,491 | AL-1,LN16 | \$0 | \$15,715 | \$0 | \$0 | \$25,779 | \$14,404 | \$0 | \$0 | \$0 | \$0 | \$17,593 | \$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 | \$536,174 | AL-1,LN18,LN19 | \$0 | \$159,914 | \$0 | \$0 | \$113,184 | \$74,946 | \$0 | \$0 | \$0 | \$0 | \$188,130 | \$0 |
| 38 | - END USER COMMON LINE | | 2.3 | \$28,216 | DIRECT | \$0 | \$28,216 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | 2.4 | \$330,541 | LN 11 | \$0 | \$149,987 | \$0 | \$15,283 | \$89,256 | \$66,150 | \$7,922 | \$1,943 | \$0 | \$0 | \$0 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$968,421 | | \$0 | \$353,832 | \$0 | \$15,283 | \$228,219 | \$155,500 | \$7,922 | \$1,943 | \$0 | \$0 | \$205,723 | \$0 |
| 41 | TOTAL CAT 1 AND CAT 2 | | | \$1,658,923 | LN 32+LN 40 | \$0 | \$469,994 | \$0 | \$16,578 | \$311,626 | \$165,810 | \$8,991 | \$1,943 | \$0 | \$0 | \$683,983 | \$0 |
| 42 | % DISTRIBUTION | | | 100.00% | | 0.00% | 28.33% | 0.00% | 1.00% | 18.78% | 10.00% | 0.54% | 0.12% | 0.00% | 0.00% | 41.23% | 0.00% |
| 43 | ALL OTHER CUSTOMER SERVICE | 6623 | 3 | \$520,106 | LN 42+DIRECT | \$0 | \$231,411 | \$0 | \$3,730 | \$74,428 | \$41,233 | \$2,181 | \$459 | \$0 | \$0 | \$166,664 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$2,249,616 | | \$0 | \$702,136 | \$0 | \$20,308 | \$417,645 | \$213,209 | \$11,172 | \$2,401 | \$0 | \$0 | \$882,745 | \$0 |
| 45 | % DISTRIBUTION | | | 100.00% | | 0.00% | 31.21% | 0.00% | 0.90% | 18.57% | 9.48% | 0.50% | 0.11% | 0.00% | 0.00% | 39.24% | 0.00% |
| 46 | TOTAL CUSTOMER OPERATIONS EXPENSE | | | \$5,695,094 | LN 12+LN 44 | \$0 | \$1,566,280 | \$0 | \$72,167 | \$802,865 | \$560,485 | \$19,695 | \$14,774 | \$0 | \$0 | \$2,658,829 | \$0 |
| 47 | % DISTRIBUTION | | | 100.00% | | 0.00% | 27.50% | 0.00% | 1.27% | 14.10% | 9.84% | 0.35% | 0.26% | 0.00% | 0.00% | 46.69% | 0.00% |

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|---------|------------------|---------------------|---|--------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | \$1 | S-3, LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | TELEPHONE PLANT IN SERVICE | | | \$1 | S-2, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | \$0 | S-6, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CAPITAL LEASES | 2680 | | \$0 | S-3, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | EQUAL ACCESS INVESTMENT | | | \$1 | S-6, LN 36 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 |
| 6 | NET TELEPHONE PLANT - OPERATING, EXCL. CWC | | | \$1 | S-2, LN33 - LN32 | \$0 | \$0 | \$0 | (\$0) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 |
| | 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 | | | \$90,944 | DIRECT | \$0 | \$90,944 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | OTHER | | | \$10,053,129 | LN 1 | \$0 | \$2,555,493 | \$0 | \$1,102,414 | \$1,236,506 | \$895,436 | \$95,280 | \$9,035 | \$0 | \$0 | \$4,158,967 | \$0 |
| 13 | TOTAL CORPORATE OPERATIONS EXPENSE | | | \$10,144,074 | | \$0 | \$2,646,437 | \$0 | \$1,102,414 | \$1,236,506 | \$895,436 | \$95,280 | \$9,035 | \$0 | \$0 | \$4,158,967 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 26.09% | 0.00% | 10.87% | 12.19% | 8.83% | 0.94% | 0.09% | 0.00% | 0.00% | 41.00% | 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 | | | \$56,694,578 | RECORDS | \$0 | \$14,424,241 | \$0 | \$7,338,716 | \$6,724,768 | \$4,507,064 | \$832,977 | \$32,366 | \$0 | \$0 | \$22,834,445 | \$0 |
| 22 | LESS: OPERATING EXPENSE AND TAX | | | \$51,041,812 | VARIOUS | \$0 | \$13,219,734 | \$0 | \$6,527,135 | \$6,143,621 | \$4,094,489 | \$747,529 | \$31,531 | \$0 | \$0 | \$20,277,773 | \$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. | | | \$1,594 | LN 6+DIRECT | \$0 | \$512 | \$0 | (\$696) | \$402 | \$360 | \$76 | \$0 | \$0 | \$0 | \$940 | \$0 |
| 27 | NET TAXABLE INCOME | | | \$5,651,172 | | \$0 | \$1,203,995 | \$0 | \$812,277 | \$580,746 | \$412,216 | \$85,373 | \$835 | \$0 | \$0 | \$2,555,732 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.31% | 0.00% | 14.37% | 10.28% | 7.29% | 1.51% | 0.01% | 0.00% | 0.00% | 45.22% | 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 | | \$671,350 | LN 28 | \$0 | \$115,688 | \$0 | \$275,205 | \$77,248 | \$9,868 | \$3,545 | \$128 | \$0 | \$0 | \$189,669 | \$0 |
| 32 | OPERATING STATE & LOCAL INCOME TAX | 7230 | | \$24,848 | LN 28 | \$0 | (\$11,009) | \$0 | \$56,439 | \$7,351 | (\$9,109) | \$17,767 | (\$5) | \$0 | \$0 | (\$36,586) | \$0 |
| 33 | OPERATING TAXES - OTHER | 7240 | | \$1,366,461 | LN 2+DIRECT | \$0 | \$356,262 | \$0 | \$167,943 | \$146,371 | \$107,403 | \$14,462 | \$206 | \$0 | \$0 | \$573,814 | \$0 |
| 34 | PROVISION FOR DEFERRED INCOME TAX | 7250 | | (\$674,782) | LN 28 | \$0 | (\$157,997) | \$0 | (\$188,015) | (\$64,757) | (\$47,062) | \$49,875 | (\$116) | \$0 | \$0 | (\$266,711) | \$0 |
| 35 | TOTAL OPERATING TAXES | | | \$1,387,877 | | \$0 | \$302,945 | \$0 | \$311,571 | \$166,213 | \$61,100 | \$85,649 | \$213 | \$0 | \$0 | \$460,186 | \$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 | \$54,253 | SPF | \$0 | \$13,512 | \$0 | \$43 | \$7,540 | \$5,048 | \$81 | \$4 | \$0 | \$0 | \$28,025 | \$0 |
| 2 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 3 | ALLOCATED LOOPS - CWF | \$54,253 | SPF | \$0 | \$13,512 | \$0 | \$43 | \$7,540 | \$5,048 | \$81 | \$4 | \$0 | \$0 | \$28,025 | \$0 |
| 4 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 5 | ALLOCATED CIRCUIT TERMINATIONS - COE | \$5,033 | TOLL MOU | \$0 | \$2,038 | \$0 | \$22 | \$1,391 | \$891 | \$56 | \$2 | \$0 | \$0 | \$633 | \$0 |
| 6 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | ALLOCATED CIRCUIT MILES - CWF | \$33,863 | CMM | \$0 | \$12,609 | \$0 | \$347 | \$9,923 | \$6,443 | \$381 | \$15 | \$0 | \$0 | \$4,145 | \$0 |
| 8 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | ALLOCATED WIDEBAND LOOPS | \$2,071 | WB CKTS | \$0 | \$14 | \$0 | \$1,030 | \$8 | \$6 | \$95 | \$1 | \$0 | \$0 | \$917 | \$0 |
| 10 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | \$3,160 | WB CKTS | \$0 | \$14 | \$0 | \$1,938 | \$8 | \$6 | \$164 | \$1 | \$0 | \$0 | \$1,031 | \$0 |
| 12 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | \$2,102 | WB CKTS Less Lo | \$0 | \$0 | \$0 | \$1,938 | \$0 | \$0 | \$164 | \$1 | \$0 | \$0 | \$0 | \$0 |
| 14 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | \$2,267,787 | DIRECT | \$0 | \$278,549 | \$0 | \$0 | \$737,146 | \$372,470 | \$0 | \$0 | \$0 | \$0 | \$879,622 | \$0 |
| 16 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | ALLOCATED USERS | \$124,075 | | \$0 | \$12,598 | \$0 | \$0 | \$27,511 | \$16,405 | \$0 | \$0 | \$0 | \$0 | \$67,561 | \$0 |
| 18 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 19 | OB&C ALLOCATION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

| LN | DESCRIPTION | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|---|------------------|---------------------|----------------------------|--------------|----------------|-------------|----------------------------|-------------|----------------|-----------|-----|-----|--------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | PLANT SPECIFIC EXPENSES | \$12,123,467 | S-9,LN 27 | \$0 | \$2,968,659 | \$0 | \$1,952,419 | \$1,584,516 | \$985,655 | \$196,712 | \$3,346 | \$0 | \$0 | \$4,432,160 |
| 2 | PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT | \$8,081,744 | VARIOUS | \$0 | \$2,807,786 | \$0 | \$872,974 | \$901,467 | \$580,997 | \$89,840 | \$1,136 | \$0 | \$0 | \$2,827,546 |
| 3 | CUSTOMER OPERATIONS EXP - MARKETING | \$3,445,478 | S-11,LN 12 | \$0 | \$864,145 | \$0 | \$51,860 | \$385,220 | \$347,276 | \$8,523 | \$12,372 | \$0 | \$0 | \$1,776,084 |
| 4 | CUSTOMER OPERATIONS EXP - SERVICES | \$2,249,616 | S-11,LN 44 | \$0 | \$702,136 | \$0 | \$20,308 | \$417,645 | \$213,209 | \$11,172 | \$2,401 | \$0 | \$0 | \$882,745 |
| 5 | CORPORATE OPERATIONS EXPENSE | \$10,144,074 | S-12,LN 13 | \$0 | \$2,646,437 | \$0 | \$1,102,414 | \$1,236,506 | \$895,436 | \$95,280 | \$9,035 | \$0 | \$0 | \$4,158,967 |
| 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) | \$671,350 | S-12,LN 29 + 31 | \$0 | \$115,688 | \$0 | \$275,205 | \$77,248 | \$9,868 | \$3,545 | \$128 | \$0 | \$0 | \$189,669 |
| 10 | STATE INCOME TAX (ACTUAL) | \$24,848 | S-12,LN 32 | \$0 | (\$11,009) | \$0 | \$56,439 | \$7,351 | (\$9,109) | \$17,767 | (\$5) | \$0 | \$0 | (\$36,586) |
| 11 | OTHER OPERATING TAX | \$1,366,461 | S-12,LN 33 | \$0 | \$356,262 | \$0 | \$167,943 | \$146,371 | \$107,403 | \$14,462 | \$206 | \$0 | \$0 | \$573,814 |
| 12 | RESERVED FOR FUTURE USE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GROSS RECEIPTS TAX (ACTUAL) | \$264,511 | RECORDS | \$0 | \$15,024 | \$0 | \$4,414 | \$2,496 | \$42,837 | \$64,751 | \$1,910 | \$0 | \$0 | \$133,080 |
| 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 | \$38,371,549 | | \$0 | \$10,465,128 | \$0 | \$4,503,974 | \$4,758,819 | \$3,173,571 | \$502,051 | \$30,528 | \$0 | \$0 | \$14,937,478 |
| 17 | CASH WORKING CAPITAL RATIO | | RECORDS | \$0 | \$1 | \$0 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 |
| 18 | CASH WORKING CAPITAL | \$1,576,917 | | \$0 | \$430,075 | \$0 | \$185,095 | \$195,568 | \$130,421 | \$20,632 | \$1,255 | \$0 | \$0 | \$613,871 |
| 19 | MINIMUM BANK BALANCE | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | WORKING CASH ADVANCES | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL CASH WORKING CAPITAL | \$1,576,917 | | \$0 | \$430,075 | \$0 | \$185,095 | \$195,568 | \$130,421 | \$20,632 | \$1,255 | \$0 | \$0 | \$613,871 |

Merged Group G PYCOS

2016 INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

| DESCRIPTION | SCHEDULE | |
|---|----------|------------|
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Merged Group G PYCOS

PART 69 WBI - INTERSTATE/INTERLATA

INPUT FOR NECA EC1050 TRUE-UP

| LN | DESCRIPTION | TOTAL COMPANY | CAPPED COMMON LINE | SWITCHED ACCESS | SPECIAL ACCESS | BILLING & COLLECTION | WBI CATEGORY |
|----|-------------------------------------|------------------|-----------------------|--------------------|-------------------|-------------------------|-----------------|
| 1 | NET TEL PLANT,M&S & WORKING CAPITAL | \$18,698,567 | \$9,639,853 | \$1,506,100 | \$4,582,220 | \$1,443 | \$2,968,952 |
| 2 | AMORIZATION OF ITC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | INCOME FROM IDC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | TOTAL INCOME ADJUSTMENTS | -\$184 | -\$138 | \$17 | -\$43 | \$0 | -\$22 |
| 5 | STATE INCOME TAX | \$224,080 | \$116,585 | \$16,984 | \$58,385 | \$10 | \$32,111 |
| 6 | OPERATING EXPENSES & OTHER TAXES | \$19,746,869 | \$9,051,103 | \$3,407,790 | \$4,347,897 | \$481,929 | \$2,458,148 |
| 7 | GROSS RECEIPTS & PSC TAX | \$4,533 | \$2,176 | \$725 | \$758 | \$78 | \$796 |
| 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 | \$8,264,944 | \$0 | \$3,762,558 | \$0 | \$1,689,061 | \$0 | \$1,836,624 | \$0 | \$6,773 | \$0 | \$969,928 |
| 2 | | CENTRAL OFFICE SWITCHING | \$20,644,272 | \$0 | \$0 | \$0 | \$20,644,272 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | OPERATOR SYSTEMS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | CENTRAL OFFICE TRANSMISSION | \$38,524,325 | \$0 | \$9,432,480 | \$0 | \$969,587 | \$0 | \$16,677,652 | \$0 | \$0 | \$0 | \$11,444,607 |
| 5 | | INFORMATION ORIG/TERM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | CABLE AND WIRE FACILITIES | \$54,635,842 | \$0 | \$44,370,072 | \$0 | \$468,307 | \$0 | \$7,619,746 | \$0 | \$0 | \$0 | \$2,177,718 |
| 7 | | TANGIBLE ASSETS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | INTANGIBLE ASSETS | \$851,589 | \$0 | \$406,609 | \$0 | \$164,083 | \$0 | \$181,616 | \$0 | \$48 | \$0 | \$99,234 |
| 9 | | TOTAL PLANT IN SERVICE | \$122,920,972 | \$0 | \$57,971,718 | \$0 | \$23,935,309 | \$0 | \$26,315,637 | \$0 | \$6,821 | \$0 | \$14,691,487 |
| 10 | | PROPERTY HELD FOR FUTURE USE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | PLANT UNDER CONSTRUCT. - SHORT TERM | \$1,179,737 | \$0 | \$599,521 | \$0 | \$195,469 | \$0 | \$259,307 | \$0 | \$60 | \$0 | \$125,380 |
| 12 | | PLANT UNDER CONSTRUCT. - LONG TERM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | TELEPHONE PLANT ADJUSTMENT | \$62,084 | \$0 | \$35,692 | \$0 | \$8,427 | \$0 | \$14,631 | \$0 | \$4 | \$0 | \$3,330 |
| 14 | | TOTAL PROPERTY, PLANT & EQUIP. | \$124,162,793 | \$0 | \$58,606,931 | \$0 | \$24,139,205 | \$0 | \$26,589,575 | \$0 | \$6,885 | \$0 | \$14,820,197 |
| 15 | | ACCUM DEPRECIATION - PLANT IN SERVICE | \$102,885,318 | \$0 | \$47,655,403 | \$0 | \$22,185,948 | \$0 | \$21,574,042 | \$0 | \$5,376 | \$0 | \$11,464,549 |
| 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. | \$49,254 | \$0 | \$28,316 | \$0 | \$6,686 | \$0 | \$11,608 | \$0 | \$3 | \$0 | \$2,642 |
| 20 | | OPERATING DEFERRED INCOME TAX | \$3,385,058 | \$0 | \$1,686,952 | \$0 | \$600,406 | \$0 | \$610,958 | \$0 | \$108 | \$0 | \$486,635 |
| 21 | | OTHER DEFERRED CREDITS - NET | \$57,310 | \$0 | \$26,375 | \$0 | \$13,016 | \$0 | \$9,278 | \$0 | \$4 | \$0 | \$8,637 |
| 22 | | NET TELEPHONE PLANT | \$17,785,852 | \$0 | \$9,209,885 | \$0 | \$1,333,150 | \$0 | \$4,383,690 | \$0 | \$1,393 | \$0 | \$2,857,734 |
| 23 | | MATERIALS AND SUPPLIES | \$297,544 | \$0 | \$141,579 | \$0 | \$57,934 | \$0 | \$60,600 | \$0 | \$16 | \$0 | \$37,415 |
| 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 | \$615,170 | \$0 | \$288,390 | \$0 | \$115,016 | \$0 | \$137,928 | \$0 | \$34 | \$0 | \$73,802 |
| 28 | | NET TEL PLANT, M&S & WORKING CAPITAL | \$18,698,566 | \$0 | \$9,639,854 | \$0 | \$1,506,100 | \$0 | \$4,582,218 | \$0 | \$1,443 | \$0 | \$2,968,951 |
| 29 | | RETURN ON INVESTMENT FOR SETTLEMENTS | \$2,080,215 | \$0 | \$1,072,434 | \$0 | \$167,554 | \$0 | \$509,772 | \$0 | \$161 | \$0 | \$330,296 |
| 30 | | PLANT SPECIFIC EXPENSE | \$4,921,078 | \$0 | \$1,800,807 | \$0 | \$1,301,349 | \$0 | \$1,201,718 | \$0 | \$1,092 | \$0 | \$616,112 |
| 31 | | PLANT NON SPECIFIC EXPENSES EXCL DEP | \$3,680,760 | \$0 | \$2,315,350 | \$0 | \$492,435 | \$0 | \$566,277 | \$0 | \$0 | \$0 | \$306,697 |
| 32 | | DEPRECIATION & AMORTIZATION | \$5,325,367 | \$0 | \$2,434,683 | \$0 | \$508,140 | \$0 | \$1,464,143 | \$0 | \$262 | \$0 | \$918,139 |
| 33 | | MARKETING EXPENSE | \$916,004 | \$0 | \$444,341 | \$0 | \$168,190 | \$0 | \$195,547 | \$0 | \$51 | \$0 | \$107,876 |
| 34 | | OTHER CUSTOMER OPERATIONS EXPENSES | \$722,443 | \$0 | \$110,933 | \$0 | \$110,189 | \$0 | \$99,878 | \$0 | \$347,985 | \$0 | \$53,458 |
| 35 | | CORPORATE OPERATIONS EXPENSES | \$3,748,851 | \$0 | \$1,752,409 | \$0 | \$741,191 | \$0 | \$727,738 | \$0 | \$132,520 | \$0 | \$394,993 |
| 36 | | EQUAL ACCESS EXPENSE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | OTHER OPERATING TAXES | \$524,205 | \$0 | \$251,310 | \$0 | \$96,245 | \$0 | \$111,672 | \$0 | \$27 | \$0 | \$64,951 |
| 38 | | GROSS RECEIPTS TAX | \$4,534 | \$0 | \$2,176 | \$0 | \$725 | \$0 | \$759 | \$0 | \$78 | \$0 | \$796 |
| 39 | | UNCOLLECTIBLES/RENT REVENUES | -\$91,839 | \$0 | -\$58,729 | \$0 | -\$9,949 | \$0 | -\$19,074 | \$0 | -\$9 | \$0 | -\$4,079 |
| 40 | | NON OPERATING EXPENSE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | | SUBTOTAL OPERATING EXPENSE | \$19,751,403 | \$0 | \$9,053,281 | \$0 | \$3,408,516 | \$0 | \$4,348,658 | \$0 | \$482,006 | \$0 | \$2,458,943 |
| 42 | | STATE INCOME TAX - NET OF ITC | \$224,080 | \$0 | \$116,586 | \$0 | \$16,984 | \$0 | \$58,388 | \$0 | \$12 | \$0 | \$32,109 |
| 43 | | SUBTOTAL OPER EXPENSE & TAX | \$19,975,483 | \$0 | \$9,169,867 | \$0 | \$3,425,500 | \$0 | \$4,407,046 | \$0 | \$482,017 | \$0 | \$2,491,052 |
| 44 | | FEDERAL INCOME TAX - NET OF ITC | \$1,120,215 | \$0 | \$577,539 | \$0 | \$90,211 | \$0 | \$274,516 | \$0 | \$86 | \$0 | \$177,863 |
| 45 | | TOTAL REVENUE REQUIREMENT | \$23,175,913 | \$0 | \$10,819,839 | \$0 | \$3,683,265 | \$0 | \$5,191,333 | \$0 | \$482,264 | \$0 | \$2,999,211 |
| 46 | | % DISTRIBUTION | 100.00% | 0.00% | 43.43% | 0.00% | 16.42% | 0.00% | 24.79% | 0.00% | 2.07% | 0.00% | 13.29% |
| 47 | | FROZEN MAG SHIFT | \$0 | \$0 | \$1,198,090 | \$0 | -\$1,398,611 | \$0 | \$105,122 | \$0 | \$0 | \$0 | \$95,399 |
| 48 | | POST MAG REVENUE REQUIREMENT | \$23,175,913 | \$0 | \$12,017,929 | \$0 | \$2,284,654 | \$0 | \$5,296,455 | \$0 | \$482,264 | \$0 | \$3,094,610 |

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

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI | |
|--|--------|---------------------------------------|--------------|--------------|------------------|--------------|-------------------|--------------|------------------|-----------|----------------|-----------|-----------------|--------------|-----------|-----------|-------------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | CHANNEL TERM | | | FACILITY |
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$18,698,566 | (NOTE A) | \$0 | \$9,639,854 | \$1,263,752 | \$0 | \$0 | \$156,694 | \$35,138 | \$50,515 | \$1,874,434 | \$2,291,244 | \$416,540 | \$1,443 | \$2,968,951 |
| 2 | | RATE OF RETURN | 11.13% | | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% | 11.13% |
| 3 | | RETURN ON INVESTMENT | \$2,080,215 | LN 1*LN 2 | \$0 | \$1,072,434 | \$140,592 | \$0 | \$0 | \$17,432 | \$3,909 | \$5,620 | \$208,531 | \$254,901 | \$46,340 | \$161 | \$330,296 |
| 4 | | ALLOW FOR FUNDS USED DURING CONSTR | \$0 | A-8, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | NET RETURN FOR SETTLEMENTS | \$2,080,215 | LN 3-LN 4 | \$0 | \$1,072,434 | \$140,592 | \$0 | \$0 | \$17,432 | \$3,909 | \$5,620 | \$208,531 | \$254,901 | \$46,340 | \$161 | \$330,296 |
| 6 | | FEDERAL INCOME TAX | \$1,120,215 | LN 30 | \$0 | \$577,539 | \$75,697 | \$0 | \$0 | \$9,384 | \$2,105 | \$3,025 | \$112,281 | \$137,252 | \$24,983 | \$86 | \$177,863 |
| 7 | | LESS: FEDERAL ITC AMORTIZATION | \$0 | A-12, LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | NET FEDERAL INCOME TAX | \$1,120,215 | LN 6-LN 7 | \$0 | \$577,539 | \$75,697 | \$0 | \$0 | \$9,384 | \$2,105 | \$3,025 | \$112,281 | \$137,252 | \$24,983 | \$86 | \$177,863 |
| 9 | | STATE AND LOCAL INCOME TAX | \$224,080 | LN 36 | \$0 | \$116,586 | \$13,202 | \$0 | \$0 | \$2,709 | \$375 | \$698 | \$25,245 | \$28,704 | \$4,439 | \$12 | \$32,109 |
| 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 | \$224,080 | LN 9-LN 10 | \$0 | \$116,586 | \$13,202 | \$0 | \$0 | \$2,709 | \$375 | \$698 | \$25,245 | \$28,704 | \$4,439 | \$12 | \$32,109 |
| 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 | \$19,746,869 | A-8, LN 20 | \$0 | \$9,051,105 | \$3,157,248 | \$0 | \$1,499 | \$135,233 | \$48,726 | \$65,085 | \$1,715,965 | \$2,144,684 | \$487,250 | \$481,928 | \$2,458,147 |
| 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 | \$23,171,380 | | \$0 | \$10,817,663 | \$3,386,740 | \$0 | \$1,499 | \$164,759 | \$55,115 | \$74,428 | \$2,062,022 | \$2,565,541 | \$563,012 | \$482,186 | \$2,998,415 |
| 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 | \$4,534 | LN16*LN17 | \$0 | \$2,176 | \$698 | \$0 | \$0 | \$18 | \$9 | \$0 | \$430 | \$236 | \$92 | \$78 | \$796 |
| 19 | | TOTAL REVENUE REQUIREMENT | \$23,175,913 | LN16+LN18 | \$0 | \$10,819,839 | \$3,387,438 | \$0 | \$1,499 | \$164,777 | \$55,123 | \$74,428 | \$2,062,452 | \$2,565,777 | \$563,105 | \$482,264 | \$2,999,211 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | |
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$2,080,215 | LN 3 | \$0 | \$1,072,434 | \$140,592 | \$0 | \$0 | \$17,432 | \$3,909 | \$5,620 | \$208,531 | \$254,901 | \$46,340 | \$161 | \$330,296 |
| 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 | -\$184 | A-12, LN 21 | \$0 | -\$138 | \$13 | \$0 | \$0 | \$4 | \$1 | \$1 | \$9 | \$5 | -\$57 | \$0 | -\$22 |
| 23 | | TOTAL INCOME ADJUSTMENTS | -\$184 | LN21+LN22 | \$0 | -\$138 | \$13 | \$0 | \$0 | \$4 | \$1 | \$1 | \$9 | \$5 | -\$57 | \$0 | -\$22 |
| 24 | | RETURN LESS INCOME ADJ | \$2,080,399 | LN20-LN23 | \$0 | \$1,072,572 | \$140,580 | \$0 | \$0 | \$17,428 | \$3,909 | \$5,618 | \$208,522 | \$254,896 | \$46,397 | \$161 | \$330,318 |
| 25 | | FEDERAL ITC AMORTIZATION | \$0 | A-12, LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | FIT BASE | \$2,080,399 | | \$0 | \$1,072,572 | \$140,580 | \$0 | \$0 | \$17,428 | \$3,909 | \$5,618 | \$208,522 | \$254,896 | \$46,397 | \$161 | \$330,318 |
| 27 | | FEDERAL TAXABLE INCOME | \$2,080,399 | | \$0 | \$1,072,572 | \$140,580 | \$0 | \$0 | \$17,428 | \$3,909 | \$5,618 | \$208,522 | \$254,896 | \$46,397 | \$161 | \$330,318 |
| 28 | 35.00% | FEDERAL INCOME TAX | \$1,120,215 | LN 27*FTR | \$0 | \$577,539 | \$75,697 | \$0 | \$0 | \$9,384 | \$2,105 | \$3,025 | \$112,281 | \$137,252 | \$24,983 | \$86 | \$177,863 |
| 29 | | FEDERAL SURTAX ALLOCATION | \$0 | /LN 26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | | NET FEDERAL TAX BEFORE ITC AMORT | \$1,120,215 | LN28-LN29 | \$0 | \$577,539 | \$75,697 | \$0 | \$0 | \$9,384 | \$2,105 | \$3,025 | \$112,281 | \$137,252 | \$24,983 | \$86 | \$177,863 |
| 31 | | STATE ITC AMORTIZATION | \$0 | A-12, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | SIT BASE | \$3,200,615 | | \$0 | \$1,650,111 | \$216,276 | \$0 | \$0 | \$26,812 | \$6,013 | \$8,644 | \$320,802 | \$392,148 | \$71,380 | \$247 | \$508,181 |
| 33 | | STATE TAXABLE INCOME | \$3,200,615 | | \$0 | \$1,650,111 | \$216,276 | \$0 | \$0 | \$26,812 | \$6,013 | \$8,644 | \$320,802 | \$392,148 | \$71,380 | \$247 | \$508,181 |
| 34 | 9.80% | STATE INCOME TAX | \$224,080 | LN 33*STR | \$0 | \$116,586 | \$13,202 | \$0 | \$0 | \$2,709 | \$375 | \$698 | \$25,245 | \$28,704 | \$4,439 | \$12 | \$32,109 |
| 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 | \$224,080 | LN34-LN35 | \$0 | \$116,586 | \$13,202 | \$0 | \$0 | \$2,709 | \$375 | \$698 | \$25,245 | \$28,704 | \$4,439 | \$12 | \$32,109 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$1,071,721 | | \$0 | \$552,537 | \$72,420 | \$0 | \$0 | \$8,978 | \$2,013 | \$2,894 | \$107,420 | \$131,310 | \$23,901 | \$83 | \$170,164 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FIT | -\$94,136 | | \$0 | -\$48,533 | -\$6,361 | \$0 | \$0 | -\$789 | -\$177 | -\$254 | -\$9,435 | -\$11,534 | -\$2,099 | -\$7 | -\$14,946 |

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

| | | | | | COMMON LINE | | TRAFFIC SENSITIVE | | | | SPECIAL ACCESS | | | | | | |
|------------------------|------|--|------------------|---------------|---------------------|--------------|-------------------|-----------------|--------------------------|-----------|----------------|------------------------|-----------------|-------------------------|-------------|---------|--------------|
| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | |
| 1 | 2110 | GENERAL SUPPORT FACILITIES | \$8,264,944 | A-3,LN 4 | \$0 | \$3,762,558 | \$1,576,460 | \$0 | \$0 | \$53,098 | \$30,337 | \$29,167 | \$774,410 | \$802,116 | \$260,098 | \$6,773 | \$969,928 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | \$20,644,272 | A-4,LN 21+25 | \$0 | \$0 | \$20,570,833 | \$0 | \$0 | \$73,439 | \$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 | \$38,524,325 | A-4,LN 41 | \$0 | \$9,432,480 | \$0 | \$0 | \$0 | \$682,986 | \$0 | \$286,601 | \$5,848,384 | \$10,829,268 | \$0 | \$0 | \$11,444,607 |
| 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 | \$54,635,842 | A-5,LN 21 | \$0 | \$44,370,072 | \$0 | \$0 | \$0 | \$0 | \$371,769 | \$96,538 | \$3,926,080 | \$0 | \$3,693,665 | \$0 | \$2,177,718 |
| 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 | \$851,589 | A-3,LN 15 | \$0 | \$406,609 | \$152,414 | \$0 | \$0 | \$5,462 | \$2,798 | \$3,408 | \$72,247 | \$81,341 | \$28,028 | \$48 | \$99,234 |
| 9 | | TOTAL PLANT IN SERVICE | \$122,920,972 | | \$0 | \$57,971,718 | \$22,299,708 | \$0 | \$0 | \$814,984 | \$404,904 | \$415,714 | \$10,621,122 | \$11,712,725 | \$3,981,790 | \$6,821 | \$14,691,487 |
| 10 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.16% | 18.14% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.64% | 9.53% | 3.24% | 0.01% | 11.95% |
| 11 | 2002 | PROPERTY HELD FOR FUTURE USE | \$0 | A-6,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 2003 | PLANT UNDER CONSTRUCT. - SHORT TERM | \$1,179,737 | A-6,LN 13 | \$0 | \$599,521 | \$182,907 | \$0 | \$0 | \$5,480 | \$3,757 | \$3,324 | \$113,991 | \$110,946 | \$34,369 | \$60 | \$125,380 |
| 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 | \$62,084 | A-6,LN 27 | \$0 | \$35,692 | \$8,098 | \$0 | \$0 | \$37 | \$234 | \$58 | \$8,861 | \$4,232 | \$1,538 | \$4 | \$3,330 |
| 15 | | TOTAL PROPERTY, PLANT & EQUIP. | \$124,162,793 | | \$0 | \$58,606,931 | \$22,490,714 | \$0 | \$0 | \$820,501 | \$408,895 | \$419,096 | \$10,743,974 | \$11,827,903 | \$4,017,698 | \$6,885 | \$14,820,197 |
| 16 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.20% | 18.11% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.65% | 9.53% | 3.24% | 0.01% | 11.94% |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | \$102,885,318 | A-7,LN 9 | \$0 | \$47,655,403 | \$20,794,414 | \$0 | \$0 | \$662,090 | \$370,004 | \$359,440 | \$8,709,562 | \$9,308,784 | \$3,555,696 | \$5,376 | \$11,464,549 |
| 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. | \$49,254 | A-7,LN 19 | \$0 | \$28,316 | \$6,425 | \$0 | \$0 | \$29 | \$186 | \$46 | \$7,030 | \$3,357 | \$1,220 | \$3 | \$2,642 |
| 22 | 4340 | OPERATING DEFERRED INCOME TAX | \$3,385,058 | A-7,LN 28 | \$0 | \$1,686,952 | \$575,111 | \$0 | \$0 | \$6,694 | \$6,472 | \$12,129 | \$229,784 | \$309,645 | \$71,529 | \$108 | \$486,635 |
| 23 | VAR | CUST. DEP. DEF CRS-NET & L-T LIAB. | \$57,310 | A-7,LNS 30-36 | \$0 | \$26,375 | \$12,623 | \$0 | \$0 | \$214 | \$136 | \$42 | \$4,538 | \$3,449 | \$1,291 | \$4 | \$8,637 |
| 24 | | NET TELEPHONE PLANT | \$17,785,852 | | \$0 | \$9,209,885 | \$1,102,141 | \$0 | \$0 | \$151,474 | \$32,097 | \$47,438 | \$1,793,061 | \$2,202,668 | \$387,961 | \$1,393 | \$2,857,734 |
| 25 | | % DISTRIBUTION | 100.00% | | 0.00% | 51.78% | 6.20% | 0.00% | 0.00% | 0.85% | 0.18% | 0.27% | 10.08% | 12.38% | 2.18% | 0.01% | 16.07% |
| 26 | 1220 | MATERIALS AND SUPPLIES | \$297,544 | A-3,LN 16 | \$0 | \$141,579 | \$54,547 | \$0 | \$0 | \$1,481 | \$932 | \$974 | \$25,067 | \$28,138 | \$7,395 | \$16 | \$37,415 |
| 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 | \$615,170 | A-3,LN 10 | \$0 | \$288,390 | \$107,064 | \$0 | \$0 | \$3,739 | \$2,110 | \$2,103 | \$56,306 | \$60,438 | \$21,184 | \$34 | \$73,802 |
| 31 | | NET TELEPHONE PLANT,M&S AND | | | | | | | | | | | | | | | |
| | | CASH WORKING CAPITAL | \$18,698,566 | | \$0 | \$9,639,854 | \$1,263,752 | \$0 | \$0 | \$156,694 | \$35,138 | \$50,515 | \$1,874,434 | \$2,291,244 | \$416,540 | \$1,443 | \$2,968,951 |
| 32 | | % DISTRIBUTION | 100.00% | | 0.00% | 51.55% | 6.76% | 0.00% | 0.00% | 0.84% | 0.19% | 0.27% | 10.02% | 12.25% | 2.23% | 0.01% | 15.88% |

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI |
|----|------|--------------------------------------|------------------|--------------|------------------------------------|--------------|--------------------------------------|--------------------------|-------|-----------|------------------------|-----------------------------------|-----------------|---------------------|-------------|---------|
| | | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | |
| 1a | | CENTRAL OFFICE EQUIPMENT | \$59,168,597 | A-4, LN 42 | \$0 | \$9,432,480 | \$20,570,833 | \$0 | \$0 | \$756,425 | \$0 | \$286,601 | \$5,848,384 | \$10,829,268 | \$0 | \$0 |
| 1b | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1c | | CABLE & WIRE FACILITIES | \$54,635,842 | A-5, LN 23 | \$0 | \$44,370,072 | \$0 | \$0 | \$0 | \$371,769 | \$0 | \$96,538 | \$3,926,080 | \$0 | \$3,693,665 | \$0 |
| 1d | | TOTAL | \$113,804,439 | | \$0 | \$53,802,551 | \$20,570,833 | \$0 | \$0 | \$756,425 | \$371,769 | \$383,139 | \$9,774,465 | \$10,829,268 | \$3,693,665 | \$0 |
| 1e | | % DISTRIBUTION | 100.00% | | 0.00% | 47.28% | 18.08% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.59% | 9.52% | 3.25% | 0.00% |
| | | 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | |
| 2 | | ALLOCATED | \$8,030,719 | LN 1e | \$0 | \$3,658,929 | \$1,533,980 | \$0 | \$0 | \$51,958 | \$29,455 | \$28,389 | \$753,181 | \$780,754 | \$252,056 | \$0 |
| 3 | | GENERAL PURPOSE COMPUTERS | \$234,225 | LN 1e & DIRE | \$0 | \$103,630 | \$42,480 | \$0 | \$0 | \$1,140 | \$882 | \$777 | \$21,229 | \$21,362 | \$8,042 | \$6,773 |
| 4 | | TOTAL GENERAL SUPPORT ASSETS | \$8,264,944 | | \$0 | \$3,762,558 | \$1,576,460 | \$0 | \$0 | \$53,098 | \$30,337 | \$29,167 | \$774,410 | \$802,116 | \$260,098 | \$6,773 |
| 5 | | % DISTRIBUTION | 100.00% | | 0.00% | 45.52% | 19.07% | 0.00% | 0.00% | 0.64% | 0.37% | 0.35% | 9.37% | 9.71% | 3.15% | 0.08% |
| 6 | | COE,IOT,CWF AND GENERAL SUPPORT | \$122,069,383 | | \$0 | \$57,565,110 | \$22,147,293 | \$0 | \$0 | \$809,522 | \$402,105 | \$412,305 | \$10,548,875 | \$11,631,384 | \$3,953,763 | \$6,773 |
| 7 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.16% | 18.14% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.64% | 9.53% | 3.24% | 0.01% |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | COE,IOT,CWF,GENERAL SUPPORT | | | | | | | | | | | | | | |
| 10 | | AND EQUAL ACCESS EQUIPMENT | \$122,069,383 | | \$0 | \$57,565,110 | \$22,147,293 | \$0 | \$0 | \$809,522 | \$402,105 | \$412,305 | \$10,548,875 | \$11,631,384 | \$3,953,763 | \$6,773 |
| | | % DISTRIBUTION | 100.00% | | 0.00% | 47.16% | 18.14% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.64% | 9.53% | 3.24% | 0.01% |
| 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 |
| 14 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | 2690 | INTANGIBLE ASSETS | \$851,589 | LN 10 | \$0 | \$406,609 | \$152,414 | \$0 | \$0 | \$5,462 | \$2,798 | \$3,408 | \$72,247 | \$81,341 | \$28,028 | \$48 |
| 16 | 1220 | MATERIALS AND SUPPLIES | \$297,544 | LN 10 | \$0 | \$141,579 | \$54,547 | \$0 | \$0 | \$1,481 | \$932 | \$974 | \$25,067 | \$28,138 | \$7,395 | \$16 |
| 17 | 1402 | RTB STOCK | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 1410 | OTHER NONCURRENT ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 1500 | OTHER JURISDICTIONAL ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 1438 | DEFERRED MAINTENANCE AND RETIREMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | COE,IOT,CWF,GEN SUPP & EQUAL ACCESS | | | | | | | | | | | | | | |
| | | FOR APPORTIONING PRESUBSCRIPTION | \$81,336,336 | | \$0 | \$57,565,110 | \$22,147,293 | \$0 | \$0 | \$809,522 | \$402,105 | \$412,305 | \$0 | \$0 | \$0 | \$0 |
| 22 | | % DISTRIBUTION | 100.00% | | 0.00% | 70.77% | 27.23% | 0.00% | 0.00% | 1.00% | 0.49% | 0.51% | 0.00% | 0.00% | 0.00% | 0.00% |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING | | | | | | | | | | | | | | |
| | | CARRIER ACCESS BILLING EXPENSES | \$60,001,888 | | \$0 | \$0 | \$20,570,833 | \$0 | \$0 | \$756,425 | \$371,769 | \$383,139 | \$9,774,465 | \$10,829,268 | \$3,693,665 | \$0 |
| 24 | | % DISTRIBUTION | 100.00% | | 0.00% | 0.00% | 34.28% | 0.00% | 0.00% | 1.26% | 0.62% | 0.64% | 16.29% | 18.05% | 6.16% | 0.00% |

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS | COMMON TRANSPORT INFO TERM | DEDICATED FACILITY TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI |
|----|------|--------------------------------------|------------------|-------------|------------------------------------|--------------|--|-------------------------------|---------------------------------|--------------------------------|-------------------------|----------|-----|------|
| | | ALLOCATION FACTORS | | | | | | | | | | | | |
| 1 | | STANDARD WORK SECONDS | | | | | | | | | | | | |
| 2 | | - MANUAL BOARDS | \$30 | AL-1, LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$30 |
| 3 | | - TSPS COMPLEX | \$30 | AL-1, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$30 |
| 4 | | EQUIVALENT ACCESS LINES - MSG COE | \$30 | AL-1, LN 2 | \$0 | \$30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | IX CIRCUIT TERMINATIONS - MSG COE | \$23 | AL-1, LN 6 | \$0 | \$0 | \$0 | \$0 | \$16 | \$0 | \$7 | \$0 | \$0 | \$0 |
| | | CENTRAL OFFICE EQUIPMENT | | | | | | | | | | | | |
| 6 | 2220 | OPERATOR SYSTEMS | | | | | | | | | | | | |
| 7 | | MANUAL SWITCHBOARDS | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | AUXILIARY SWITCHBOARDS | | | | | | | | | | | | |
| 9 | | - DIRECTORY ASSISTANCE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | - INTERCEPT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | - OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | SERVICE OBSERVING BOARDS | \$0 | LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | TSPS | | | | | | | | | | | | |
| 14 | | - OPERATOR | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | - RTA | \$0 | LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | - OTHER | \$0 | LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL OPERATOR SYSTEMS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 2210 | TANDEM SWITCHING EQUIPMENT | | | | | | | | | | | | |
| 19 | | ACCESS | \$73,439 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$73,439 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | TOTAL TANDEM SWITCH | \$73,439 | | \$0 | \$0 | \$0 | \$0 | \$73,439 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | 2210 | LOCAL SWITCHING EQUIPMENT | | | | | | | | | | | | |
| 23 | | ACCESS | \$20,570,833 | DIRECT | \$0 | \$0 | \$20,570,833 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | EQUAL ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | TOTAL LOCAL SWITCH | \$20,570,833 | | \$0 | \$0 | \$20,570,833 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3 | \$20,644,272 | | \$0 | \$0 | \$20,570,833 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | | % DISTRIBUTION | \$1 | | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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 EQUALLY ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI |
|-----|------|-----------------------------------|------------------|-------------|------------------------------------|--------------|--|--------------------------|-------|-----------|------------------------|-----------------------------------|-----------------|---------------------|-------|-------------|
| | | ALLOCATION FACTORS | | | | | | | | | | | | | | |
| 1 | | EQUIVALENT ACCESS LINES - MSG CWF | \$1 | AL-1.LN 4 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | | IX CIRCUIT MILES - MSG CWF | \$1 | AL-1.LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | 2310 | INFORMATION ORIG/TERM | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | |
| 5 | | COIN PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | SUBTOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | TOTAL ORIG/TERM EQUIP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | % DISTRIBUTION | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 12 | 2410 | CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | |
| 13 | | SUBSCRIBER LINE | \$44,499,896 | LN 1/DIRECT | \$0 | \$44,370,072 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$129,824 | \$0 | \$0 | \$0 |
| 14 | | EXCHANGE WIDEBAND AND WBI | \$6,012,217 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$38,243 | \$0 | \$3,796,256 | \$0 | \$0 | \$0 | \$2,177,718 |
| 15a | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15b | | EXCHANGE TRUNK - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | INTEREXCHANGE WIDEBAND & DSL | \$3,687,508 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,687,508 | \$0 | \$0 |
| 17a | | IX TRUNK - ACCESS | \$306,313 | LN 2/DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$203,618 | \$96,538 | \$0 | \$0 | \$6,157 | \$0 | \$0 |
| 17b | | IX TRUNK - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | IX TRUNK - NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | HOST/REMOTE | \$129,907 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$129,907 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$54,635,842 | | \$0 | \$44,370,072 | \$0 | \$0 | \$0 | \$371,769 | \$96,538 | \$3,926,080 | \$0 | \$3,693,665 | \$0 | \$2,177,718 |
| 22 | | % DISTRIBUTION | 100.00% | | 0.00% | 81.21% | 0.00% | 0.00% | 0.00% | 0.00% | 0.18% | 7.19% | 0.00% | 6.76% | 0.00% | 3.99% |
| 23 | | TOTAL CABLE & WIRE FACILITIES | \$54,635,842 | | \$0 | \$44,370,072 | \$0 | \$0 | \$0 | \$371,769 | \$96,538 | \$3,926,080 | \$0 | \$3,693,665 | \$0 | \$2,177,718 |
| 24 | | % DISTRIBUTION | 100.00% | | 0.00% | 81.21% | 0.00% | 0.00% | 0.00% | 0.68% | 0.18% | 7.19% | 0.00% | 6.76% | 0.00% | 3.99% |

A-6,1of1 OTHER TELECOMMUNICATIONS PLANT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI |
|--------------------------------|------|----------------------------------|------------------|-----------|------------------------------------|--------------|--------------------------------------|--------------------------|-------|----------|------------------------|-----------------------------------|-------------------------|-----------|----------|-------|
| OTHER TELECOMMUNICATIONS PLANT | | | | | | | | | | | | | | | | |
| 1 | 2002 | PROPERTY HELD FOR FUTURE USE | | | | | | | | | | | | | | |
| 2 | | GENERAL SUPPORT | \$0 | A-3,LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | CENTRAL OFFICE EQUIPMENT | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | CABLE AND WIRE FACILITIES | \$0 | A-5,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | UNDISTRIBUTED | \$0 | A-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | % 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% |
| 8 | 2003 | PLANT UNDER CONSTR. - SHORT TERM | | | | | | | | | | | | | | |
| 9 | | GENERAL SUPPORT | \$0 | A-3,LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | CENTRAL OFFICE EQUIPMENT | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | CABLE AND WIRE FACILITIES | \$0 | A-5,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | UNDISTRIBUTED | \$1,179,737 | A-2,LN 10 | \$0 | \$599,521 | \$182,907 | \$0 | \$0 | \$5,480 | \$3,757 | \$3,324 | \$113,991 | \$110,946 | \$34,369 | \$60 |
| 13 | | TOTAL | \$1,179,737 | | \$0 | \$599,521 | \$182,907 | \$0 | \$0 | \$5,480 | \$3,757 | \$3,324 | \$113,991 | \$110,946 | \$34,369 | \$60 |
| 14 | | % DISTRIBUTION | 100.00% | | 0.00% | 50.82% | 15.50% | 0.00% | 0.00% | 0.46% | 0.32% | 0.28% | 9.66% | 9.40% | 2.91% | 0.01% |
| 15 | 2004 | PLANT UNDER CONSTR. - LONG TERM | | | | | | | | | | | | | | |
| 16 | | GENERAL SUPPORT | \$0 | A-3,LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | CENTRAL OFFICE EQUIPMENT | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | CABLE AND WIRE FACILITIES | \$0 | A-5,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | UNDISTRIBUTED | \$0 | A-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | % DISTRIBUTION | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | 2005 | TELECOMMUNICATIONS PLANT ADJUST. | | | | | | | | | | | | | | |
| 23 | | GENERAL SUPPORT | \$0 | A-3,LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | CENTRAL OFFICE EQUIPMENT | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | CABLE AND WIRE FACILITIES | \$0 | A-5,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | UNDISTRIBUTED | \$62,084 | A-2,LN 10 | \$0 | \$35,692 | \$8,098 | \$0 | \$0 | \$37 | \$234 | \$58 | \$8,861 | \$4,232 | \$1,538 | \$4 |
| 27 | | TOTAL | \$62,084 | | \$0 | \$35,692 | \$8,098 | \$0 | \$0 | \$37 | \$234 | \$58 | \$8,861 | \$4,232 | \$1,538 | \$4 |
| 28 | | % DISTRIBUTION | 100.00% | | 0.00% | 57.49% | 13.04% | 0.00% | 0.00% | 0.06% | 0.38% | 0.09% | 14.27% | 6.82% | 2.48% | 0.01% |

A-7, 1 of 1

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

A-7,1 of 1

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | CAPPED | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | DEDICATED | SPECIAL ACCESS | | MILEAGE | | | B&C | WBI |
|--------------------------|-------|---------------------------------------|---------------|--------------------|------------------|--------|-------------------|--------------|------------------|-------|-----------|----------------|-----------|-------------|--------------|--------------|---------|--------------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | | CL | SWITCHING | EQUAL ACCESS | INFO | | TERM | FACILITY | TRANSPORT | CHANNEL TERM | CHANNEL TERM | | |
| 1 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | | | | | | | | | | | | | | | | |
| 2 | | GENERAL SUPPORT | \$6,595,439 | A-3.LN 5 | | \$0 | \$3,005,669 | \$1,262,056 | \$0 | \$0 | \$42,064 | \$24,941 | \$22,578 | \$626,672 | \$639,438 | \$212,775 | \$5,376 | \$753,870 |
| 3 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$19,605,786 | A-4.LN 47 | | \$0 | \$0 | \$19,532,358 | \$0 | \$0 | \$73,428 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | OPERATOR SYSTEMS EQUIPMENT | | \$0 A-4.LN 44 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CENTRAL OFFICE TRANSMISSION | \$30,653,390 | A-4.LN 48 | | \$0 | \$7,526,670 | \$0 | \$0 | \$0 | \$546,598 | \$0 | \$248,638 | \$4,684,538 | \$8,669,346 | \$0 | \$0 | \$8,977,599 |
| 6 | | UNDISTRIBUTED COE | | \$0 A-4.LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | INFORMATION ORIG/TERM | | \$0 A-5.LN 11 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | CABLE AND WIRE FACILITIES | \$46,030,703 | A-5.LN 22 | | \$0 | \$37,123,064 | \$0 | \$0 | \$0 | \$0 | \$345,063 | \$88,223 | \$3,398,352 | \$0 | \$3,342,921 | \$0 | \$1,733,080 |
| 9 | | TOTAL ACCUM DEPR - TPIS | \$102,885,318 | | | \$0 | \$47,655,403 | \$20,794,414 | \$0 | \$0 | \$662,090 | \$370,004 | \$359,440 | \$8,709,562 | \$9,308,784 | \$3,555,696 | \$5,376 | \$11,464,549 |
| 10 | 3200 | ACCUM DEPRECIATION - FUTURE USE | | \$0 A-6.LN 7 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | TOTAL ACCUM DEPRECIATION | \$102,885,318 | | | \$0 | \$47,655,403 | \$20,794,414 | \$0 | \$0 | \$662,090 | \$370,004 | \$359,440 | \$8,709,562 | \$9,308,784 | \$3,555,696 | \$5,376 | \$11,464,549 |
| 12 | | % DISTRIBUTION | 100.00% | | | 0.00% | 46.32% | 20.21% | 0.00% | 0.00% | 0.64% | 0.36% | 0.35% | 8.47% | 9.05% | 3.46% | 0.01% | 11.14% |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | | | | | | | | |
| 13 | 3400 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASES | | \$0 A-3.LN 10 + Di | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | LEASEHOLD IMPROVEMENTS | | \$0 A-3.LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | UNDISTRIBUTED | | \$0 A-3.LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL ACCUM AMORT - TANGIBLE | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 3500 | INTANGIBLE ASSETS | | \$0 A-3.LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3600 | TELEPHONE PLANT ADJUSTMENT | \$49,254 | A-6.LN 28 | | \$0 | \$28,316 | \$6,425 | \$0 | \$0 | \$29 | \$186 | \$46 | \$7,030 | \$3,357 | \$1,220 | \$3 | \$2,642 |
| 20 | | TOTAL ACCUM AMORTIZATION | \$49,254 | | | \$0 | \$28,316 | \$6,425 | \$0 | \$0 | \$29 | \$186 | \$46 | \$7,030 | \$3,357 | \$1,220 | \$3 | \$2,642 |
| 21 | | % DISTRIBUTION | 100.00% | | | 0.00% | 57.49% | 13.04% | 0.00% | 0.00% | 0.06% | 0.38% | 0.09% | 14.27% | 6.82% | 2.48% | 0.01% | 5.36% |
| 22 | 4100& | NET OPERATING DEFERRED INC TAX | | | | | | | | | | | | | | | | |
| 23 | 4340 | GENERAL SUPPORT | \$118,011 | A-3.LN 5 | | \$0 | \$56,053 | \$18,179 | \$0 | \$0 | \$390 | \$178 | \$552 | \$9,028 | \$11,703 | \$2,140 | \$98 | \$19,691 |
| 24 | | CENTRAL OFFICE EQUIP | \$1,539,785 | A-4.LN 43 | | \$0 | \$251,920 | \$530,930 | \$0 | \$0 | \$6,467 | \$0 | \$9,237 | \$112,253 | \$282,262 | \$0 | \$0 | \$346,717 |
| 25 | | INFORMATION ORIG/TERM | | \$0 A-5.LN 11 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | CABLE AND WIRE FACILITIES | \$1,557,563 | A-5.LN 22 | | \$0 | \$1,293,413 | \$0 | \$0 | \$0 | \$5,976 | \$1,853 | \$95,986 | \$0 | \$65,498 | \$0 | \$0 | \$94,836 |
| 27 | | UNDISTRIBUTED | \$169,699 | A-3.LN 10 | | \$0 | \$85,566 | \$26,001 | \$0 | \$0 | -\$164 | \$318 | \$487 | \$12,517 | \$15,680 | \$3,891 | \$10 | \$25,392 |
| 28 | | TOTAL NET DEFERRED INC TAX | \$3,385,058 | | | \$0 | \$1,686,952 | \$575,111 | \$0 | \$0 | \$6,694 | \$6,472 | \$12,129 | \$229,784 | \$309,645 | \$71,529 | \$108 | \$486,635 |
| 29 | | % DISTRIBUTION | 100.00% | | | 0.00% | 49.84% | 16.99% | 0.00% | 0.00% | 0.20% | 0.19% | 0.36% | 6.79% | 9.15% | 2.11% | 0.00% | 14.38% |
| 30 | 4040& | CUST. DEPOSITS & OTHER DEF CRS-NET | | | | | | | | | | | | | | | | |
| 31 | 4360 | GENERAL SUPPORT | | \$0 A-3.LN 5 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | CENTRAL OFFICE EQUIP | | \$0 A-4.LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | | INFORMATION ORIG/TERM | | \$0 A-5.LN 11 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | | CABLE AND WIRE FACILITIES | | \$0 A-5.LN 22 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | UNDISTRIBUTED | \$353 | A-3.LN 10 | | \$0 | \$173 | \$89 | \$0 | \$0 | \$3 | \$0 | \$6 | \$13 | \$45 | \$4 | \$0 | \$20 |
| 36 | 4310 | OTHER LONG TERM LIABILITIES | \$56,958 | A-3.LN 10 | | \$0 | \$26,202 | \$12,534 | \$0 | \$0 | \$211 | \$136 | \$37 | \$4,525 | \$3,404 | \$1,287 | \$4 | \$8,618 |
| 37 | | | | | | | | | | | | | | | | | | |

A-8, 1 of 1

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8, 1 of 1

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | CAPPED | TRAFFIC SENSITIVE | | COMMON | TRANSPORT | | DEDICATED | SPECIAL ACCESS | | MILEAGE | B&C | WBI |
|----|----------------|--|--------------|---------------|------------------|-------------|-------------------|--------------|---------|-----------|----------|-----------|----------------|-------------|-----------|-----------|-------------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | | SWITCHING | EQUAL ACCESS | | INFO | TERM | | FACILITY | TRANSPORT | | | |
| 1 | 6110 | OPERATING EXPENSE AND TAX | | | | | | | | | | | | | | | |
| 2 | 6120 | NETWORK SUPPORT EXPENSE | \$40,589 | A-9,LN 6 | \$0 | \$18,143 | \$8,360 | \$0 | \$0 | \$235 | \$113 | \$146 | \$3,491 | \$4,608 | \$1,337 | \$2 | \$4,156 |
| 3 | 6210 | GENERAL SUPPORT EXPENSE | \$1,239,703 | A-9,LN 7 | \$0 | \$578,665 | \$224,385 | \$0 | \$0 | \$8,012 | \$4,279 | \$4,101 | \$112,493 | \$119,018 | \$42,472 | \$1,090 | \$145,187 |
| 4 | 6310 | CENTRAL OFFICE EXPENSE | \$2,566,897 | A-9,LN 15 | \$0 | \$350,648 | \$1,007,155 | \$0 | \$0 | \$26,739 | \$0 | \$6,934 | \$301,321 | \$458,072 | \$0 | \$0 | \$416,027 |
| 5 | 6410 | INFORMATION ORIG/TERM EXP | \$0 | A-9,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6510 | CABLE AND WIRE FACILITIES EXP | \$1,073,890 | A-9,LN 24 | \$0 | \$853,351 | \$0 | \$0 | \$0 | \$0 | \$8,764 | \$2,126 | \$85,025 | \$0 | \$73,881 | \$0 | \$50,742 |
| 7 | 6530 | OTHER PLANT EXPENSE | \$0 | A-10,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 6540 | NETWORK OPERATIONS EXPENSE | \$2,577,507 | A-10,LN 7 | \$0 | \$1,212,097 | \$456,941 | \$0 | \$0 | \$17,434 | \$8,760 | \$9,301 | \$224,777 | \$252,715 | \$88,785 | \$0 | \$306,697 |
| 9 | 6610 | ACCESS / USF EXPENSE | \$1,103,253 | A-10,LN 8 | \$0 | \$1,103,253 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | 6620 | MARKETING EXPENSE | \$916,004 | A-11,LN 1 | \$0 | \$444,341 | \$156,484 | \$0 | \$0 | \$5,502 | \$2,765 | \$3,439 | \$76,801 | \$88,332 | \$30,414 | \$51 | \$107,876 |
| 11 | 6710 | SERVICES EXPENSE | \$722,443 | A-11,LN29 | \$0 | \$110,933 | \$100,915 | \$0 | \$1,092 | \$3,570 | \$1,689 | \$2,924 | \$37,595 | \$47,123 | \$15,160 | \$347,985 | \$53,458 |
| 12 | 6720 | EXECUTIVE AND PLANNING EXP | \$0 | A-12,LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | GENERAL AND ADMINISTRATIVE EXP | \$3,748,851 | A-12,LN 9 | \$0 | \$1,752,409 | \$697,345 | \$0 | \$407 | \$22,096 | \$9,498 | \$11,845 | \$286,964 | \$345,327 | \$95,447 | \$132,520 | \$394,993 |
| 14 | | SUBTOTAL OPERATING EXPENSE | \$13,989,136 | | \$0 | \$6,423,480 | \$2,651,584 | \$0 | \$1,499 | \$83,588 | \$35,868 | \$40,816 | \$1,128,466 | \$1,315,195 | \$347,496 | \$481,648 | \$1,479,135 |
| 15 | 6560 | % DISTRIBUTION | 100.00% | | 0.00% | 45.92% | 18.95% | 0.00% | 0.01% | 0.60% | 0.26% | 0.29% | 8.07% | 9.40% | 2.48% | 3.44% | 10.57% |
| 16 | 7200 | DEPRECIATION AND AMORTIZATION | \$5,325,367 | A-10,LN 19+27 | \$0 | \$2,434,683 | \$424,651 | \$0 | \$0 | \$48,880 | \$12,186 | \$22,423 | \$555,169 | \$777,883 | \$131,091 | \$262 | \$918,139 |
| 17 | | OTHER OPERATING TAX | \$524,205 | A-12,LN 25 | \$0 | \$251,310 | \$90,064 | \$0 | \$0 | \$2,844 | \$1,381 | \$1,956 | \$42,854 | \$54,156 | \$14,662 | \$27 | \$64,951 |
| 18 | 7500 | EQUAL ACCESS EXPENSE | \$0 | A-12,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 5240/7100/7500 | INTEREST ON CUSTOMER DEPOSITS | \$0 | A-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | RENT REVENUES/ OTHER INC/ G-L | \$-91,839 | A-10,LN 35 | \$0 | \$-558,729 | \$-9,050 | \$0 | \$0 | \$-79 | \$-709 | \$-110 | \$-10,525 | \$-2,550 | \$-6,000 | \$-9 | \$-4,079 |
| 21 | | TOTAL OPERATING EXP & TAX | \$19,746,869 | | \$0 | \$9,051,105 | \$3,157,248 | \$0 | \$1,499 | \$135,233 | \$48,726 | \$65,085 | \$1,715,965 | \$2,144,684 | \$487,250 | \$481,928 | \$2,458,147 |
| | | % DISTRIBUTION | 100.00% | | 0.00% | 45.84% | 15.99% | 0.00% | 0.01% | 0.68% | 0.25% | 0.33% | 8.69% | 10.86% | 2.47% | 2.44% | 12.45% |
| 22 | 7370 | NON OPERATING EXPENSE | | | | | | | | | | | | | | | |
| 23 | | ABANDONED CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | CONTRIBUTIONS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL NON OPERATING EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 5310 | UNCOLLECTIBLES | | | | | | | | | | | | | | | |
| 26 | 5320 | END USER MSG TOLL | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | 5330 | END USER COMMON LINE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | | IX CARRIER | \$0 | A-3,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL UNCOLLECTIBLES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | 7340 | ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | DEDICATED | | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI |
|-----------------------------------|------|-------------------------------------|---------------|---------------|---------------------|-------------------|--------------|------------------|-------|-----------|-----------|----------------|-----------------|-----------------|-------------|----------|--------------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | CHANNEL TERM | FACILITY | | |
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | |
| 1 | | GEN SUPPORT, COE, IOT AND C&WF | \$122,069,383 | VARIOUS | \$0 | \$57,565,110 | \$22,147,293 | \$0 | \$0 | \$809,522 | \$402,105 | \$412,305 | \$10,548,875 | \$11,631,384 | \$3,953,763 | \$6,773 | \$14,592,252 |
| 2 | | EQUAL ACCESS EQUIPMENT | | \$0 A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | TOTAL | \$122,069,383 | | \$0 | \$57,565,110 | \$22,147,293 | \$0 | \$0 | \$809,522 | \$402,105 | \$412,305 | \$10,548,875 | \$11,631,384 | \$3,953,763 | \$6,773 | \$14,592,252 |
| 4 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.16% | 18.14% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.64% | 9.53% | 3.24% | 0.01% | 11.95% |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$40,589 | LN 4 | \$0 | \$18,143 | \$8,360 | \$0 | \$0 | \$235 | \$113 | \$146 | \$3,491 | \$4,608 | \$1,337 | \$2 | \$4,156 |
| 7 | 6120 | GENERAL SUPPORT | \$1,239,703 | A-3, LN 5 | \$0 | \$578,665 | \$224,385 | \$0 | \$0 | \$8,012 | \$4,279 | \$4,101 | \$112,493 | \$119,018 | \$42,472 | \$1,090 | \$145,187 |
| 8 | | TOTAL GENERAL SUPPORT EXP | \$1,280,292 | | \$0 | \$596,808 | \$232,744 | \$0 | \$0 | \$8,247 | \$4,392 | \$4,247 | \$115,984 | \$123,625 | \$43,809 | \$1,092 | \$149,343 |
| 9 | | % DISTRIBUTION | 100.00% | | 0.00% | 46.61% | 18.18% | 0.00% | 0.00% | 0.64% | 0.34% | 0.33% | 9.06% | 9.66% | 3.42% | 0.09% | 11.66% |
| 10 | | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | |
| 11 | 6210 | CENTRAL OFFICE SWITCHING EXPENSE | \$1,008,623 | A-4, LN 47 | \$0 | \$0 | \$1,007,155 | \$0 | \$0 | \$1,468 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6220 | OPERATOR SYSTEMS EXPENSE | \$0 | A-4, LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | 6230 | CENTRAL OFFICE TRANSMISSION EXPENSE | \$1,558,274 | A-4, LN 48 | \$0 | \$350,648 | \$0 | \$0 | \$0 | \$25,271 | \$0 | \$6,934 | \$301,321 | \$458,072 | \$0 | \$0 | \$416,027 |
| 14 | | UNDISTRIBUTED | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | TOTAL CENTRAL OFFICE EXPENSE | \$2,566,897 | | \$0 | \$350,648 | \$1,007,155 | \$0 | \$0 | \$26,739 | \$0 | \$6,934 | \$301,321 | \$458,072 | \$0 | \$0 | \$416,027 |
| 16 | | % DISTRIBUTION | 100.00% | | 0.00% | 13.66% | 39.24% | 0.00% | 0.00% | 1.04% | 0.00% | 0.27% | 11.74% | 17.85% | 0.00% | 0.00% | 16.21% |
| 17 | 6310 | INFORMATION ORIG/TERM EXPENSE | | | | | | | | | | | | | | | |
| 18 | | COIN PAY TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | COINLESS PAY TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | CPE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | TOTAL INFORMATION ORIG/TERM EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | % DISTRIBUTION | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 24 | 6410 | CABLE AND WIRE FACILITIES EXPENSE | \$1,073,890 | A-5, LN 22 | \$0 | \$853,351 | \$0 | \$0 | \$0 | \$8,764 | \$2,126 | \$85,025 | \$0 | \$73,881 | \$0 | \$50,742 | |
| 25 | | TOTAL PLANT SPECIFIC EXPENSE | \$4,921,078 | | \$0 | \$1,800,807 | \$1,239,900 | \$0 | \$0 | \$34,986 | \$13,156 | \$13,307 | \$502,330 | \$581,698 | \$117,690 | \$1,092 | \$616,112 |
| 26 | | % DISTRIBUTION | 100.00% | | 0.00% | 36.59% | 25.20% | 0.00% | 0.00% | 0.71% | 0.27% | 0.27% | 10.21% | 11.82% | 2.39% | 0.02% | 12.52% |

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | DEDICATED | | SPECIAL ACCESS | | B&C | WBI | | |
|-------------------------------|----------------|------------------------------------|---------------|-----------------|------------------|-------------------|--------------|------------------|-------|-----------|-----------|----------------|--------------|--------------|-------------|--------------|------------------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | | | CHANNEL TERM | MILEAGE FACILITY |
| 1 | | CENTRAL OFFICE EQUIPMENT | \$59,168,597 | A-4, LN 38 | \$0 | \$9,432,480 | \$20,570,833 | \$0 | \$0 | \$756,425 | \$0 | \$286,601 | \$5,848,384 | \$10,829,268 | \$0 | \$0 | \$11,444,607 |
| 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 | \$54,635,842 | A-5, LN 21 | \$0 | \$44,370,072 | \$0 | \$0 | \$0 | \$0 | \$371,769 | \$96,538 | \$3,926,080 | \$0 | \$3,693,665 | \$0 | \$2,177,718 |
| 4 | | TOTAL | \$113,804,439 | | \$0 | \$53,802,551 | \$20,570,833 | \$0 | \$0 | \$756,425 | \$371,769 | \$383,139 | \$9,774,465 | \$10,829,268 | \$3,693,665 | \$0 | \$13,622,325 |
| 5 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.28% | 18.08% | 0.00% | 0.00% | 0.66% | 0.33% | 0.34% | 8.59% | 9.52% | 3.25% | 0.00% | 11.97% |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | | \$0 LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$2,577,507 | LN 5 | \$0 | \$1,212,097 | \$456,941 | \$0 | \$0 | \$17,434 | \$8,760 | \$9,301 | \$224,777 | \$252,715 | \$88,785 | \$0 | \$306,697 |
| 8 | 6540 | ACCESS / USF EXPENSE | \$1,103,253 | DIRECT | \$0 | \$1,103,253 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | \$295,629 | A-3, LN 5 | \$0 | \$132,393 | \$54,360 | \$0 | \$0 | \$2,361 | \$928 | \$1,210 | \$26,691 | \$30,415 | \$8,786 | \$241 | \$38,244 |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$300,862 | A-4, LN 47 | \$0 | \$0 | \$300,773 | \$0 | \$0 | \$89 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4, LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$2,464,631 | A-4, LN 48 | \$0 | \$578,337 | \$0 | \$0 | \$0 | \$43,931 | \$0 | \$16,972 | \$371,635 | \$710,225 | \$0 | \$0 | \$743,531 |
| 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 | \$1,874,399 | A-5, LN 22 | \$0 | \$1,538,072 | \$0 | \$0 | \$0 | \$0 | \$9,970 | \$2,703 | \$123,571 | \$0 | \$109,410 | \$0 | \$90,674 |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | \$4,935,521 | | \$0 | \$2,248,802 | \$355,133 | \$0 | \$0 | \$46,380 | \$10,898 | \$20,886 | \$521,897 | \$740,640 | \$118,196 | \$241 | \$872,449 |
| 18 | | PROPERTY HELD FOR FUTURE USE | \$0 | A-6, LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | TOTAL DEPRECIATION EXPENSE | \$4,935,521 | | \$0 | \$2,248,802 | \$355,133 | \$0 | \$0 | \$46,380 | \$10,898 | \$20,886 | \$521,897 | \$740,640 | \$118,196 | \$241 | \$872,449 |
| 20 | | % DISTRIBUTION | 100.00% | | 0.00% | 45.56% | 7.20% | 0.00% | 0.00% | 0.94% | 0.22% | 0.42% | 10.57% | 15.01% | 2.39% | 0.00% | 17.68% |
| 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 | \$389,846 | A-3, LN 10 | \$0 | \$185,881 | \$69,517 | \$0 | \$0 | \$2,499 | \$1,288 | \$1,538 | \$33,272 | \$37,243 | \$12,896 | \$22 | \$45,690 |
| 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 | \$389,846 | | \$0 | \$185,881 | \$69,517 | \$0 | \$0 | \$2,499 | \$1,288 | \$1,538 | \$33,272 | \$37,243 | \$12,896 | \$22 | \$45,690 |
| 28 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.68% | 17.83% | 0.00% | 0.00% | 0.64% | 0.33% | 0.39% | 8.53% | 9.55% | 3.31% | 0.01% | 11.72% |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | \$9,006,127 | | \$0 | \$4,750,033 | \$881,591 | \$0 | \$0 | \$66,313 | \$20,946 | \$31,724 | \$779,946 | \$1,030,598 | \$219,877 | \$262 | \$1,224,836 |
| 30 | | % DISTRIBUTION | 100.00% | | 0.00% | 52.74% | 9.79% | 0.00% | 0.00% | 0.74% | 0.23% | 0.35% | 8.66% | 11.44% | 2.44% | 0.00% | 13.60% |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | |
| 31 | 5240/7100/7500 | GEN SUPPORT ASSETS | \$19,547 | A-3, LN 5 | \$0 | \$6,258 | \$8,578 | \$0 | \$0 | \$77 | \$85 | \$23 | \$1,184 | \$1,585 | \$528 | \$9 | \$1,220 |
| 32 | 5240/7100/7500 | CENTRAL OFFICE EQUIPMENT | \$4,268 | A-4, LN 43 | \$0 | \$1,357 | \$472 | \$0 | \$0 | \$2 | \$0 | \$1 | \$596 | \$965 | \$0 | \$0 | \$876 |
| 33 | 5240/7100/7500 | CABLE & WIRE FACILITIES | \$68,023 | A-5, LN 22 | \$0 | \$51,114 | \$0 | \$0 | \$0 | \$624 | \$86 | \$8,744 | \$0 | \$5,472 | \$0 | \$0 | \$1,983 |
| 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 | \$91,839 | | \$0 | \$58,729 | \$9,050 | \$0 | \$0 | \$79 | \$709 | \$110 | \$10,525 | \$2,550 | \$6,000 | \$9 | \$4,079 |

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 EQUAL SWITCHING ACCESS | COMMON TRANSPORT INFO TERM | DEDICATED FACILITY | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | | |
|----|------|--|------------------|-------------|------------------------------------|--------------|--|-------------------------------|-----------------------|--------------------------------|-------------------------|-----------|-----------|-----------|-----------|-----------|
| | | BIG THREE EXPENSES | | | | | | | | | | | | | | |
| 1 | | PLANT SPECIFIC EXPENSE | \$4,921,078 | A-9, LN 25 | \$0 | \$1,800,807 | \$1,239,900 | \$0 | \$34,986 | \$13,156 | \$13,307 | \$502,330 | \$581,698 | \$117,690 | \$1,092 | \$616,112 |
| 2 | | OTHER PLANT EXPENSE | \$0 | A-10, LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | NETWORK OPERATIONS EXPENSE | \$2,577,507 | A-10, LN 8 | \$0 | \$1,212,097 | \$456,941 | \$0 | \$17,434 | \$8,760 | \$9,301 | \$224,777 | \$252,715 | \$88,785 | \$0 | \$306,697 |
| 4 | | ACCESS CHARGE EXPENSE | \$1,103,253 | A-10, LN 9 | \$0 | \$1,103,253 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CUSTOMER OPERATIONS EXPENSE | \$1,638,447 | A-11, LN 31 | \$0 | \$555,274 | \$257,398 | \$0 | \$1,092 | \$9,072 | \$4,454 | \$6,363 | \$114,396 | \$135,455 | \$45,573 | \$348,035 |
| 6 | | TOTAL BIG THREE EXPENSES | \$10,240,285 | | \$0 | \$4,671,432 | \$1,954,239 | \$0 | \$1,092 | \$61,491 | \$26,370 | \$28,971 | \$841,503 | \$969,868 | \$252,049 | \$349,127 |
| 7 | | % DISTRIBUTION | 100.00% | | 0.00% | 45.62% | 19.08% | 0.00% | 0.01% | 0.60% | 0.26% | 0.28% | 8.22% | 9.47% | 2.46% | 3.41% |
| | | CORPORATE OPERATING EXPENSE | | | | | | | | | | | | | | |
| 8 | 6710 | EXECUTIVE AND PLANNING | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6720 | GENERAL AND ADMINISTRATIVE | \$3,748,851 | LN 7 | \$0 | \$1,752,409 | \$697,345 | \$0 | \$407 | \$22,096 | \$9,498 | \$11,845 | \$286,964 | \$345,327 | \$95,447 | \$132,520 |
| 10 | | TOTAL CORPORATE OPERATIONS | \$3,748,851 | | \$0 | \$1,752,409 | \$697,345 | \$0 | \$407 | \$22,096 | \$9,498 | \$11,845 | \$286,964 | \$345,327 | \$95,447 | \$132,520 |
| 11 | | % DISTRIBUTION | 100.00% | | 0.00% | 46.75% | 18.60% | 0.00% | 0.01% | 0.59% | 0.25% | 0.32% | 7.65% | 9.21% | 2.55% | 3.53% |
| 12 | | EQUAL ACCESS EXPENSE | \$0 | DIRECT | \$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 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3, LN 10 | \$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 |
| 17 | | TOTAL | \$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 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ENT. | -\$184 | A-3, LN 10 | \$0 | -\$138 | \$13 | \$0 | \$4 | \$1 | \$1 | \$9 | \$5 | -\$57 | \$0 | -\$22 |
| 21 | | TOTAL | -\$184 | | \$0 | -\$138 | \$13 | \$0 | \$4 | \$1 | \$1 | \$9 | \$5 | -\$57 | \$0 | -\$22 |
| 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 |
| 24 | 7210 | STATE ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 7240 | OTHER OPERATING TAXES | \$524,205 | A-3, LN 10 | \$0 | \$251,310 | \$90,064 | \$0 | \$2,844 | \$1,381 | \$1,956 | \$42,854 | \$54,156 | \$14,662 | \$27 | \$64,951 |
| 26 | | TOTAL OPERATING TAXES | \$524,205 | | \$0 | \$251,310 | \$90,064 | \$0 | \$2,844 | \$1,381 | \$1,956 | \$42,854 | \$54,156 | \$14,662 | \$27 | \$64,951 |

Merged Group G TYCOS

| TYCOS | INDEX TO SEPARATIONS FORMS | SCHEDULE | |
|-------|--|----------|--------|
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| | CENTRAL OFFICE TRANSMISSION SEPARATIONS | S-42 | P_A41 |
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| | TARRP FACTORS (EXPENSES) | T-2 | P_T2 |
| | REVENUE MONITORING SUMMARY | R-1 | P_R1 |

Merged Group G TYCOS

S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE | | SPECIAL ACCESS | | INTRASTATE | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|--|--------------------|---------------------|---------------------------|--------------|----------------|-------------|---------------------------|-------------|----------------|-----------|-------|-------|--------------|
| | | | | MESSAGE TOLL INTRALATA | INTERLATA | INTRALATA | INTERLATA | MESSAGE TOLL INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| | REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$49,567,623 | S-2, LN 35 | \$0 | \$10,790,347 | \$0 | \$7,494,725 | \$4,979,918 | \$3,738,773 | \$831,261 | \$5,074 | \$0 | \$0 | \$21,727,524 |
| 2 | RATE OF RETURN | 10.76% | | 0.00% | 10.75% | 0.00% | 10.75% | 10.80% | 10.85% | 10.76% | 11.12% | 0.00% | 0.00% | 10.75% |
| 3 | RETURN ON INVESTMENT | \$5,334,103 | LN1*LN 2 | \$0 | \$1,159,662 | \$0 | \$805,661 | \$537,611 | \$405,654 | \$89,407 | \$564 | \$0 | \$0 | \$2,335,545 |
| 4 | ALLOWANCE FOR FUNDS USED DURING CONSTR | \$0 | S-8, LN 31&32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | NET RETURN FOR SETTLEMENTS | \$5,334,103 | LN3-LN4 | \$0 | \$1,159,662 | \$0 | \$805,661 | \$537,611 | \$405,654 | \$89,407 | \$564 | \$0 | \$0 | \$2,335,545 |
| 6 | FEDERAL OPERATING INCOME TAX | \$2,871,351 | LN 28 | \$0 | \$624,289 | \$0 | \$433,484 | \$289,401 | \$218,381 | \$48,096 | \$304 | \$0 | \$0 | \$1,257,397 |
| 7 | LESS: FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NET FEDERAL INCOME TAX | \$2,871,351 | LN 6-LN 7 | \$0 | \$624,289 | \$0 | \$433,484 | \$289,401 | \$218,381 | \$48,096 | \$304 | \$0 | \$0 | \$1,257,397 |
| 9 | STATE AND LOCAL INCOME TAX | \$589,136 | LN 33 | \$0 | \$125,239 | \$0 | \$85,374 | \$62,890 | \$43,675 | \$21,776 | \$70 | \$0 | \$0 | \$250,111 |
| 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 | \$589,136 | LN 9-LN 10 | \$0 | \$125,239 | \$0 | \$85,374 | \$62,890 | \$43,675 | \$21,776 | \$70 | \$0 | \$0 | \$250,111 |
| 13 | OPERATING EXPENSE AND TAX | \$49,941,599 | S-8, LN 20 | \$0 | \$12,739,062 | \$0 | \$6,515,896 | \$5,976,125 | \$4,018,534 | \$804,713 | \$30,019 | \$0 | \$0 | \$19,857,249 |
| 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 | \$58,736,189 | 5+8+11thru15 | \$0 | \$14,648,252 | \$0 | \$7,840,415 | \$6,866,027 | \$4,686,244 | \$963,992 | \$30,958 | \$0 | \$0 | \$23,700,302 |
| 17 | GROSS RECEIPTS/PSC TAX RATE (GROSS UP) | | | | | | | | | | | | | |
| 18 | GROSS RECEIPTS/PSC TAX | \$189,547 | LN 16*LN 17 | \$0 | \$2,858 | \$0 | \$1,647 | \$57,648 | \$25,211 | \$17,563 | \$145 | \$0 | \$0 | \$84,474 |
| 19 | TOTAL REVENUE REQUIREMENT | \$58,925,736 | | \$0 | \$14,651,110 | \$0 | \$7,842,062 | \$6,923,675 | \$4,711,455 | \$981,556 | \$31,103 | \$0 | \$0 | \$23,784,776 |

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

| | | | | | | | | | | | | | | |
|----|--|-------------|--------------------|-----|-------------|-----|-------------|-----------|-----------|-----------|-------|-----|-----|-------------|
| * | * | * | * | * | * | * | * | * | * | * | * | * | * | * |
| | OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | |
| 20 | RETURN ON INVESTMENT | \$5,334,103 | LN 3 | \$0 | \$1,159,662 | \$0 | \$805,661 | \$537,611 | \$405,654 | \$89,407 | \$564 | \$0 | \$0 | \$2,335,545 |
| 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 | \$1,594 | S-12, LN 25+26 | \$0 | \$268 | \$0 | \$619 | \$151 | \$90 | \$87 | (\$0) | \$0 | \$0 | \$380 |
| 23 | TOTAL INCOME ADJUSTMENTS | \$1,594 | LN 21+22 | \$0 | \$268 | \$0 | \$619 | \$151 | \$90 | \$87 | (\$0) | \$0 | \$0 | \$380 |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$5,332,509 | | \$0 | \$1,159,394 | \$0 | \$805,042 | \$537,460 | \$405,564 | \$89,320 | \$564 | \$0 | \$0 | \$2,335,165 |
| 26 | FEDERAL INCOME TAX | \$2,871,351 | LN 25*FIT | \$0 | \$624,289 | \$0 | \$433,484 | \$289,401 | \$218,381 | \$48,096 | \$304 | \$0 | \$0 | \$1,257,397 |
| 27 | FEDERAL SURTAX ALLOCATION - OPERATING | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | NET FEDERAL INCOME TAX BEFORE ITC | \$2,871,351 | LN26-LN27 | \$0 | \$624,289 | \$0 | \$433,484 | \$289,401 | \$218,381 | \$48,096 | \$304 | \$0 | \$0 | \$1,257,397 |
| 29 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | \$8,203,861 | LN25+LN28-S-12, L1 | \$0 | \$1,783,683 | \$0 | \$1,238,526 | \$826,861 | \$623,944 | \$137,416 | \$868 | \$0 | \$0 | \$3,592,562 |
| 31 | STATE INCOME TAX | \$589,136 | LN 30*SIT | \$0 | \$125,239 | \$0 | \$85,374 | \$62,890 | \$43,675 | \$21,776 | \$70 | \$0 | \$0 | \$250,111 |
| 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 | \$589,136 | | \$0 | \$125,239 | \$0 | \$85,374 | \$62,890 | \$43,675 | \$21,776 | \$70 | \$0 | \$0 | \$250,111 |

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 | | \$22,591,556 | S-3,LN 10 | \$0 | \$5,421,413 | \$0 | \$2,950,881 | \$2,978,083 | \$1,822,955 | \$408,579 | \$2,440 | \$0 | \$0 | \$9,007,205 | \$0 |
| 2 | CENTRAL OFFICE SWITCHING EQUIPMENT | 2210 | | \$33,921,559 | S-4,LN 52 | \$0 | \$18,205,733 | \$0 | \$0 | \$6,587,342 | \$4,471,755 | \$0 | \$0 | \$0 | \$0 | \$4,656,729 | \$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 | | \$83,145,678 | S-4,LN 78 | \$0 | \$11,308,638 | \$0 | \$30,638,433 | \$6,496,486 | \$4,148,377 | \$3,909,834 | \$32,068 | \$0 | \$0 | \$26,611,841 | \$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 | | \$201,289,868 | S-5,LN 42 | \$0 | \$46,557,296 | \$0 | \$9,854,556 | \$25,706,938 | \$17,444,842 | \$1,405,487 | \$10,114 | \$0 | \$0 | \$100,310,635 | \$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 | | \$2,366,090 | S-3,LN 36 | \$0 | \$563,742 | \$0 | \$303,211 | \$280,948 | \$201,219 | \$27,237 | \$424 | \$0 | \$0 | \$989,309 | \$0 |
| 9 | TOTAL PLANT IN SERVICE A/C 2001 | | | \$343,314,750 | | \$0 | \$82,056,822 | \$0 | \$43,747,081 | \$42,049,797 | \$28,089,146 | \$5,751,137 | \$45,046 | \$0 | \$0 | \$141,575,720 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.90% | 0.00% | 12.74% | 12.25% | 8.18% | 1.68% | 0.01% | 0.00% | 0.00% | 41.24% | 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 | | \$2,677,132 | S-6,LN 15 | \$0 | \$632,455 | \$0 | \$305,500 | \$300,144 | \$295,901 | \$27,819 | \$45 | \$0 | \$0 | \$1,115,267 | \$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 | | \$188,616 | S-6,LN 27 | \$0 | \$43,759 | \$0 | \$18,777 | \$23,274 | \$28,499 | \$1,496 | \$0 | \$0 | \$0 | \$72,811 | \$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 | | | \$346,180,498 | | \$0 | \$82,733,037 | \$0 | \$44,071,359 | \$42,373,215 | \$28,413,547 | \$5,780,452 | \$45,091 | \$0 | \$0 | \$142,763,798 | \$0 |
| 18 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.90% | 0.00% | 12.73% | 12.24% | 8.21% | 1.67% | 0.01% | 0.00% | 0.00% | 41.24% | 0.00% |
| 19 | ACCUM DEPRECIATION - PLANT IN SERVICE | 3100 | | \$288,622,711 | S-7,LN 18 | \$0 | \$70,115,298 | \$0 | \$35,553,313 | \$36,559,918 | \$24,193,947 | \$4,875,258 | \$39,650 | \$0 | \$0 | \$117,285,326 | \$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 | | \$149,638 | S-7,LN 25 | \$0 | \$34,716 | \$0 | \$14,897 | \$18,464 | \$22,610 | \$1,186 | \$0 | \$0 | \$0 | \$57,764 | \$0 |
| 24 | OPERATING DEFERRED INCOME TAX - NET | VAR | | \$10,314,857 | S-7,LN 32 | \$0 | \$2,420,226 | \$0 | \$1,231,744 | \$1,124,422 | \$666,559 | \$99,522 | \$1,590 | \$0 | \$0 | \$4,770,858 | \$0 |
| 25 | CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$102,281 | S-7,LN 38 | \$0 | \$25,279 | \$0 | \$10,689 | \$15,994 | \$5,156 | \$247 | \$55 | \$0 | \$0 | \$44,861 | \$0 |
| 26 | NET TELEPHONE PLANT | | | \$46,991,011 | | \$0 | \$10,137,517 | \$0 | \$7,260,716 | \$4,654,417 | \$3,525,275 | \$804,238 | \$3,796 | \$0 | \$0 | \$20,604,987 | \$0 |
| 27 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.57% | 0.00% | 15.45% | 9.90% | 7.50% | 1.71% | 0.01% | 0.00% | 0.00% | 43.85% | 0.00% |
| 28 | MATERIALS AND SUPPLIES | 1220 | | \$1,021,968 | S-6,LN 31 | \$0 | \$236,896 | \$0 | \$47,557 | \$134,065 | \$85,685 | \$4,795 | \$69 | \$0 | \$0 | \$512,900 | \$0 |
| 29 | INVESTMENT IN NONAFFILIATED CO'S | 1402 | | \$0 | S-6,LN 33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | OTHER NONCURRENT ASSETS | 1410 | | \$0 | S-6,LN 34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | DEFERRED MAINTENANCE & RETIREMENTS | 1438 | | \$0 | S-6,LN 35 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | EQUAL ACCESS EQUIPMENT | 1439 | | \$0 | S-6,LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | OTHER JURISDICTIONAL ASSETS | 1500 | | \$0 | S-6,LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CASH WORKING CAPITAL | 0X | | \$1,554,709 | | \$0 | \$415,934 | \$0 | \$186,452 | \$191,435 | \$127,813 | \$22,228 | \$1,209 | \$0 | \$0 | \$609,637 | \$0 |
| 35 | NET TEL PLANT, M&S AND CASH WORKING CAPITAL | | | \$49,567,688 | | \$0 | \$10,790,347 | \$0 | \$7,494,725 | \$4,979,918 | \$3,738,773 | \$831,261 | \$5,074 | \$0 | \$0 | \$21,727,524 | \$0 |
| 36 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.77% | 0.00% | 15.12% | 10.05% | 7.54% | 1.68% | 0.01% | 0.00% | 0.00% | 43.83% | 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 | | | \$21,011,715 | | \$0 | \$5,210,621 | \$0 | \$2,493,467 | \$2,737,504 | \$1,805,068 | \$286,455 | \$17,941 | \$0 | \$0 | \$8,460,660 | \$0 |
| 3 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.80% | 0.00% | 11.87% | 13.03% | 8.59% | 1.36% | 0.09% | 0.00% | 0.00% | 40.27% | 0.00% |
| 4 | - CLASS B SEPARATIONS | | | | | | | | | | | | | | | | |
| 5 | COE, IOT AND C&WF | | | \$318,357,104 | | \$0 | \$76,071,667 | \$0 | \$40,492,989 | \$38,790,766 | \$26,064,973 | \$5,315,321 | \$42,182 | \$0 | \$0 | \$131,579,205 | \$0 |
| 6 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.90% | 0.00% | 12.72% | 12.18% | 8.19% | 1.67% | 0.01% | 0.00% | 0.00% | 41.33% | 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) | | | \$21,959,188 | LN 6+DIRECT | \$0 | \$5,270,121 | \$0 | \$2,865,209 | \$2,898,602 | \$1,774,029 | \$403,222 | \$2,355 | \$0 | \$0 | \$8,745,651 | \$0 |
| 9 | GENERAL PURPOSE COMPUTERS | | | \$632,367 | LN 6+DIRECT | \$0 | \$151,292 | \$0 | \$85,672 | \$79,481 | \$48,926 | \$5,356 | \$86 | \$0 | \$0 | \$261,554 | \$0 |
| 10 | TOTAL LAND AND SUPPORT ASSETS | | | \$22,591,556 | | \$0 | \$5,421,413 | \$0 | \$2,950,881 | \$2,978,083 | \$1,822,955 | \$408,579 | \$2,440 | \$0 | \$0 | \$9,007,205 | \$0 |
| 11 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.00% | 0.00% | 13.06% | 13.18% | 8.07% | 1.81% | 0.01% | 0.00% | 0.00% | 39.87% | 0.00% |
| 12 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | |
| 13 | ORIG/TERM, AND C&WF | | | \$340,948,660 | | \$0 | \$81,493,080 | \$0 | \$43,443,870 | \$41,768,849 | \$27,887,928 | \$5,723,900 | \$44,622 | \$0 | \$0 | \$140,586,410 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.90% | 0.00% | 12.74% | 12.25% | 8.18% | 1.68% | 0.01% | 0.00% | 0.00% | 41.23% | 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 | | | \$340,948,660 | | \$0 | \$81,493,080 | \$0 | \$43,443,870 | \$41,768,849 | \$27,887,928 | \$5,723,900 | \$44,622 | \$0 | \$0 | \$140,586,410 | \$0 |
| 33 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.90% | 0.00% | 12.74% | 12.25% | 8.18% | 1.68% | 0.01% | 0.00% | 0.00% | 41.23% | 0.00% |
| | INTANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | 2690 | | \$2,366,090 | LN 33 | \$0 | \$563,742 | \$0 | \$303,211 | \$280,948 | \$201,219 | \$27,237 | \$424 | \$0 | \$0 | \$989,309 | \$0 |
| 35 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$2,366,090 | | \$0 | \$563,742 | \$0 | \$303,211 | \$280,948 | \$201,219 | \$27,237 | \$424 | \$0 | \$0 | \$989,309 | \$0 |
| 37 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.83% | 0.00% | 12.81% | 11.87% | 8.50% | 1.15% | 0.02% | 0.00% | 0.00% | 41.81% | 0.00% |

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 | \$33,921,559 | LN 13 | \$0 | \$18,205,733 | \$0 | \$0 | \$6,587,342 | \$4,471,755 | \$0 | \$0 | \$0 | \$0 | \$4,656,729 | \$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 | | | \$33,921,559 | | \$0 | \$18,205,733 | \$0 | \$0 | \$6,587,342 | \$4,471,755 | \$0 | \$0 | \$0 | \$0 | \$4,656,729 | \$0 |
| 51 | % DISTRIBUTION | | | 100.00% | | 0.00% | 53.67% | 0.00% | 0.00% | 19.42% | 13.18% | 0.00% | 0.00% | 0.00% | 0.00% | 13.73% | 0.00% |
| 52 | TOTAL SWITCHING EQUIPMENT | | | \$33,921,559 | | \$0 | \$18,205,733 | \$0 | \$0 | \$6,587,342 | \$4,471,755 | \$0 | \$0 | \$0 | \$0 | \$4,656,729 | \$0 |
| 53 | % DISTRIBUTION | | | 100.00% | | 0.00% | 53.67% | 0.00% | 0.00% | 19.42% | 13.18% | 0.00% | 0.00% | 0.00% | 0.00% | 13.73% | 0.00% |
| | CENTRAL OFFICE TRANSMISSION | 2230 | 4.0 | | | | | | | | | | | | | | |
| 54 | EXCHANGE CIRCUIT | | 4.1 | | | | | | | | | | | | | | |
| 55 | 4.11 - EXCH-WB = DS1 > | | 4.11 | \$10,052,651 | AL-1, LN12 | \$0 | \$36,528 | \$0 | \$6,634,354 | \$18,302 | \$14,548 | \$848,075 | \$0 | \$0 | \$0 | \$2,500,844 | \$0 |
| 56 | EXCH TRUNK - EAS | | 4.121 | \$810,328 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$810,328 | \$0 |
| 57 | 4.11D - DSL EQUIP | | 4.11 DSL | \$12,443,653 | DIRECT | \$0 | \$0 | \$0 | \$12,443,653 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 58 | EXCH TRUNK - BASIC | | 4.123 | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | EXCH TRUNK - SPECIAL | | 4.124 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 60 | SUBSCRIBER LINE - BASIC | | 4.131 | \$41,279,865 | AL-1, LN 2 | \$0 | \$10,288,523 | \$0 | \$29,869 | \$5,624,319 | \$3,834,551 | \$51,088 | \$2,176 | \$0 | \$0 | \$21,449,339 | \$0 |
| 61 | 4.122PL - EXCH-PL = DSO | | 4.122 PL | \$2,513,061 | DIRECT | \$0 | \$0 | \$0 | \$356,379 | \$0 | \$0 | \$833,761 | \$29,665 | \$0 | \$0 | \$1,293,256 | \$0 |
| 62 | SUBTOTAL EXCHANGE CIRCUIT | | | \$67,099,557 | | \$0 | \$10,325,051 | \$0 | \$19,464,256 | \$5,642,620 | \$3,849,099 | \$1,732,923 | \$31,842 | \$0 | \$0 | \$26,053,766 | \$0 |
| 63 | % DISTRIBUTION | | | 100.00% | | 0.00% | 15.39% | 0.00% | 29.01% | 8.41% | 5.74% | 2.58% | 0.05% | 0.00% | 0.00% | 38.83% | 0.00% |
| 64 | INTEREXCHANGE CIRCUIT | | 4.IPCP | \$975,655 | DIRECT | \$0 | \$0 | \$0 | \$975,655 | \$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 | \$12,351,268 | AL-1, LN14 | \$0 | \$0 | \$0 | \$10,190,657 | \$0 | \$0 | \$2,160,611 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 67 | TOLL - BASIC | | 4.231 | \$1,448,651 | AL-1, LN6 | \$0 | \$603,993 | \$0 | \$7,866 | \$424,860 | \$237,338 | \$16,300 | \$226 | \$0 | \$0 | \$158,067 | \$0 |
| 68 | 4.231PL - IXC PL = DSO | | 4.231 PL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 69 | NON ACCESS | | 4.24 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT | | | \$13,799,919 | | \$0 | \$603,993 | \$0 | \$10,198,523 | \$424,860 | \$237,338 | \$2,176,911 | \$226 | \$0 | \$0 | \$158,067 | \$0 |
| 71 | % DISTRIBUTION | | | 100.00% | | 0.00% | 4.38% | 0.00% | 73.90% | 3.08% | 1.72% | 15.77% | 0.00% | 0.00% | 0.00% | 1.15% | 0.00% |
| 72 | HOST/REMOTE CIRCUIT | | 4.3 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 73 | EXCLUDING WATS | | 4.31 | \$1,270,547 | LN 15+DIRECT | \$0 | \$379,594 | \$0 | \$0 | \$429,006 | \$61,939 | \$0 | \$0 | \$0 | \$0 | \$400,008 | \$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 | | | \$1,270,547 | | \$0 | \$379,594 | \$0 | \$0 | \$429,006 | \$61,939 | \$0 | \$0 | \$0 | \$0 | \$400,008 | \$0 |
| 76 | % DISTRIBUTION | | | 100.00% | | 0.00% | 29.88% | 0.00% | 0.00% | 33.77% | 4.88% | 0.00% | 0.00% | 0.00% | 0.00% | 31.48% | 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 | | | \$83,145,678 | | \$0 | \$11,308,638 | \$0 | \$30,638,433 | \$6,496,486 | \$4,148,377 | \$3,909,834 | \$32,068 | \$0 | \$0 | \$26,611,841 | \$0 |
| 79 | % DISTRIBUTION | | | 100.00% | | 0.00% | 13.60% | 0.00% | 36.85% | 7.81% | 4.99% | 4.70% | 0.04% | 0.00% | 0.00% | 32.01% | 0.00% |
| 80 | TOTAL CENTRAL OFFICE EQUIPMENT | | | \$117,067,237 | | \$0 | \$29,514,372 | \$0 | \$30,638,433 | \$13,083,828 | \$8,620,132 | \$3,909,834 | \$32,068 | \$0 | \$0 | \$31,268,570 | \$0 |
| 81 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.21% | 0.00% | 26.17% | 11.18% | 7.36% | 3.34% | 0.03% | 0.00% | 0.00% | 26.71% | 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) | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 2 | RELATIVE MOU'S - COINLESS PAY TEL | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | EQUIVALENT LOOPS - CWF | | | \$1 | AL-1, LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 4 | EQUIVALENT CHANNELS - WIDEBAND | | | \$1 | AL-1, LN 12 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | EQUIVALENT CHANNELS - IX WIDEBAND | | | \$1 | AL-1, LN 14 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | IX CIRCUIT MILES - CWF | | | \$1 | AL-1, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | REL MOU'S - EXCHANGE TRUNK | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | HOST/REMOTE MOU MILES | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | EQUIPMENT FURNISHED OTHERS FACTOR | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | INFORMATION ORIGINATION/TERMINATION | | 2310 | | | | | | | | | | | | | | |
| 10 | OTHER IOT EQUIPMENT | | 1.0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | COIN PUBLIC TELEPHONE | | 1.1 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | COINLESS PUBLIC TELEPHONE | | 1.2 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | OTHER | | 1.3 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | SUBTOTAL | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | NEW CUSTOMER PREMISE EQUIPMENT | | 2.0 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL INFO ORIG/TERM EQUIP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | CABLE AND WIRE FACILITIES | | 2410 | | | | | | | | | | | | | | |
| 19 | SUBSCRIBER LINE - JOINT | | | \$184,997,837 | LN 3 | \$0 | \$46,099,783 | \$0 | \$134,274 | \$25,355,668 | \$17,200,478 | \$225,908 | \$9,749 | \$0 | \$0 | \$95,971,977 | \$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 | \$184,997,837 | | \$0 | \$46,099,783 | \$0 | \$134,274 | \$25,355,668 | \$17,200,478 | \$225,908 | \$9,749 | \$0 | \$0 | \$95,971,977 | \$0 |
| 22 | EXCHANGE WIDEBAND - JOINT | | | \$7,745,795 | LN 4 | \$0 | \$34,686 | \$0 | \$3,914,000 | \$20,752 | \$16,311 | \$981,689 | \$0 | \$0 | \$0 | \$2,778,357 | \$0 |
| 23 | EXCHANGE WIDEBAND - DIRECT | | | \$2,183,813 | DIRECT | \$0 | \$0 | \$0 | \$2,183,813 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SUBTOTAL EXCHANGE WIDEBAND | | 2.1 | \$9,929,608 | | \$0 | \$34,686 | \$0 | \$6,097,813 | \$20,752 | \$16,311 | \$981,689 | \$0 | \$0 | \$0 | \$2,778,357 | \$0 |
| 25a | EXCHANGE TRUNK - JOINT | | | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25b | EXCHANGE TRUNK - DIRECT | | | \$1,080,366 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,080,366 | \$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 | \$1,080,366 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,080,366 | \$0 |
| 28 | INTEREXCHANGE WIDEBAND | | | \$3,806,457 | LN 5 | \$0 | \$0 | \$0 | \$3,616,394 | \$0 | \$0 | \$190,063 | \$0 | \$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 | \$3,806,457 | | \$0 | \$0 | \$0 | \$3,616,394 | \$0 | \$0 | \$190,063 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31a | IX TRUNK - ACCESS - JOINT | | | \$776,072 | LN 6 | \$0 | \$293,157 | \$0 | \$6,074 | \$204,791 | \$160,447 | \$7,828 | \$365 | \$0 | \$0 | \$103,410 | \$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 | \$776,072 | | \$0 | \$293,157 | \$0 | \$6,074 | \$204,791 | \$160,447 | \$7,828 | \$365 | \$0 | \$0 | \$103,410 | \$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 | | | \$699,527 | LN 8 | \$0 | \$129,670 | \$0 | \$0 | \$125,727 | \$67,605 | \$0 | \$0 | \$0 | \$0 | \$376,526 | \$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 | \$699,527 | | \$0 | \$129,670 | \$0 | \$0 | \$125,727 | \$67,605 | \$0 | \$0 | \$0 | \$0 | \$376,526 | \$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 | | | \$201,289,868 | | \$0 | \$46,557,296 | \$0 | \$9,854,556 | \$25,706,938 | \$17,444,842 | \$1,405,487 | \$10,114 | \$0 | \$0 | \$100,310,635 | \$0 |
| 43 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.13% | 0.00% | 4.90% | 12.77% | 8.67% | 0.70% | 0.01% | 0.00% | 0.00% | 49.83% | 0.00% |

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

| 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 |
|----|---|-------|-----|------------------|---------------------|---|--------------|-----------------------------|--------------|---|--------------|-----------------------------|-----------|-----|-----|---------------|-------|
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | \$1 | S-3, LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | CENTRAL OFFICE EQUIPMENT | 2230 | | \$1 | S-4, LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | INFORMATION ORIG/TERM EQUIPMENT | 2310 | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CABLE & WIRE FACILITIES | 2410 | | \$1 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | GEN SUPPORT, COE, IOT AND C&WF | | | \$1 | S-3, LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CAPITAL LEASES | 2681 | | \$0 | S-3, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | LEASEHOLD IMPROVEMENTS | 2682 | | \$0 | S-3, LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | TANGIBLE ASSETS | 2680 | | \$0 | S-3, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PLANT HELD FOR FUTURE USE | 2002 | | \$0 | S-6, LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 2005 | | \$1 | S-6, LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ACCUM DEPRECIATION - PLANT IN SERVICE | 3100 | | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT | | | \$18,336,362 | LN 1+DIRECT | \$0 | \$4,420,550 | \$0 | \$2,383,203 | \$2,475,973 | \$1,541,538 | \$347,269 | \$2,081 | \$0 | \$0 | \$7,165,748 | \$0 |
| 12 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$31,341,411 | S-4, LN53+DIR | \$0 | \$16,830,371 | \$0 | \$0 | \$6,143,464 | \$4,117,422 | \$0 | \$0 | \$0 | \$0 | \$4,250,153 | \$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 | | | \$67,061,607 | S-4, LN79+DIR | \$0 | \$9,130,552 | \$0 | \$24,556,395 | \$5,274,541 | \$3,445,165 | \$3,143,329 | \$29,253 | \$0 | \$0 | \$21,482,372 | \$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 | | | \$171,883,333 | LN 4+DIRECT | \$0 | \$39,733,826 | \$0 | \$8,613,715 | \$22,665,940 | \$15,089,822 | \$1,384,659 | \$8,316 | \$0 | \$0 | \$84,387,054 | \$0 |
| 18 | TOTAL ACCUM DEP - PLANT IN SERVICE | | | \$288,622,711 | | \$0 | \$70,115,298 | \$0 | \$35,553,313 | \$36,559,918 | \$24,193,947 | \$4,875,258 | \$39,650 | \$0 | \$0 | \$117,285,326 | \$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 | | \$149,638 | LN 10+DIRECT | \$0 | \$34,716 | \$0 | \$14,897 | \$18,464 | \$22,610 | \$1,186 | \$0 | \$0 | \$0 | \$57,764 | \$0 |
| 26 | TOTAL ACCUM AMORTIZATION | | | \$149,638 | | \$0 | \$34,716 | \$0 | \$14,897 | \$18,464 | \$22,610 | \$1,186 | \$0 | \$0 | \$0 | \$57,764 | \$0 |
| | NET OPERATING DEFERRED INC TAX | 4100& | | | | | | | | | | | | | | | |
| 27 | GENERAL SUPPORT | 4340 | | \$261,279 | LN 1+DIRECT | \$0 | \$56,144 | \$0 | \$37,764 | \$36,756 | \$14,298 | \$3,495 | \$61 | \$0 | \$0 | \$112,761 | \$0 |
| 28 | CENTRAL OFFICE EQUIP | | | \$2,712,716 | LN 2+DIRECT | \$0 | \$639,492 | \$0 | \$751,481 | \$277,116 | \$133,726 | \$55,419 | \$1,035 | \$0 | \$0 | \$854,447 | \$0 |
| 29 | INFORMATION ORIG/TERM | | | (565) | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | CABLE AND WIRE FACILITIES | | | \$5,442,162 | LN 4+DIRECT | \$0 | \$1,257,598 | \$0 | \$241,177 | \$590,160 | \$380,811 | \$15,379 | \$306 | \$0 | \$0 | \$2,956,732 | \$0 |
| 31 | UNDISTRIBUTED | | | \$1,898,766 | LN 5+DIRECT | \$0 | \$466,993 | \$0 | \$201,322 | \$220,391 | \$137,725 | \$25,230 | \$188 | \$0 | \$0 | \$846,918 | \$0 |
| 32 | TOTAL NET DEFERRED INCOME TAX | | | \$10,314,857 | | \$0 | \$2,420,226 | \$0 | \$1,231,744 | \$1,124,422 | \$666,559 | \$99,522 | \$1,590 | \$0 | \$0 | \$4,770,858 | \$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 | | \$102,281 | S-3, LN 3 | \$0 | \$25,279 | \$0 | \$10,689 | \$15,994 | \$5,156 | \$247 | \$55 | \$0 | \$0 | \$44,861 | \$0 |
| 39 | TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$102,281 | | \$0 | \$25,279 | \$0 | \$10,689 | \$15,994 | \$5,156 | \$247 | \$55 | \$0 | \$0 | \$44,861 | \$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 | | \$1 | S-3.LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | CENTRAL OFFICE EQUIPMENT | VAR | | \$1 | S-4.LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | COIN PUBLIC TELEPHONE EQUIP | 2310 | | \$0 | S-5.LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | COINLESS PUBLIC TELEPHONE EQUIP | 2310 | | \$0 | S-5.LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | OTHER IOT EQUIPMENT | 2310 | | \$0 | S-5.LN 13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES | 2410 | | \$1 | S-5.LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 7 | NETWORK SUPPORT | 6110 | | \$104,278 | LN 1+DIRECT | \$0 | \$25,907 | \$0 | \$13,293 | \$14,813 | \$10,001 | \$2,127 | \$4 | \$0 | \$0 | \$38,132 | \$0 |
| 8 | GENERAL SUPPORT | 6120 | | \$3,274,416 | LN 1+DIRECT | \$0 | \$786,664 | \$0 | \$422,885 | \$409,264 | \$267,689 | \$50,916 | \$546 | \$0 | \$0 | \$1,336,452 | \$0 |
| 9 | TOTAL GENERAL SUPPORT EXP | | | \$3,378,693 | | \$0 | \$812,571 | \$0 | \$436,178 | \$424,077 | \$277,690 | \$53,043 | \$550 | \$0 | \$0 | \$1,374,584 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.05% | 0.00% | 12.91% | 12.55% | 8.22% | 1.57% | 0.02% | 0.00% | 0.00% | 40.68% | 0.00% |
| | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | CENTRAL OFFICE SWITCHING EXPENSE | 6210 | | \$1,913,413 | LN 2+DIRECT | \$0 | \$473,682 | \$0 | \$513,955 | \$226,610 | \$148,518 | \$47,702 | \$680 | \$0 | \$0 | \$502,266 | \$0 |
| 12 | OPERATOR SYSTEMS EXPENSE | 6220 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CENTRAL OFFICE TRANSMISSION EXPENSE | 6230 | | \$2,954,992 | LN 2+DIRECT | \$0 | \$709,666 | \$0 | \$825,568 | \$368,688 | \$231,475 | \$85,869 | \$1,543 | \$0 | \$0 | \$732,183 | \$0 |
| 14 | UNDISTRIBUTED | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL CENTRAL OFFICE EXPENSE | | | \$4,868,404 | | \$0 | \$1,183,348 | \$0 | \$1,339,523 | \$595,298 | \$379,993 | \$133,571 | \$2,223 | \$0 | \$0 | \$1,234,449 | \$0 |
| 16 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.31% | 0.00% | 27.51% | 12.23% | 7.81% | 2.74% | 0.05% | 0.00% | 0.00% | 25.36% | 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 | | | \$3,707,414 | LN 6 | \$0 | \$852,352 | \$0 | \$200,846 | \$524,582 | \$303,201 | \$32,905 | \$206 | \$0 | \$0 | \$1,793,323 | \$0 |
| 24 | DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL CWF EXPENSE | | | \$3,707,414 | | \$0 | \$852,352 | \$0 | \$200,846 | \$524,582 | \$303,201 | \$32,905 | \$206 | \$0 | \$0 | \$1,793,323 | \$0 |
| 26 | % DISTRIBUTION | | | 100.00% | | 0.00% | 22.99% | 0.00% | 5.42% | 14.15% | 8.18% | 0.89% | 0.01% | 0.00% | 0.00% | 48.37% | 0.00% |
| 27 | TOTAL PLANT SPECIFIC EXPENSE | | | \$11,954,512 | | \$0 | \$2,848,271 | \$0 | \$1,976,546 | \$1,543,956 | \$960,884 | \$219,519 | \$2,979 | \$0 | \$0 | \$4,402,356 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.83% | 0.00% | 16.53% | 12.92% | 8.04% | 1.84% | 0.02% | 0.00% | 0.00% | 36.83% | 0.00% |
| 29 | PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT | | | \$8,575,819 | | \$0 | \$2,035,700 | \$0 | \$1,540,368 | \$1,119,880 | \$683,194 | \$166,476 | \$2,429 | \$0 | \$0 | \$3,027,772 | \$0 |
| 30 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.74% | 0.00% | 17.96% | 13.06% | 7.97% | 1.94% | 0.03% | 0.00% | 0.00% | 35.31% | 0.00% |

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|----------------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | \$1 | S-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | CAPITAL LEASES | 2681 | | \$0 | S-7,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | LEASEHOLD IMPROVEMENTS | 2682 | | \$0 | S-7,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | TANGIBLE PROPERTY | 2680 | | \$0 | S-3,LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | INTANGIBLE PROPERTY | 2690 | | \$1 | S-3,LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | TELEPHONE PLANT ADJUSTMENT | 2005 | | \$1 | S-7,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | COE, IOT AND C&WF | | | \$1 | S-3,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | OTHER PROPERTY PLANT & EQUIPMENT EXPENSE | | | | | | | | | | | | | | | | |
| 8 | UNDISTRIBUTED | 6510 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | 6511 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MATERIALS & SUPPLIES PROVISIONING | 6512 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 | \$0 | \$0 | \$0 |
| 11 | TOTAL OTHER PROP PLANT & EQUIP EXPENSE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 | \$0 | \$0 | \$0 |
| 12 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.54% | 0.00% | 11.57% | 5.32% | 9.61% | 1.74% | -0.02% | 0.00% | 0.00% | 50.24% | 0.00% |
| 13 | NETWORK OPERATIONS EXPENSE | 6530 | | \$6,824,469 | LN 7+DIRECT | \$0 | \$1,630,343 | \$0 | \$882,004 | \$826,923 | \$569,780 | \$100,585 | \$956 | \$0 | \$0 | \$2,813,878 | \$0 |
| 14 | ACCESS / USF EXPENSE | 6540 | | \$1,156,828 | DIRECT | \$0 | \$1,101,353 | \$0 | \$0 | \$55,475 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | DEPRECIATION EXPENSE | 6560 | | | | | | | | | | | | | | | |
| 15 | GENERAL SUPPORT | | | \$628,818 | S-3,LN 11 | \$0 | \$146,937 | \$0 | \$84,112 | \$76,286 | \$50,532 | \$9,259 | \$69 | \$0 | \$0 | \$261,624 | \$0 |
| 16 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$658,743 | S-4,LN 53 | \$0 | \$328,052 | \$0 | \$0 | \$121,972 | \$100,283 | \$0 | \$0 | \$0 | \$0 | \$108,436 | \$0 |
| 17 | OPERATOR SYSTEMS EQUIPMENT | | | \$0 | S-4,LN 42 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE TRANSMISSION | | | \$4,899,307 | S-4,LN 79 | \$0 | \$647,075 | \$0 | \$1,822,798 | \$385,335 | \$236,508 | \$306,351 | \$2,058 | \$0 | \$0 | \$1,499,181 | \$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 | | | \$6,108,691 | S-5,LN 43 | \$0 | \$1,417,276 | \$0 | \$282,092 | \$744,362 | \$498,529 | \$30,345 | \$344 | \$0 | \$0 | \$3,135,743 | \$0 |
| 22 | TOTAL DEP EXP - PLANT IN SERVICE | | | \$12,295,559 | | \$0 | \$2,539,339 | \$0 | \$2,189,002 | \$1,327,956 | \$885,852 | \$345,954 | \$2,472 | \$0 | \$0 | \$5,004,984 | \$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 | | | \$12,295,559 | | \$0 | \$2,539,339 | \$0 | \$2,189,002 | \$1,327,956 | \$885,852 | \$345,954 | \$2,472 | \$0 | \$0 | \$5,004,984 | \$0 |
| 25 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.65% | 0.00% | 17.80% | 10.80% | 7.20% | 2.81% | 0.02% | 0.00% | 0.00% | 40.71% | 0.00% |
| | AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | |
| 26 | CAPITAL LEASE | 6563 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | LEASEHOLD IMPROVEMNTS | 6563 | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | UNDISTRIBUTED | 6563 | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | INTANGIBLE ASSETS | 6564 | | \$1,036,885 | LN 5+DIRECT | \$0 | \$247,316 | \$0 | \$130,715 | \$122,867 | \$86,848 | \$11,303 | \$184 | \$0 | \$0 | \$437,652 | \$0 |
| 30 | OTHER - TTPA | 6565 | | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | TOTAL AMORTIZATION EXPENSE | | | \$1,036,885 | | \$0 | \$247,316 | \$0 | \$130,715 | \$122,867 | \$86,848 | \$11,303 | \$184 | \$0 | \$0 | \$437,652 | \$0 |
| 32 | % DISTRIBUTION | | | 100.00% | | 0.00% | 23.85% | 0.00% | 12.61% | 11.85% | 8.38% | 1.09% | 0.02% | 0.00% | 0.00% | 42.21% | 0.00% |
| | RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | |
| 33 | GEN SUPPORT ASSETS | 5240/7100/7500 | | \$43,380 | S-3,LN 11+DIR | \$0 | \$14,775 | \$0 | \$3,621 | \$6,730 | \$111 | \$3,259 | \$0 | \$0 | \$0 | \$14,884 | \$0 |
| 34 | CENTRAL OFFICE EQUIPMENT | 5240/7100/7500 | | \$9,971 | S-4,LN 81+DIR | \$0 | \$1,795 | \$0 | \$2,502 | \$987 | \$1,022 | \$75 | \$0 | \$0 | \$0 | \$3,591 | \$0 |
| 35 | CABLE & WIRE FACILITIES | 5240/7100/7500 | | \$232,642 | S-5,LN 43+DIR | \$0 | \$51,100 | \$0 | \$16,151 | \$37,477 | \$17,703 | \$8,897 | \$1 | \$0 | \$0 | \$101,312 | \$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 | | | \$285,994 | | \$0 | \$67,670 | \$0 | \$22,274 | \$45,194 | \$18,837 | \$12,231 | \$1 | \$0 | \$0 | \$119,787 | \$0 |

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|------------------------------|--------------------------------------|------|------|------------------|---------------------|----------------------------|-------------|----------------|-----------|----------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | SUBSCRIBER LINE USE (SLU) | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 4 | END USER BILLED REVENUE INCL CCL | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 5 | IX CARRIER BILLED REVENUE | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | PAYSTATION REVENUE | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | BUSINESS OFFICE CONTACTS | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 8 | BILLING INQUIRY CONTACTS | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | CARRIER ACCESS BILLING FACTOR | | | \$1 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | 6610 | | \$3,395,478 | INPUT | \$0 | \$851,647 | \$0 | \$51,106 | \$379,612 | \$342,215 | \$8,398 | \$12,192 | \$0 | \$0 | \$1,750,308 | \$0 |
| 13 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 14 | - CALL COMPLETION INCL DA | 6621 | | \$42,714 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$9,482 | \$5,458 | \$0 | \$0 | \$0 | \$0 | \$27,774 | \$0 |
| 15 | - OPERATOR SERVICES UNDER CONTRACT | | | \$21,533 | DIRECT | \$0 | \$21 | \$0 | \$0 | \$21,036 | \$0 | \$0 | \$0 | \$0 | \$0 | \$475 | \$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 | | | \$5,284 | LN 3 | \$0 | \$698 | \$0 | \$0 | \$601 | \$616 | \$0 | \$0 | \$0 | \$0 | \$3,370 | \$0 |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL | | | \$5,284 | | \$0 | \$698 | \$0 | \$0 | \$601 | \$616 | \$0 | \$0 | \$0 | \$0 | \$3,370 | \$0 |
| 22 | LOCAL BUSINESS OFFICE | 6623 | 1 | | | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | 1.1 | | | | | | | | | | | | | | |
| 24 | - PRESUBSCRIPTION | | 1.11 | \$47,896 | DIRECT | \$0 | \$47,896 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | - OTHER | | 1.12 | \$324,636 | LN 7 | \$0 | \$19,266 | \$0 | \$955 | \$59,970 | \$281 | \$818 | \$0 | \$0 | \$0 | \$243,346 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | 1.2 | \$130,385 | LN 4 | \$0 | \$35,939 | \$0 | \$0 | \$16,141 | \$9,872 | \$0 | \$0 | \$0 | \$0 | \$68,434 | \$0 |
| 27 | - END USER BILLING INQUIRY | | 1.3 | \$176,948 | LN 8 | \$0 | \$11,272 | \$0 | \$320 | \$6,009 | \$0 | \$234 | \$0 | \$0 | \$0 | \$159,113 | \$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 | | | \$679,865 | | \$0 | \$114,373 | \$0 | \$1,274 | \$82,120 | \$10,153 | \$1,053 | \$0 | \$0 | \$0 | \$470,893 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | 6623 | 2 | | | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | 2.1 | | | | | | | | | | | | | | |
| 35 | - TOLL TICKET PROCESSING | | 2.11 | \$72,392 | AL-1, LN16 | \$0 | \$15,480 | \$0 | \$0 | \$25,393 | \$14,189 | \$0 | \$0 | \$0 | \$0 | \$17,330 | \$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 | \$528,154 | AL-1, LN18, LN19 | \$0 | \$157,520 | \$0 | \$0 | \$111,492 | \$73,826 | \$0 | \$0 | \$0 | \$0 | \$185,317 | \$0 |
| 38 | - END USER COMMON LINE | | 2.3 | \$27,798 | DIRECT | \$0 | \$27,798 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | 2.4 | \$325,599 | LN 11 | \$0 | \$147,744 | \$0 | \$15,055 | \$87,922 | \$65,161 | \$7,804 | \$1,914 | \$0 | \$0 | \$0 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$953,944 | | \$0 | \$348,542 | \$0 | \$15,055 | \$224,807 | \$153,175 | \$7,804 | \$1,914 | \$0 | \$0 | \$202,647 | \$0 |
| 41 | TOTAL CAT 1 AND CAT 2 | | | \$1,633,809 | LN 32+LN 40 | \$0 | \$462,916 | \$0 | \$16,329 | \$306,927 | \$163,328 | \$8,856 | \$1,914 | \$0 | \$0 | \$673,540 | \$0 |
| 42 | % DISTRIBUTION | | | 100.00% | | 0.00% | 28.33% | 0.00% | 1.00% | 18.79% | 10.00% | 0.54% | 0.12% | 0.00% | 0.00% | 41.23% | 0.00% |
| 43 | ALL OTHER CUSTOMER SERVICE | 6623 | 3 | \$512,609 | LN 42+DIRECT | \$0 | \$229,296 | \$0 | \$3,659 | \$73,043 | \$40,477 | \$2,140 | \$450 | \$0 | \$0 | \$163,544 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$2,215,950 | | \$0 | \$692,931 | \$0 | \$19,988 | \$411,090 | \$209,879 | \$10,996 | \$2,364 | \$0 | \$0 | \$868,702 | \$0 |
| 45 | % DISTRIBUTION | | | 100.00% | | 0.00% | 31.27% | 0.00% | 0.90% | 18.55% | 9.47% | 0.50% | 0.11% | 0.00% | 0.00% | 39.20% | 0.00% |
| 46 | TOTAL CUSTOMER OPERATIONS EXPENSE | | | \$5,611,427 | LN 12+LN 44 | \$0 | \$1,544,577 | \$0 | \$71,095 | \$790,701 | \$552,094 | \$19,394 | \$14,556 | \$0 | \$0 | \$2,619,010 | \$0 |
| 47 | % DISTRIBUTION | | | 100.00% | | 0.00% | 27.53% | 0.00% | 1.27% | 14.09% | 9.84% | 0.35% | 0.26% | 0.00% | 0.00% | 46.67% | 0.00% |

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|---------|------------------|---------------------|---|--------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | \$1 | S-3, LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | TELEPHONE PLANT IN SERVICE | | | \$1 | S-2, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | \$0 | S-6, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CAPITAL LEASES | 2680 | | \$0 | S-3, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | EQUAL ACCESS INVESTMENT | | | \$1 | S-6, LN 36 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 |
| 6 | NET TELEPHONE PLANT - OPERATING, EXCL. CWC | | | \$1 | S-2, LN33 - LN32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | CORPORATE OPERATIONS EXPENSE | | | | | | | | | | | | | | | | |
| 7 | EXECUTIVE AND PLANNING | 6710 | | | | | | | | | | | | | | | |
| 8 | DIRECT ASSIGNED | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | OTHER | | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | GENERAL & ADMINISTRATIVE | 6720 | | | | | | | | | | | | | | | |
| 11 | DIRECT ASSIGNED | | | \$90,944 | DIRECT | \$0 | \$90,944 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | OTHER | | | \$9,909,613 | LN 1 | \$0 | \$2,463,605 | \$0 | \$1,118,794 | \$1,210,133 | \$876,423 | \$104,559 | \$8,699 | \$0 | \$0 | \$4,127,398 | \$0 |
| 13 | TOTAL CORPORATE OPERATIONS EXPENSE | | | \$10,000,557 | | \$0 | \$2,554,550 | \$0 | \$1,118,794 | \$1,210,133 | \$876,423 | \$104,559 | \$8,699 | \$0 | \$0 | \$4,127,398 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.54% | 0.00% | 11.19% | 12.10% | 8.76% | 1.05% | 0.09% | 0.00% | 0.00% | 41.27% | 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 | | | \$55,192,596 | RECORDS | \$0 | \$13,859,704 | \$0 | \$7,301,513 | \$6,522,350 | \$4,411,403 | \$891,737 | \$30,455 | \$0 | \$0 | \$22,175,433 | \$0 |
| 22 | LESS: OPERATING EXPENSE AND TAX | | | \$49,941,599 | VARIOUS | \$0 | \$12,739,062 | \$0 | \$6,515,896 | \$5,976,125 | \$4,018,534 | \$804,713 | \$30,019 | \$0 | \$0 | \$19,857,249 | \$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. | | | \$1,594 | LN 6+DIRECT | \$0 | \$268 | \$0 | \$619 | \$151 | \$90 | \$87 | (\$0) | \$0 | \$0 | \$380 | \$0 |
| 27 | NET TAXABLE INCOME | | | \$5,249,404 | | \$0 | \$1,120,374 | \$0 | \$784,999 | \$546,075 | \$392,779 | \$86,937 | \$436 | \$0 | \$0 | \$2,317,804 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.34% | 0.00% | 14.95% | 10.40% | 7.48% | 1.66% | 0.01% | 0.00% | 0.00% | 44.15% | 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 | | \$651,344 | LN 28 | \$0 | \$98,092 | \$0 | \$264,238 | \$76,730 | \$11,196 | (\$674) | \$168 | \$0 | \$0 | \$201,593 | \$0 |
| 32 | OPERATING STATE & LOCAL INCOME TAX | 7230 | | \$24,108 | LN 28 | \$0 | (\$11,932) | \$0 | \$49,947 | \$8,560 | (\$7,957) | \$18,080 | \$6 | \$0 | \$0 | (\$32,597) | \$0 |
| 33 | OPERATING TAXES - OTHER | 7240 | | \$1,347,356 | LN 2+DIRECT | \$0 | \$340,983 | \$0 | \$170,013 | \$143,307 | \$105,490 | \$15,630 | \$175 | \$0 | \$0 | \$571,758 | \$0 |
| 34 | PROVISION FOR DEFERRED INCOME TAX | 7250 | | (\$654,673) | LN 28 | \$0 | (\$146,292) | \$0 | (\$172,279) | (\$63,977) | (\$48,598) | \$50,434 | (\$160) | \$0 | \$0 | (\$273,801) | \$0 |
| 35 | TOTAL OPERATING TAXES | | | \$1,368,134 | | \$0 | \$280,851 | \$0 | \$311,919 | \$164,620 | \$60,131 | \$83,470 | \$189 | \$0 | \$0 | \$466,953 | \$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 | \$52,453 | SPF | \$0 | \$13,067 | \$0 | \$39 | \$7,286 | \$4,902 | \$72 | \$4 | \$0 | \$0 | \$27,083 | \$0 |
| 2 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 3 | ALLOCATED LOOPS - CWF | \$52,453 | SPF | \$0 | \$13,067 | \$0 | \$39 | \$7,286 | \$4,902 | \$72 | \$4 | \$0 | \$0 | \$27,083 | \$0 |
| 4 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 5 | ALLOCATED CIRCUIT TERMINATIONS - COE | \$5,021 | TOLL MOU | \$0 | \$2,038 | \$0 | \$20 | \$1,391 | \$891 | \$51 | \$2 | \$0 | \$0 | \$628 | \$0 |
| 6 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | ALLOCATED CIRCUIT MILES - CWF | \$33,863 | CMM | \$0 | \$12,609 | \$0 | \$347 | \$9,923 | \$6,443 | \$381 | \$15 | \$0 | \$0 | \$4,145 | \$0 |
| 8 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | ALLOCATED WIDEBAND LOOPS | \$1,942 | WB CKTS | \$0 | \$14 | \$0 | \$887 | \$8 | \$6 | \$100 | \$0 | \$0 | \$0 | \$927 | \$0 |
| 10 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | \$3,380 | WB CKTS | \$0 | \$14 | \$0 | \$2,067 | \$8 | \$6 | \$195 | \$0 | \$0 | \$0 | \$1,090 | \$0 |
| 12 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | \$2,262 | WB CKTS Less Lo | \$0 | \$0 | \$0 | \$2,067 | \$0 | \$0 | \$195 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | \$2,267,787 | DIRECT | \$0 | \$278,549 | \$0 | \$0 | \$737,146 | \$372,470 | \$0 | \$0 | \$0 | \$0 | \$879,622 | \$0 |
| 16 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | ALLOCATED USERS | \$124,075 | | \$0 | \$12,598 | \$0 | \$0 | \$27,511 | \$16,405 | \$0 | \$0 | \$0 | \$0 | \$67,561 | \$0 |
| 18 | PERCENT DISTRIBUTION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |
| 19 | OB&C ALLOCATION | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 |

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

| LN | DESCRIPTION | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|---|------------------|---------------------|----------------------------|--------------|----------------|-------------|----------------------------|-------------|----------------|-----------|-----|-----|--------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | PLANT SPECIFIC EXPENSES | \$11,954,512 | S-9,LN 27 | \$0 | \$2,848,271 | \$0 | \$1,976,546 | \$1,543,956 | \$960,884 | \$219,519 | \$2,979 | \$0 | \$0 | \$4,402,356 |
| 2 | PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT | \$7,981,297 | VARIOUS | \$0 | \$2,731,696 | \$0 | \$882,004 | \$882,398 | \$569,780 | \$100,585 | \$956 | \$0 | \$0 | \$2,813,878 |
| 3 | CUSTOMER OPERATIONS EXP - MARKETING | \$3,395,478 | S-11,LN 12 | \$0 | \$851,647 | \$0 | \$51,106 | \$379,612 | \$342,215 | \$8,398 | \$12,192 | \$0 | \$0 | \$1,750,308 |
| 4 | CUSTOMER OPERATIONS EXP - SERVICES | \$2,215,950 | S-11,LN 44 | \$0 | \$692,931 | \$0 | \$19,988 | \$411,090 | \$209,879 | \$10,996 | \$2,364 | \$0 | \$0 | \$868,702 |
| 5 | CORPORATE OPERATIONS EXPENSE | \$10,000,557 | S-12,LN 13 | \$0 | \$2,554,550 | \$0 | \$1,118,794 | \$1,210,133 | \$876,423 | \$104,559 | \$8,699 | \$0 | \$0 | \$4,127,398 |
| 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) | \$651,344 | S-12,LN 29 + 31 | \$0 | \$98,092 | \$0 | \$264,238 | \$76,730 | \$11,196 | (\$674) | \$168 | \$0 | \$0 | \$201,593 |
| 10 | STATE INCOME TAX (ACTUAL) | \$24,108 | S-12,LN 32 | \$0 | (\$11,932) | \$0 | \$49,947 | \$8,560 | (\$7,957) | \$18,080 | \$6 | \$0 | \$0 | (\$32,597) |
| 11 | OTHER OPERATING TAX | \$1,347,356 | S-12,LN 33 | \$0 | \$340,983 | \$0 | \$170,013 | \$143,307 | \$105,490 | \$15,630 | \$175 | \$0 | \$0 | \$571,758 |
| 12 | RESERVED FOR FUTURE USE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GROSS RECEIPTS TAX (ACTUAL) | \$260,556 | RECORDS | \$0 | \$14,801 | \$0 | \$4,348 | \$2,459 | \$42,206 | \$63,793 | \$1,882 | \$0 | \$0 | \$131,067 |
| 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 | \$37,831,157 | | \$0 | \$10,121,039 | \$0 | \$4,536,986 | \$4,658,246 | \$3,110,117 | \$540,886 | \$29,420 | \$0 | \$0 | \$14,834,463 |
| 17 | CASH WORKING CAPITAL RATIO | | RECORDS | \$0 | \$1 | \$0 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 |
| 18 | CASH WORKING CAPITAL | \$1,554,709 | | \$0 | \$415,934 | \$0 | \$186,452 | \$191,435 | \$127,813 | \$22,228 | \$1,209 | \$0 | \$0 | \$609,637 |
| 19 | MINIMUM BANK BALANCE | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | WORKING CASH ADVANCES | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL CASH WORKING CAPITAL | \$1,554,709 | | \$0 | \$415,934 | \$0 | \$186,452 | \$191,435 | \$127,813 | \$22,228 | \$1,209 | \$0 | \$0 | \$609,637 |

Merged Group G TYCOS

TYCOS INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

| DESCRIPTION | SCHEDULE | |
|---|----------|------------|
| - | | P_All_69 |
| TRUE-UP FOR NECA EC-1050 | EC-1050 | Neca_Input |
| REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT | SUM1 | P_Sum1 |
| REVENUE REQUIREMENT SUMMARY, INCOME TAXES | A-1 | P_A1 |
| SUMMARY OF TELEPHONE PLANT AND RESERVES | A-2 | P_A2 |
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| OPERATOR SYSTEMS AND SWITCHING EQUIPMENT | A-41 | P_A41 |
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| INFORMATION ORIG/TERM AND CABLE AND WIRE FACILITIES | A-5 | P_A5 |
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| ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES | A-7 | P_A7 |
| SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS | A-8 | P_A8 |
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| PLANT NONSPECIFIC EXPENSE ALLOCATION | A-10 | P_A10 |
| CUSTOMER OPERATIONS EXPENSE ALLOCATION | A-11 | P_A11 |
| CORPORATE OPERATIONS EXPENSE ALLOCATION | A-12 | P_A12 |
| DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS | AL-1 | P_AI1 |
| TARRP FACTORS (INVESTMENT) | T-1 | P_T1 |
| TARRP FACTORS (EXPENSE) | T-2 | P_T2 |

Merged Group G TYCOS

PART 69 WBI - INTERSTATE/INTERLATA

INPUT FOR NECA EC1050 TRUE-UP

| LN | DESCRIPTION | TOTAL COMPANY | CAPPED COMMON LINE | SWITCHED ACCESS | SPECIAL ACCESS | BILLING & COLLECTION | WBI CATEGORY |
|----|-------------------------------------|------------------|-----------------------|--------------------|-------------------|-------------------------|-----------------|
| 1 | NET TEL PLANT,M&S & WORKING CAPITAL | \$18,285,073 | \$8,998,039 | \$1,716,320 | \$4,750,269 | \$1,329 | \$2,819,117 |
| 2 | AMORIZATION OF ITC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | INCOME FROM IDC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | TOTAL INCOME ADJUSTMENTS | \$886 | \$402 | \$147 | \$235 | \$0 | \$104 |
| 5 | STATE INCOME TAX | \$210,614 | \$103,475 | \$20,827 | \$58,187 | \$9 | \$28,111 |
| 6 | OPERATING EXPENSES & OTHER TAXES | \$19,254,959 | \$8,895,057 | \$3,118,627 | \$4,350,546 | \$475,316 | \$2,415,412 |
| 7 | GROSS RECEIPTS & PSC TAX | \$4,505 | \$2,005 | \$834 | \$788 | \$77 | \$803 |
| 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 | \$8,372,294 | \$0 | \$3,932,296 | \$0 | \$1,484,689 | \$0 | \$6,867 | \$0 | \$1,024,778 | | |
| 2 | | CENTRAL OFFICE SWITCHING | \$18,205,733 | \$0 | \$0 | \$0 | \$18,205,733 | \$0 | \$0 | \$0 | \$0 | | |
| 3 | | OPERATOR SYSTEMS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 4 | | CENTRAL OFFICE TRANSMISSION | \$41,947,072 | \$0 | \$10,288,523 | \$0 | \$1,020,115 | \$0 | \$18,194,780 | \$0 | \$12,443,653 | | |
| 5 | | INFORMATION ORIG/TERM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 6 | | CABLE AND WIRE FACILITIES | \$56,411,852 | \$0 | \$46,099,783 | \$0 | \$457,513 | \$0 | \$7,670,743 | \$0 | \$2,183,813 | | |
| 7 | | TANGIBLE ASSETS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 8 | | INTANGIBLE ASSETS | \$866,953 | \$0 | \$423,929 | \$0 | \$139,782 | \$0 | \$196,613 | \$0 | \$48 | \$106,581 | |
| 9 | | TOTAL PLANT IN SERVICE | \$125,803,903 | \$0 | \$60,744,530 | \$0 | \$21,307,832 | \$0 | \$27,985,800 | \$0 | \$6,915 | \$15,758,826 | |
| 10 | | PROPERTY HELD FOR FUTURE USE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 11 | | PLANT UNDER CONSTRUCT. - SHORT TERM | \$937,956 | \$0 | \$496,703 | \$0 | \$135,719 | \$0 | \$209,217 | \$0 | \$49 | \$0 | \$96,267 |
| 12 | | PLANT UNDER CONSTRUCT. - LONG TERM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | TELEPHONE PLANT ADJUSTMENT | \$62,537 | \$0 | \$36,188 | \$0 | \$7,569 | \$0 | \$15,359 | \$0 | \$4 | \$0 | \$3,418 |
| 14 | | TOTAL PROPERTY, PLANT & EQUIP. | \$126,804,395 | \$0 | \$61,277,421 | \$0 | \$21,451,120 | \$0 | \$28,210,376 | \$0 | \$6,967 | \$0 | \$15,858,511 |
| 15 | | ACCUM DEPRECIATION - PLANT IN SERVICE | \$105,668,612 | \$0 | \$50,772,546 | \$0 | \$19,339,157 | \$0 | \$22,947,932 | \$0 | \$5,575 | \$0 | \$12,603,401 |
| 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. | \$49,613 | \$0 | \$28,710 | \$0 | \$6,005 | \$0 | \$12,185 | \$0 | \$3 | \$0 | \$2,711 |
| 20 | | OPERATING DEFERRED INCOME TAX | \$3,651,970 | \$0 | \$1,892,024 | \$0 | \$528,137 | \$0 | \$691,640 | \$0 | \$106 | \$0 | \$540,062 |
| 21 | | OTHER DEFERRED CREDITS - NET | \$35,967 | \$0 | \$16,973 | \$0 | \$6,761 | \$0 | \$6,520 | \$0 | \$2 | \$0 | \$5,712 |
| 22 | | NET TELEPHONE PLANT | \$17,398,233 | \$0 | \$8,567,169 | \$0 | \$1,571,061 | \$0 | \$4,552,099 | \$0 | \$1,281 | \$0 | \$2,706,624 |
| 23 | | MATERIALS AND SUPPLIES | \$284,453 | \$0 | \$141,430 | \$0 | \$46,379 | \$0 | \$58,934 | \$0 | \$16 | \$0 | \$37,694 |
| 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 | \$602,386 | \$0 | \$289,440 | \$0 | \$98,881 | \$0 | \$139,236 | \$0 | \$33 | \$0 | \$74,796 |
| 28 | | NET TEL PLANT, M&S & WORKING CAPITAL | \$18,285,073 | \$0 | \$8,998,038 | \$0 | \$1,716,321 | \$0 | \$4,750,269 | \$0 | \$1,329 | \$0 | \$2,819,114 |
| | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | | RETURN ON INVESTMENT FOR SETTLEMENTS | \$1,965,323 | \$0 | \$967,213 | \$0 | \$184,283 | \$0 | \$510,535 | \$0 | \$143 | \$0 | \$303,149 |
| | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | | PLANT SPECIFIC EXPENSE | \$4,824,817 | \$0 | \$1,783,715 | \$0 | \$1,243,836 | \$0 | \$1,201,383 | \$0 | \$1,058 | \$0 | \$594,826 |
| 31 | | PLANT NON SPECIFIC EXPENSES EXCL DEP | \$3,613,700 | \$0 | \$2,314,167 | \$0 | \$417,529 | \$0 | \$569,679 | \$0 | \$0 | \$0 | \$312,325 |
| 32 | | DEPRECIATION & AMORTIZATION | \$5,106,372 | \$0 | \$2,289,500 | \$0 | \$497,020 | \$0 | \$1,439,730 | \$0 | \$211 | \$0 | \$879,911 |
| 33 | | MARKETING EXPENSE | \$902,753 | \$0 | \$451,890 | \$0 | \$139,707 | \$0 | \$199,994 | \$0 | \$50 | \$0 | \$111,111 |
| 34 | | OTHER CUSTOMER OPERATIONS EXPENSES | \$712,919 | \$0 | \$111,872 | \$0 | \$86,857 | \$0 | \$111,878 | \$0 | \$343,402 | \$0 | \$58,911 |
| 35 | | CORPORATE OPERATIONS EXPENSES | \$3,673,344 | \$0 | \$1,749,454 | \$0 | \$663,858 | \$0 | \$733,863 | \$0 | \$130,579 | \$0 | \$395,591 |
| 36 | | EQUAL ACCESS EXPENSE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | OTHER OPERATING TAXES | \$510,996 | \$0 | \$252,596 | \$0 | \$79,346 | \$0 | \$112,189 | \$0 | \$26 | \$0 | \$66,840 |
| 38 | | GROSS RECEIPTS TAX | \$4,505 | \$0 | \$2,005 | \$0 | \$834 | \$0 | \$787 | \$0 | \$77 | \$0 | \$803 |
| 39 | | UNCOLLECTIBLES/RENT REVENUES | -\$89,944 | \$0 | -\$58,136 | \$0 | -\$9,527 | \$0 | -\$18,169 | \$0 | -\$9 | \$0 | -\$4,103 |
| 40 | | NON OPERATING EXPENSE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | | SUBTOTAL OPERATING EXPENSE | \$19,259,463 | \$0 | \$8,897,062 | \$0 | \$3,119,460 | \$0 | \$4,351,333 | \$0 | \$475,393 | \$0 | \$2,416,215 |
| 42 | | STATE INCOME TAX - NET OF ITC | \$210,613 | \$0 | \$103,475 | \$0 | \$20,827 | \$0 | \$58,187 | \$0 | \$11 | \$0 | \$28,113 |
| 43 | | SUBTOTAL OPER EXPENSE & TAX | \$19,470,076 | \$0 | \$9,000,538 | \$0 | \$3,140,287 | \$0 | \$4,409,520 | \$0 | \$475,404 | \$0 | \$2,444,328 |
| 44 | | FEDERAL INCOME TAX - NET OF ITC | \$1,057,773 | \$0 | \$520,591 | \$0 | \$99,151 | \$0 | \$274,776 | \$0 | \$77 | \$0 | \$163,179 |
| 45 | | TOTAL REVENUE REQUIREMENT | \$22,493,172 | \$0 | \$10,488,342 | \$0 | \$3,423,720 | \$0 | \$5,194,831 | \$0 | \$475,624 | \$0 | \$2,910,655 |
| 46 | | % DISTRIBUTION | 100.00% | 0.00% | 43.00% | 0.00% | 16.03% | 0.00% | 25.58% | 0.00% | 2.07% | 0.00% | 13.32% |
| 47 | | FROZEN MAG SHIFT | \$0 | \$0 | \$1,198,090 | \$0 | -\$1,398,611 | \$0 | \$105,122 | \$0 | \$0 | \$0 | \$95,399 |
| 48 | | POST MAG REVENUE REQUIREMENT | \$22,493,172 | \$0 | \$11,686,432 | \$0 | \$2,025,109 | \$0 | \$5,299,953 | \$0 | \$475,624 | \$0 | \$3,006,054 |

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS | | | B&C | WBI |
|--|--------|---------------------------------------|------------------|--------------|---------------------|--------------|-------------------|-----------------|--------------------------|--------------------------|----------|------------------------|-----------------|-----------------|---------------------|-----------|-------------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | | | | | CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | | |
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$18,285,073 | (NOTE A) | \$0 | \$8,998,038 | \$1,497,315 | \$0 | \$0 | \$145,620 | \$30,608 | \$42,778 | \$2,209,542 | \$2,171,423 | \$369,304 | \$1,329 | \$2,819,114 |
| 2 | | RATE OF RETURN | 10.75% | | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% | 10.75% |
| 3 | | RETURN ON INVESTMENT | \$1,965,323 | LN 1*LN 2 | \$0 | \$967,213 | \$160,728 | \$0 | \$0 | \$15,662 | \$3,290 | \$4,602 | \$237,382 | \$233,448 | \$39,705 | \$143 | \$303,149 |
| 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 | \$1,965,323 | LN 3-LN 4 | \$0 | \$967,213 | \$160,728 | \$0 | \$0 | \$15,662 | \$3,290 | \$4,602 | \$237,382 | \$233,448 | \$39,705 | \$143 | \$303,149 |
| 6 | | FEDERAL INCOME TAX | \$1,057,773 | LN 30 | \$0 | \$520,591 | \$86,473 | \$0 | \$0 | \$8,430 | \$1,770 | \$2,477 | \$127,770 | \$125,650 | \$21,356 | \$77 | \$163,179 |
| 7 | | LESS: FEDERAL ITC AMORTIZATION | \$0 | A-12,LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | NET FEDERAL INCOME TAX | \$1,057,773 | LN 6-LN 7 | \$0 | \$520,591 | \$86,473 | \$0 | \$0 | \$8,430 | \$1,770 | \$2,477 | \$127,770 | \$125,650 | \$21,356 | \$77 | \$163,179 |
| 9 | | STATE AND LOCAL INCOME TAX | \$210,613 | LN 36 | \$0 | \$103,475 | \$17,479 | \$0 | \$0 | \$2,478 | \$290 | \$580 | \$28,074 | \$26,449 | \$3,664 | \$11 | \$28,113 |
| 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 | \$210,613 | LN 9-LN 10 | \$0 | \$103,475 | \$17,479 | \$0 | \$0 | \$2,478 | \$290 | \$580 | \$28,074 | \$26,449 | \$3,664 | \$11 | \$28,113 |
| 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 | \$19,254,958 | A-8,LN 20 | \$0 | \$8,895,058 | \$2,884,129 | \$0 | \$1,479 | \$122,699 | \$44,897 | \$65,423 | \$1,832,648 | \$2,067,501 | \$450,396 | \$475,316 | \$2,415,412 |
| 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 | \$22,488,667 | | \$0 | \$10,486,337 | \$3,148,809 | \$0 | \$1,479 | \$149,269 | \$50,247 | \$73,083 | \$2,225,874 | \$2,453,048 | \$515,122 | \$475,547 | \$2,909,853 |
| 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 | \$2,005 | \$805 | \$0 | \$0 | \$21 | \$7 | \$0 | \$462 | \$250 | \$75 | \$77 | \$803 |
| 19 | | TOTAL REVENUE REQUIREMENT | \$22,493,172 | LN16+LN18 | \$0 | \$10,488,342 | \$3,149,614 | \$0 | \$1,479 | \$149,290 | \$50,254 | \$73,083 | \$2,226,336 | \$2,453,299 | \$515,196 | \$475,624 | \$2,910,655 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | |
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$1,965,323 | LN 3 | \$0 | \$967,213 | \$160,728 | \$0 | \$0 | \$15,662 | \$3,290 | \$4,602 | \$237,382 | \$233,448 | \$39,705 | \$143 | \$303,149 |
| 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 | \$887 | A-12,LN 21 | \$0 | \$402 | \$135 | \$0 | \$0 | \$6 | \$3 | \$2 | \$95 | \$98 | \$43 | \$0 | \$102 |
| 23 | | TOTAL INCOME ADJUSTMENTS | \$887 | LN21+LN22 | \$0 | \$402 | \$135 | \$0 | \$0 | \$6 | \$3 | \$2 | \$95 | \$98 | \$43 | \$0 | \$102 |
| 24 | | RETURN LESS INCOME ADJ | \$1,964,436 | LN20-LN23 | \$0 | \$966,811 | \$160,593 | \$0 | \$0 | \$15,656 | \$3,287 | \$4,601 | \$237,287 | \$233,350 | \$39,662 | \$143 | \$303,047 |
| 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 | \$1,964,436 | | \$0 | \$966,811 | \$160,593 | \$0 | \$0 | \$15,656 | \$3,287 | \$4,601 | \$237,287 | \$233,350 | \$39,662 | \$143 | \$303,047 |
| 27 | | FEDERAL TAXABLE INCOME | \$1,964,436 | | \$0 | \$966,811 | \$160,593 | \$0 | \$0 | \$15,656 | \$3,287 | \$4,601 | \$237,287 | \$233,350 | \$39,662 | \$143 | \$303,047 |
| 28 | 35.00% | FEDERAL INCOME TAX | \$1,057,773 | LN 27*FTR | \$0 | \$520,591 | \$86,473 | \$0 | \$0 | \$8,430 | \$1,770 | \$2,477 | \$127,770 | \$125,650 | \$21,356 | \$77 | \$163,179 |
| 29 | | FEDERAL SURTAX ALLOCATION | \$0 | /LN 26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | | NET FEDERAL TAX BEFORE ITC AMORT | \$1,057,773 | LN28-LN29 | \$0 | \$520,591 | \$86,473 | \$0 | \$0 | \$8,430 | \$1,770 | \$2,477 | \$127,770 | \$125,650 | \$21,356 | \$77 | \$163,179 |
| 31 | | STATE ITC AMORTIZATION | \$0 | A-12,LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | SIT BASE | \$3,022,209 | | \$0 | \$1,487,402 | \$247,066 | \$0 | \$0 | \$24,086 | \$5,057 | \$7,078 | \$365,057 | \$359,000 | \$61,018 | \$220 | \$466,225 |
| 33 | | STATE TAXABLE INCOME | \$3,022,209 | | \$0 | \$1,487,402 | \$247,066 | \$0 | \$0 | \$24,086 | \$5,057 | \$7,078 | \$365,057 | \$359,000 | \$61,018 | \$220 | \$466,225 |
| 34 | 9.80% | STATE INCOME TAX | \$210,613 | LN 33*STR | \$0 | \$103,475 | \$17,479 | \$0 | \$0 | \$2,478 | \$290 | \$580 | \$28,074 | \$26,449 | \$3,664 | \$11 | \$28,113 |
| 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 | \$210,613 | LN34-LN35 | \$0 | \$103,475 | \$17,479 | \$0 | \$0 | \$2,478 | \$290 | \$580 | \$28,074 | \$26,449 | \$3,664 | \$11 | \$28,113 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$1,011,982 | | \$0 | \$498,054 | \$82,730 | \$0 | \$0 | \$8,065 | \$1,693 | \$2,370 | \$122,239 | \$120,211 | \$20,432 | \$74 | \$156,115 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FIT | -\$88,889 | | \$0 | -\$43,747 | -\$7,267 | \$0 | \$0 | -\$708 | -\$149 | -\$208 | -\$10,737 | -\$10,559 | -\$1,795 | -\$6 | -\$13,713 |

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

| | | | | | COMMON LINE | | TRAFFIC SENSITIVE | | | | SPECIAL ACCESS | | | | | | | |
|------------------------|------|--|------------------|------------------|---------------------|--------------|-------------------|-----------------|----------------|-------------------|----------------|------------------------|-----------------|-----------------|---------------------|-------------|---------|--------------|
| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | | |
| 1 | 2110 | GENERAL SUPPORT FACILITIES | \$8,372,294 | A-3.LN 4 | | \$0 | \$3,932,296 | \$1,375,558 | \$0 | \$0 | \$48,643 | \$28,845 | \$31,642 | \$857,212 | \$816,764 | \$249,688 | \$6,867 | \$1,024,778 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | \$18,205,733 | A-4.LN 21+25 | | \$0 | \$0 | \$18,205,733 | \$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 | \$41,947,072 | A-4.LN 41 | | \$0 | \$10,288,523 | \$0 | \$0 | \$0 | \$717,929 | \$0 | \$302,186 | \$7,020,603 | \$11,174,177 | \$0 | \$0 | \$12,443,653 |
| 5 | 2310 | INFORMATION ORIG/TERM | | \$0 A-5.LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 2410 | CABLE AND WIRE FACILITIES | \$56,411,852 | A-5.LN 21 | | \$0 | \$46,099,783 | \$0 | \$0 | \$0 | \$0 | \$362,549 | \$94,964 | \$4,048,275 | \$0 | \$3,622,468 | \$0 | \$2,183,813 |
| 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 | \$866,953 | A-3.LN 15 | | \$0 | \$423,929 | \$128,667 | \$0 | \$0 | \$4,890 | \$2,777 | \$3,448 | \$82,535 | \$85,627 | \$28,450 | \$48 | \$106,581 |
| 9 | | TOTAL PLANT IN SERVICE | \$125,803,903 | | | \$0 | \$60,744,530 | \$19,709,958 | \$0 | \$0 | \$771,462 | \$394,172 | \$432,240 | \$12,008,625 | \$12,076,568 | \$3,900,606 | \$6,915 | \$15,758,826 |
| 10 | | % DISTRIBUTION | 100.00% | | 0.00% | 48.28% | 15.68% | 0.00% | 0.00% | 0.61% | 0.31% | 0.34% | 9.54% | 9.60% | 3.10% | 0.01% | 12.53% | |
| 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 | \$937,956 | A-6.LN 13 | | \$0 | \$496,703 | \$126,852 | \$0 | \$0 | \$3,270 | \$3,012 | \$2,585 | \$105,151 | \$81,433 | \$22,634 | \$49 | \$96,267 |
| 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 | \$62,537 | A-6.LN 27 | | \$0 | \$36,188 | \$7,329 | \$0 | \$0 | \$34 | \$167 | \$39 | \$9,929 | \$4,280 | \$1,150 | \$4 | \$3,418 |
| 15 | | TOTAL PROPERTY, PLANT & EQUIP. | \$126,804,395 | | | \$0 | \$61,277,421 | \$19,844,139 | \$0 | \$0 | \$774,767 | \$397,351 | \$434,864 | \$12,123,705 | \$12,162,281 | \$3,924,390 | \$6,967 | \$15,858,511 |
| 16 | | % DISTRIBUTION | 100.00% | | 0.00% | 48.32% | 15.66% | 0.00% | 0.00% | 0.61% | 0.31% | 0.34% | 9.56% | 9.59% | 3.10% | 0.01% | 12.50% | |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | \$105,668,612 | A-7.LN 9 | | \$0 | \$50,772,546 | \$17,969,285 | \$0 | \$0 | \$627,442 | \$362,243 | \$380,187 | \$9,719,561 | \$9,724,004 | \$3,504,367 | \$5,575 | \$12,603,401 |
| 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. | \$49,613 | A-7.LN 19 | | \$0 | \$28,710 | \$5,814 | \$0 | \$0 | \$27 | \$132 | \$31 | \$7,877 | \$3,396 | \$912 | \$3 | \$2,711 |
| 22 | 4340 | OPERATING DEFERRED INCOME TAX | \$3,651,970 | A-7.LN 28 | | \$0 | \$1,892,024 | \$499,837 | \$0 | \$0 | \$6,131 | \$7,126 | \$15,042 | \$269,180 | \$347,077 | \$75,383 | \$106 | \$540,062 |
| 23 | VAR | CUST. DEP.,DEF CRS-NET & L-T LIAB. | \$35,967 | A-7.LNS 30-36 | | \$0 | \$16,973 | \$6,499 | \$0 | \$0 | \$137 | \$85 | \$39 | \$3,133 | \$2,576 | \$811 | \$2 | \$5,712 |
| 24 | | NET TELEPHONE PLANT | \$17,398,233 | | | \$0 | \$8,567,169 | \$1,362,703 | \$0 | \$0 | \$141,029 | \$27,764 | \$39,564 | \$2,123,953 | \$2,085,228 | \$342,917 | \$1,281 | \$2,706,624 |
| 25 | | % DISTRIBUTION | 100.00% | | 0.00% | 49.25% | 7.82% | 0.00% | 0.00% | 0.81% | 0.16% | 0.23% | 12.20% | 11.99% | 1.97% | 0.01% | 15.57% | |
| 26 | 1220 | MATERIALS AND SUPPLIES | \$284,453 | A-3.LN 16 | | \$0 | \$141,430 | \$43,191 | \$0 | \$0 | \$1,286 | \$885 | \$1,017 | \$25,730 | \$26,519 | \$6,685 | \$16 | \$37,694 |
| 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 | \$602,386 | A-3.LN 10 | | \$0 | \$289,440 | \$91,421 | \$0 | \$0 | \$3,305 | \$1,959 | \$2,197 | \$59,858 | \$59,676 | \$19,702 | \$33 | \$74,796 |
| 31 | | NET TELEPHONE PLANT,M&S AND | | | | \$0 | | | | | | | | | | | | |
| | | CASH WORKING CAPITAL | \$18,285,073 | | | \$0 | \$8,998,038 | \$1,497,315 | \$0 | \$0 | \$145,620 | \$30,608 | \$42,778 | \$2,209,542 | \$2,171,423 | \$369,304 | \$1,329 | \$2,819,114 |
| 32 | | % DISTRIBUTION | 100.00% | | 0.00% | 49.21% | 8.19% | 0.17% | 0.00% | 0.00% | 0.80% | 0.17% | 0.23% | 11.88% | 2.02% | 0.01% | 15.42% | |

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI |
|----|------|---|------------------|----------------|------------------------------------|--------------|--------------------------------------|--------------------------|--------------------------|-----------|------------------------|-----------------------------------|-----------------|---------------------|-------------|----------------------|
| | | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | |
| 1a | | CENTRAL OFFICE EQUIPMENT | \$60,152,805 | A-4, LN 42 | \$0 | \$10,288,523 | \$18,205,733 | \$0 | \$0 | \$717,929 | \$0 | \$302,186 | \$7,020,603 | \$11,174,177 | \$0 | \$0 \$12,443,653 |
| 1b | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1c | | CABLE & WIRE FACILITIES | \$56,411,852 | A-5, LN 23 | \$0 | \$46,099,783 | \$0 | \$0 | \$0 | \$362,549 | \$94,964 | \$4,048,275 | \$0 | \$3,622,468 | \$0 | \$2,183,813 |
| 1d | | TOTAL | \$116,564,656 | | \$0 | \$56,388,306 | \$18,205,733 | \$0 | \$0 | \$717,929 | \$362,549 | \$397,150 | \$11,068,878 | \$11,174,177 | \$3,622,468 | \$0 \$14,627,466 |
| 1e | | % DISTRIBUTION | 100.00% | | 0.00% | 48.38% | 15.62% | 0.00% | 0.00% | 0.62% | 0.31% | 0.34% | 9.50% | 9.59% | 3.11% | 0.00% 12.55% |
| | | 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | |
| 2 | | ALLOCATED | \$8,135,330 | LN 1e | \$0 | \$3,825,843 | \$1,337,804 | \$0 | \$0 | \$47,625 | \$28,014 | \$30,834 | \$832,558 | \$794,408 | \$241,943 | \$0 \$996,300 |
| 3 | | GENERAL PURPOSE COMPUTERS | \$236,964 | LN 1e & DIRECT | \$0 | \$106,452 | \$37,754 | \$0 | \$0 | \$1,018 | \$831 | \$808 | \$24,655 | \$22,355 | \$7,745 | \$6,867 \$28,479 |
| 4 | | TOTAL GENERAL SUPPORT ASSETS | \$8,372,294 | | \$0 | \$3,932,296 | \$1,375,558 | \$0 | \$0 | \$48,643 | \$28,845 | \$31,642 | \$857,212 | \$816,764 | \$249,688 | \$6,867 \$1,024,778 |
| 5 | | % DISTRIBUTION | 100.00% | | 0.00% | 46.97% | 16.43% | 0.00% | 0.00% | 0.58% | 0.34% | 0.38% | 10.24% | 9.76% | 2.98% | 0.08% 12.24% |
| 6 | | COE,IOT,CWF AND GENERAL SUPPORT | \$124,936,950 | | \$0 | \$60,320,602 | \$19,581,292 | \$0 | \$0 | \$766,573 | \$391,394 | \$428,791 | \$11,926,090 | \$11,990,941 | \$3,872,156 | \$6,867 \$15,652,244 |
| 7 | | % DISTRIBUTION | 100.00% | | 0.00% | 48.28% | 15.67% | 0.00% | 0.00% | 0.61% | 0.31% | 0.34% | 9.55% | 9.60% | 3.10% | 0.01% 12.53% |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT | \$124,936,950 | | \$0 | \$60,320,602 | \$19,581,292 | \$0 | \$0 | \$766,573 | \$391,394 | \$428,791 | \$11,926,090 | \$11,990,941 | \$3,872,156 | \$6,867 \$15,652,244 |
| 10 | | % DISTRIBUTION | 100.00% | | 0.00% | 48.28% | 15.67% | 0.00% | 0.00% | 0.61% | 0.31% | 0.34% | 9.55% | 9.60% | 3.10% | 0.01% 12.53% |
| 11 | 2680 | TANGIBLE ASSETS | | | | | | | | | | | | | | |
| 12 | | CAPITAL LEASES | \$0 | LN 7 | \$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 |
| 14 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | 2690 | INTANGIBLE ASSETS | \$866,953 | LN 10 | \$0 | \$423,929 | \$128,667 | \$0 | \$0 | \$4,890 | \$2,777 | \$3,448 | \$82,535 | \$85,627 | \$28,450 | \$48 \$106,581 |
| 16 | 1220 | MATERIALS AND SUPPLIES | \$284,453 | LN 10 | \$0 | \$141,430 | \$43,191 | \$0 | \$0 | \$1,286 | \$885 | \$1,017 | \$25,730 | \$26,519 | \$6,685 | \$16 \$37,694 |
| 17 | 1402 | RTB STOCK | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 1410 | OTHER NONCURRENT ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 1500 | OTHER JURISDICTIONAL ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 1438 | DEFERRED MAINTENANCE AND RETIREMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION | \$81,488,652 | | \$0 | \$60,320,602 | \$19,581,292 | \$0 | \$0 | \$766,573 | \$391,394 | \$428,791 | \$0 | \$0 | \$0 | \$0 |
| 22 | | % DISTRIBUTION | 100.00% | | 0.00% | 74.02% | 24.03% | 0.00% | 0.00% | 0.94% | 0.48% | 0.53% | 0.00% | 0.00% | 0.00% | 0.00% 0.00% |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES | \$60,176,350 | | \$0 | \$0 | \$18,205,733 | \$0 | \$0 | \$717,929 | \$362,549 | \$397,150 | \$11,068,878 | \$11,174,177 | \$3,622,468 | \$0 \$14,627,466 |
| 24 | | % DISTRIBUTION | 100.00% | | 0.00% | 0.00% | 30.25% | 0.00% | 0.00% | 1.19% | 0.60% | 0.66% | 18.39% | 18.57% | 6.02% | 0.00% 24.31% |

A-4, 1 of 2 CENTRAL OFFICE EQUIPMENT ALLOCATION

[illegible]

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI |
|-----|-----|-----------------------------------|------------------|----------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-------|-----------|------------------------|-----------------------------------|-----------------|---------------------|-------|-------------|
| | | ALLOCATION FACTORS | | | | | | | | | | | | | | | |
| | 1 | EQUIVALENT ACCESS LINES - MSG CWF | | \$1 AL-1, LN 4 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 2 | IX CIRCUIT MILES - MSG CWF | | \$1 AL-1, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 3 | 2310 INFORMATION ORIG/TERM | | | | | | | | | | | | | | | |
| | 4 | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | |
| | 5 | COIN PUBLIC TELEPHONE | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 6 | COINLESS PUBLIC TELEPHONE | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 7 | OTHER | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 8 | SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 9 | NEW CUSTOMER PREMISE EQUIP | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 10 | TOTAL ORIG/TERM EQUIP | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 11 | % DISTRIBUTION | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | 12 | 2410 CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | |
| | 13 | SUBSCRIBER LINE | \$46,234,057 | LN 1/DIRECT | \$0 | \$46,099,783 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$134,274 | \$0 | \$0 | \$0 | \$0 |
| | 14 | EXCHANGE WIDEBAND AND WBI | \$6,132,499 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$34,686 | \$0 | \$3,914,000 | \$0 | \$0 | \$0 | \$2,183,813 |
| 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 | \$3,616,394 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,616,394 | \$0 | \$0 |
| 17a | | IX TRUNK - ACCESS | \$299,232 | LN 2/DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$198,194 | \$94,964 | \$0 | \$0 | \$6,074 | \$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 | \$129,670 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$129,670 | \$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 | \$56,411,852 | | \$0 | \$46,099,783 | \$0 | \$0 | \$0 | \$0 | \$362,549 | \$94,964 | \$4,048,275 | \$0 | \$3,622,468 | \$0 | \$2,183,813 |
| | 22 | % DISTRIBUTION | 100.00% | | 0.00% | 81.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.64% | 0.17% | 7.18% | 0.00% | 6.42% | 0.00% | 3.87% |
| | 23 | TOTAL CABLE & WIRE FACILITIES | \$56,411,852 | | \$0 | \$46,099,783 | \$0 | \$0 | \$0 | \$0 | \$362,549 | \$94,964 | \$4,048,275 | \$0 | \$3,622,468 | \$0 | \$2,183,813 |
| | 24 | % DISTRIBUTION | 100.00% | | 0.00% | 81.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.64% | 0.17% | 7.18% | 0.00% | 6.42% | 0.00% | 3.87% |

A-6,1of1 OTHER TELECOMMUNICATIONS PLANT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI |
|--------------------------------|------|----------------------------------|------------------|---------------------|------------------------------------|--------------|--------------------------------------|--------------------------|-------|----------|------------------------|-----------------------------------|-----------------|---------------------|----------|----------|
| OTHER TELECOMMUNICATIONS PLANT | | | | | | | | | | | | | | | | |
| 1 | 2002 | PROPERTY HELD FOR FUTURE USE | | | | | | | | | | | | | | |
| 2 | | GENERAL SUPPORT | | \$0 A-3,LN 5 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | CENTRAL OFFICE EQUIPMENT | | \$0 A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | CABLE AND WIRE FACILITIES | | \$0 A-5,LN 22 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | UNDISTRIBUTED | | \$0 A-2,LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | TOTAL | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | % 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% |
| 8 | 2003 | PLANT UNDER CONSTR. - SHORT TERM | | | | | | | | | | | | | | |
| 9 | | GENERAL SUPPORT | | \$0 A-3,LN 5 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | CENTRAL OFFICE EQUIPMENT | | \$0 A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | CABLE AND WIRE FACILITIES | | \$0 A-5,LN 22 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | UNDISTRIBUTED | | \$937,956 A-2,LN 10 | | \$0 | \$496,703 | \$126,852 | \$0 | \$0 | \$3,270 | \$3,012 | \$2,585 | \$105,151 | \$81,433 | \$22,634 |
| 13 | | TOTAL | | \$937,956 | | \$0 | \$496,703 | \$126,852 | \$0 | \$0 | \$3,270 | \$3,012 | \$2,585 | \$105,151 | \$81,433 | \$22,634 |
| 14 | | % DISTRIBUTION | | 100.00% | | 0.00% | 52.96% | 13.52% | 0.00% | 0.00% | 0.35% | 0.32% | 0.28% | 11.21% | 8.68% | 2.41% |
| 15 | 2004 | PLANT UNDER CONSTR. - LONG TERM | | | | | | | | | | | | | | |
| 16 | | GENERAL SUPPORT | | \$0 A-3,LN 5 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | CENTRAL OFFICE EQUIPMENT | | \$0 A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | CABLE AND WIRE FACILITIES | | \$0 A-5,LN 22 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | UNDISTRIBUTED | | \$0 A-2,LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | TOTAL | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | % DISTRIBUTION | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | 2005 | TELECOMMUNICATIONS PLANT ADJUST. | | | | | | | | | | | | | | |
| 23 | | GENERAL SUPPORT | | \$0 A-3,LN 5 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | CENTRAL OFFICE EQUIPMENT | | \$0 A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | CABLE AND WIRE FACILITIES | | \$0 A-5,LN 22 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | UNDISTRIBUTED | | \$62,537 A-2,LN 10 | | \$0 | \$36,188 | \$7,329 | \$0 | \$0 | \$34 | \$167 | \$39 | \$9,929 | \$4,280 | \$1,150 |
| 27 | | TOTAL | | \$62,537 | | \$0 | \$36,188 | \$7,329 | \$0 | \$0 | \$34 | \$167 | \$39 | \$9,929 | \$4,280 | \$1,150 |
| 28 | | % DISTRIBUTION | | 100.00% | | 0.00% | 57.87% | 11.72% | 0.00% | 0.00% | 0.05% | 0.27% | 0.06% | 15.88% | 6.84% | 1.84% |

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | CAPPED | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | FACILITY | DEDICATED | SPECIAL ACCESS | | B&C | WBI | | |
|--------------------------|-------|---------------------------------------|---------------|----------------|------------------|--------|-------------------|--------------|------------------|-----------|-----------|-----------|----------------|--------------|-------------|-----------|-----------------|-----------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | | CL | SWITCHING | EQUAL ACCESS | INFO | | | TERM | CHANNEL TERM | | | CHANNEL MILEAGE | |
| 1 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | | | | | | | | | | | | | | | | |
| 2 | | GENERAL SUPPORT | \$6,803,753 | A-3,LN 5 | | \$0 | \$3,189,566 | \$1,138,914 | \$0 | \$0 | \$39,942 | \$24,061 | \$24,472 | \$704,658 | \$659,221 | \$204,240 | \$5,575 | \$813,103 |
| 3 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$16,830,371 | A-4,LN 47 | | \$0 | \$0 | \$16,830,371 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4,LN 44 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CENTRAL OFFICE TRANSMISSION | \$33,686,947 | A-4,LN 48 | | \$0 | \$8,274,499 | \$0 | \$0 | \$587,500 | \$0 | \$268,553 | \$5,482,949 | \$9,064,783 | \$0 | \$0 | \$10,008,663 | |
| 6 | | UNDISTRIBUTED COE | \$0 | A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | CABLE AND WIRE FACILITIES | \$48,347,541 | A-5,LN 22 | | \$0 | \$39,308,481 | \$0 | \$0 | \$0 | \$338,182 | \$87,163 | \$3,531,954 | \$0 | \$3,300,127 | \$0 | \$1,781,635 | |
| 9 | | TOTAL ACCUM DEPR - TPIS | \$105,668,612 | | | \$0 | \$50,772,546 | \$17,969,285 | \$0 | \$627,442 | \$362,243 | \$380,187 | \$9,719,561 | \$9,724,004 | \$3,504,367 | \$5,575 | \$12,603,401 | |
| 10 | 3200 | ACCUM DEPRECIATION - FUTURE USE | \$0 | A-6,LN 7 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | TOTAL ACCUM DEPRECIATION | \$105,668,612 | | | \$0 | \$50,772,546 | \$17,969,285 | \$0 | \$627,442 | \$362,243 | \$380,187 | \$9,719,561 | \$9,724,004 | \$3,504,367 | \$5,575 | \$12,603,401 | |
| 12 | | % DISTRIBUTION | 100.00% | | | 0.00% | 48.05% | 17.01% | 0.00% | 0.00% | 0.59% | 0.34% | 0.36% | 9.20% | 9.20% | 3.32% | 0.01% | 11.93% |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | | | | | | | | |
| 13 | 3400 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASES | \$0 | A-3,LN 10 + Di | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | LEASEHOLD IMPROVEMENTS | \$0 | A-3,LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | UNDISTRIBUTED | \$0 | A-3,LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL ACCUM AMORT - TANGIBLE | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 3500 | INTANGIBLE ASSETS | \$0 | A-3,LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3600 | TELEPHONE PLANT ADJUSTMENT | \$49,613 | A-6,LN 28 | | \$0 | \$28,710 | \$5,814 | \$0 | \$0 | \$27 | \$132 | \$31 | \$7,877 | \$3,396 | \$912 | \$3 | \$2,711 |
| 20 | | TOTAL ACCUM AMORTIZATION | \$49,613 | | | \$0 | \$28,710 | \$5,814 | \$0 | \$0 | \$27 | \$132 | \$31 | \$7,877 | \$3,396 | \$912 | \$3 | \$2,711 |
| 21 | | % DISTRIBUTION | 100.00% | | | 0.00% | 57.87% | 11.72% | 0.00% | 0.00% | 0.05% | 0.27% | 0.06% | 15.88% | 6.84% | 1.84% | 0.01% | 5.46% |
| | | | | | | | | | | | | | | | | | | |
| 22 | 4100& | NET OPERATING DEFERRED INC TAX | | | | | | | | | | | | | | | | |
| 23 | 4340 | GENERAL SUPPORT | \$93,908 | A-3,LN 5 | | \$0 | \$46,083 | \$9,147 | \$0 | \$0 | \$161 | \$125 | \$588 | \$8,317 | \$10,420 | \$1,776 | \$68 | \$17,221 |
| 24 | | CENTRAL OFFICE EQUIP | \$1,390,973 | A-4,LN 43 | | \$0 | \$246,710 | \$379,352 | \$0 | \$0 | \$4,134 | \$0 | \$9,295 | \$125,379 | \$275,129 | \$0 | \$0 | \$350,973 |
| 25 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | CABLE AND WIRE FACILITIES | \$1,498,775 | A-5,LN 22 | | \$0 | \$1,250,477 | \$0 | \$0 | \$0 | \$5,414 | \$1,707 | \$93,826 | \$0 | \$60,511 | \$0 | \$86,840 | |
| 27 | | UNDISTRIBUTED | \$668,314 | A-3,LN 10 | | \$0 | \$348,754 | \$111,338 | \$0 | \$0 | \$1,836 | \$1,587 | \$3,452 | \$41,657 | \$61,528 | \$13,096 | \$38 | \$85,028 |
| 28 | | TOTAL NET DEFERRED INC TAX | \$3,651,970 | | | \$0 | \$1,892,024 | \$499,837 | \$0 | \$0 | \$6,131 | \$7,126 | \$15,042 | \$269,180 | \$347,077 | \$75,383 | \$106 | \$540,062 |
| 29 | | % DISTRIBUTION | 100.00% | | | 0.00% | 51.81% | 13.69% | 0.00% | 0.00% | 0.17% | 0.20% | 0.41% | 7.37% | 9.50% | 2.06% | 0.00% | 14.79% |
| | | | | | | | | | | | | | | | | | | |
| 30 | 4040& | CUST. DEPOSITS & OTHER DEF CRS-NET | | | | | | | | | | | | | | | | |
| 31 | 4360 | GENERAL SUPPORT | \$0 | A-3,LN 5 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | CENTRAL OFFICE EQUIP | \$0 | A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | | CABLE AND WIRE FACILITIES | \$0 | A-5,LN 22 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | UNDISTRIBUTED | \$0 | A-3,LN 10 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | 4310 | OTHER LONG TERM LIABILITIES | \$35,967 | A-3,LN 10 | | \$0 | \$16,973 | \$6,499 | \$0 | \$0 | \$137 | \$85 | \$39 | \$3,133 | \$2,576 | \$811 | \$2 | \$5,712 |
| 37 | | | | | | | | | | | | | | | | | | |

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | DEDICATED | | SPECIAL ACCESS | | CHANNEL MILEAGE | | | |
|----|----------------|--------------------------------|--------------|---------------|------------------|-------------------|-------------|------------------|---------|-----------|----------|----------------|--------------|-----------------|-----------|-----------|-------------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | CHANNEL TERM | FACILITY | B&C | WBI |
| | | OPERATING EXPENSE AND TAX | | | | | | | | | | | | | | | |
| 1 | 6110 | NETWORK SUPPORT EXPENSE | \$39,200 | A-9,LN 6 | \$0 | \$18,227 | \$7,229 | \$0 | \$0 | \$199 | \$105 | \$147 | \$3,453 | \$4,328 | \$1,218 | \$2 | \$4,293 |
| 2 | 6120 | GENERAL SUPPORT EXPENSE | \$1,209,549 | A-9,LN 7 | \$0 | \$578,201 | \$192,439 | \$0 | \$0 | \$7,187 | \$3,962 | \$4,188 | \$119,482 | \$116,613 | \$39,253 | \$1,056 | \$147,168 |
| 3 | 6210 | CENTRAL OFFICE EXPENSE | \$2,522,870 | A-9,LN 15 | \$0 | \$345,173 | \$987,637 | \$0 | \$0 | \$23,998 | \$0 | \$6,508 | \$335,006 | \$429,468 | \$0 | \$0 | \$395,081 |
| 4 | 6310 | INFORMATION ORIG/TERM EXP | \$0 | A-9,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 6410 | CABLE AND WIRE FACILITIES EXP | \$1,053,198 | A-9,LN 24 | \$0 | \$842,115 | \$0 | \$0 | \$0 | \$0 | \$8,232 | \$2,005 | \$83,907 | \$0 | \$68,655 | \$0 | \$48,283 |
| 6 | 6510 | OTHER PLANT EXPENSE | \$0 | A-10,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$2,512,347 | A-10,LN 7 | \$0 | \$1,212,814 | \$384,401 | \$0 | \$0 | \$15,451 | \$8,134 | \$9,544 | \$238,443 | \$248,586 | \$82,649 | \$0 | \$312,325 |
| 8 | 6540 | ACCESS / USE EXPENSE | \$1,101,353 | A-10,LN 8 | \$0 | \$1,101,353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6610 | MARKETING EXPENSE | \$902,753 | A-11,LN 1 | \$0 | \$451,890 | \$128,694 | \$0 | \$0 | \$4,671 | \$2,564 | \$3,779 | \$81,788 | \$89,783 | \$28,424 | \$50 | \$111,111 |
| 8 | 6620 | SERVICES EXPENSE | \$712,919 | A-11,LN29 | \$0 | \$111,872 | \$77,375 | \$0 | \$1,078 | \$2,806 | \$1,593 | \$4,005 | \$42,075 | \$55,003 | \$14,800 | \$343,402 | \$58,911 |
| 11 | 6710 | EXECUTIVE AND PLANNING EXP | \$0 | A-12,LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6720 | GENERAL AND ADMINISTRATIVE EXP | \$3,673,344 | A-12,LN 9 | \$0 | \$1,749,454 | \$623,273 | \$0 | \$401 | \$18,985 | \$8,823 | \$12,376 | \$306,082 | \$338,611 | \$89,170 | \$130,579 | \$395,591 |
| 13 | | SUBTOTAL OPERATING EXPENSE | \$13,727,534 | | \$0 | \$6,411,098 | \$2,401,047 | \$0 | \$1,479 | \$73,297 | \$33,413 | \$42,552 | \$1,210,236 | \$1,282,391 | \$324,169 | \$475,089 | \$1,472,764 |
| 14 | | % DISTRIBUTION | 100.00% | | 0.00% | 46.70% | 17.49% | 0.00% | 0.01% | 0.53% | 0.24% | 0.31% | 8.82% | 9.34% | 2.36% | 3.46% | 10.73% |
| 15 | 6560 | DEPRECIATION AND AMORTIZATION | \$5,106,372 | A-10,LN 19+27 | \$0 | \$2,289,500 | \$418,070 | \$0 | \$0 | \$47,107 | \$10,883 | \$20,961 | \$588,179 | \$733,692 | \$117,859 | \$211 | \$879,911 |
| 16 | 7200 | OTHER OPERATING TAX | \$510,996 | A-12,LN 25 | \$0 | \$252,596 | \$73,669 | \$0 | \$0 | \$2,370 | \$1,289 | \$2,017 | \$44,852 | \$53,468 | \$13,870 | \$26 | \$66,840 |
| 17 | | EQUAL ACCESS EXPENSE | \$0 | A-12,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 7500 | INTEREST ON CUSTOMER DEPOSITS | \$0 | A-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 5240/7100/7500 | RENT REVENUES/ OTHER INC/ G-L | -\$89,944 | A-10,LN 35 | \$0 | -\$58,136 | -\$8,657 | \$0 | \$0 | -\$75 | -\$687 | -\$107 | -\$10,619 | -\$2,049 | -\$5,501 | -\$9 | -\$4,103 |
| 20 | | TOTAL OPERATING EXP & TAX | \$19,254,958 | | \$0 | \$8,895,058 | \$2,884,129 | \$0 | \$1,479 | \$122,699 | \$44,897 | \$65,423 | \$1,832,648 | \$2,067,501 | \$450,396 | \$475,316 | \$2,415,412 |
| 21 | | % DISTRIBUTION | 100.00% | | | | | | | | | | | | | | |

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| | | | TOTAL | | COMMON LINE | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | | SPECIAL ACCESS | | CHANNEL MILEAGE | | | | | |
|-----------------------------------|------|-------------------------------------|---------------|--------------|---------------------|-------------------|--------------|------------------|-------|-------|----------------|-----------|-----------------|-----------------|--------------|-------------|----------|--------------|
| LN | A/C | DESCRIPTION | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | CHANNEL TERM | FACILITY | B&C | WBI | |
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | |
| 1 | | GEN SUPPORT, COE, IOT AND C&WF | \$124,936,950 | VARIOUS | | \$0 | \$60,320,602 | \$19,581,292 | \$0 | \$0 | \$766,573 | \$391,394 | \$428,791 | \$11,926,090 | \$11,990,941 | \$3,872,156 | \$6,867 | \$15,652,244 |
| 2 | | EQUAL ACCESS EQUIPMENT | | \$0 A-3,LN 8 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | TOTAL | \$124,936,950 | | | \$0 | \$60,320,602 | \$19,581,292 | \$0 | \$0 | \$766,573 | \$391,394 | \$428,791 | \$11,926,090 | \$11,990,941 | \$3,872,156 | \$6,867 | \$15,652,244 |
| 4 | | % DISTRIBUTION | 100.00% | | | 0.00% | 48.28% | 15.67% | 0.00% | 0.00% | 0.61% | 0.31% | 0.34% | 9.55% | 9.60% | 3.10% | 0.01% | 12.53% |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$39,200 | LN 4 | | \$0 | \$18,227 | \$7,229 | \$0 | \$0 | \$199 | \$105 | \$147 | \$3,453 | \$4,328 | \$1,218 | \$2 | \$4,293 |
| 7 | 6120 | GENERAL SUPPORT | \$1,209,549 | A-3,LN 5 | | \$0 | \$578,201 | \$192,439 | \$0 | \$0 | \$7,187 | \$3,962 | \$4,188 | \$119,482 | \$116,613 | \$39,253 | \$1,056 | \$147,168 |
| 8 | | TOTAL GENERAL SUPPORT EXP | \$1,248,749 | | | \$0 | \$596,427 | \$199,668 | \$0 | \$0 | \$7,386 | \$4,067 | \$4,335 | \$122,935 | \$120,941 | \$40,471 | \$1,058 | \$151,462 |
| 9 | | % DISTRIBUTION | 100.00% | | | 0.00% | 47.76% | 15.99% | 0.00% | 0.00% | 0.59% | 0.33% | 0.35% | 9.84% | 9.68% | 3.24% | 0.08% | 12.13% |
| CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | | | |
| 10 | | CENTRAL OFFICE SWITCHING EXPENSE | \$987,637 | A-4,LN 47 | | \$0 | \$0 | \$987,637 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | 6210 | OPERATOR SYSTEMS EXPENSE | \$0 | A-4,LN 44 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6220 | CENTRAL OFFICE TRANSMISSION EXPENSE | \$1,535,234 | A-4,LN 48 | | \$0 | \$345,173 | \$0 | \$0 | \$0 | \$23,998 | \$0 | \$6,508 | \$335,006 | \$429,468 | \$0 | \$0 | \$395,081 |
| 13 | 6230 | UNDISTRIBUTED | \$0 | A-4,LN 43 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | TOTAL CENTRAL OFFICE EXPENSE | \$2,522,870 | | | \$0 | \$345,173 | \$987,637 | \$0 | \$0 | \$23,998 | \$0 | \$6,508 | \$335,006 | \$429,468 | \$0 | \$0 | \$395,081 |
| 15 | | % DISTRIBUTION | 100.00% | | | 0.00% | 13.68% | 39.15% | 0.00% | 0.00% | 0.95% | 0.00% | 0.26% | 13.28% | 17.02% | 0.00% | 0.00% | 15.66% |
| INFORMATION ORIG/TERM EXPENSE | | | | | | | | | | | | | | | | | | |
| 16 | | COIN PAY TELEPHONE | \$0 | DIRECT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | 6310 | COINLESS PAY TELEPHONE | \$0 | DIRECT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER | \$0 | DIRECT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | CPE | \$0 | DIRECT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | TOTAL INFORMATION ORIG/TERM EXP | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | % DISTRIBUTION | 0.00% | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| CABLE AND WIRE FACILITIES EXPENSE | | | | | | | | | | | | | | | | | | |
| 22 | 6410 | CABLE AND WIRE FACILITIES EXPENSE | \$1,053,198 | A-5,LN 22 | | \$0 | \$842,115 | \$0 | \$0 | \$0 | \$8,232 | \$2,005 | \$83,907 | \$0 | \$68,655 | \$0 | \$48,283 | |
| TOTAL PLANT SPECIFIC EXPENSE | | | | | | | | | | | | | | | | | | |
| 23 | | TOTAL PLANT SPECIFIC EXPENSE | \$4,824,817 | | | \$0 | \$1,783,715 | \$1,187,305 | \$0 | \$0 | \$31,384 | \$12,299 | \$12,848 | \$541,847 | \$550,409 | \$109,126 | \$1,058 | \$594,826 |
| 24 | | % DISTRIBUTION | 100.00% | | | 0.00% | 36.97% | 24.61% | 0.00% | 0.00% | 0.65% | 0.25% | 0.27% | 11.41% | 11.23% | 2.26% | 0.02% | 12.33% |

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 TERM | MILEAGE FACILITY | B&C | WBI |
|-------------------------------|----------------|------------------------------------|------------------|----------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|-----------|-----------|------------------------|-----------------------------------|-----------------|---------------------|-------|--------------|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$60,152,805 | A-4,LN 38 | \$0 | \$10,288,523 | \$18,205,733 | \$0 | \$0 | \$717,929 | \$0 | \$302,186 | \$7,020,603 | \$11,174,177 | \$0 | \$0 | \$12,443,653 |
| 2 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | CABLE AND WIRE FACILITIES | \$56,411,852 | A-5,LN 21 | \$0 | \$46,099,783 | \$0 | \$0 | \$0 | \$0 | \$362,549 | \$94,964 | \$4,048,275 | \$0 | \$3,622,468 | \$0 | \$2,183,813 |
| 4 | | TOTAL | \$116,564,656 | | \$0 | \$56,388,306 | \$18,205,733 | \$0 | \$0 | \$717,929 | \$362,549 | \$397,150 | \$11,068,878 | \$11,174,177 | \$3,622,468 | \$0 | \$14,627,466 |
| 5 | | % DISTRIBUTION | 100.00% | | 0.00% | 48.38% | 15.62% | 0.00% | 0.00% | 0.62% | 0.31% | 0.34% | 9.50% | 9.59% | 3.11% | 0.00% | 12.55% |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$2,512,347 | LN 5 | \$0 | \$1,212,814 | \$384,401 | \$0 | \$0 | \$15,451 | \$8,134 | \$9,544 | \$238,443 | \$248,586 | \$82,649 | \$0 | \$312,325 |
| 8 | 6540 | ACCESS / USF EXPENSE | \$1,101,353 | DIRECT | \$0 | \$1,101,353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | \$231,049 | A-3,LN 5 | \$0 | \$109,991 | \$33,843 | \$0 | \$0 | \$1,285 | \$706 | \$991 | \$24,326 | \$23,667 | \$7,178 | \$190 | \$28,872 |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$328,052 | A-4,LN 47 | \$0 | \$0 | \$328,052 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4,LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$2,469,873 | A-4,LN 48 | \$0 | \$587,318 | \$0 | \$0 | \$0 | \$43,713 | \$0 | \$16,044 | \$412,702 | \$673,055 | \$0 | \$0 | \$737,042 |
| 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 | \$1,699,367 | A-5,LN 22 | \$0 | \$1,405,957 | \$0 | \$0 | \$0 | \$0 | \$8,985 | \$2,334 | \$115,981 | \$0 | \$98,678 | \$0 | \$67,433 |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | \$4,728,341 | | \$0 | \$2,103,266 | \$361,895 | \$0 | \$0 | \$44,998 | \$9,691 | \$19,369 | \$553,009 | \$696,722 | \$105,856 | \$190 | \$833,346 |
| 18 | | PROPERTY HELD FOR FUTURE USE | \$0 | A-6,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | TOTAL DEPRECIATION EXPENSE | \$4,728,341 | | \$0 | \$2,103,266 | \$361,895 | \$0 | \$0 | \$44,998 | \$9,691 | \$19,369 | \$553,009 | \$696,722 | \$105,856 | \$190 | \$833,346 |
| 20 | | % DISTRIBUTION | 100.00% | | 0.00% | 44.48% | 7.65% | 0.00% | 0.00% | 0.95% | 0.20% | 0.41% | 11.70% | 14.74% | 2.24% | 0.00% | 17.62% |
| 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 | \$378,031 | A-3,LN 10 | \$0 | \$186,234 | \$56,175 | \$0 | \$0 | \$2,109 | \$1,192 | \$1,593 | \$35,170 | \$36,970 | \$12,003 | \$21 | \$46,565 |
| 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 | \$378,031 | | \$0 | \$186,234 | \$56,175 | \$0 | \$0 | \$2,109 | \$1,192 | \$1,593 | \$35,170 | \$36,970 | \$12,003 | \$21 | \$46,565 |
| 28 | | % DISTRIBUTION | 100.00% | | 0.00% | 49.26% | 14.86% | 0.00% | 0.00% | 0.56% | 0.32% | 0.42% | 9.30% | 9.78% | 3.18% | 0.01% | 12.32% |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | \$8,720,073 | | \$0 | \$4,603,667 | \$802,470 | \$0 | \$0 | \$62,558 | \$19,017 | \$30,505 | \$826,623 | \$982,278 | \$200,508 | \$211 | \$1,192,236 |
| 30 | | % DISTRIBUTION | 100.00% | | 0.00% | 52.79% | 9.20% | 0.00% | 0.00% | 0.72% | 0.22% | 0.35% | 9.48% | 11.26% | 2.30% | 0.00% | 13.67% |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | |
| 31 | 5240/7100/7500 | GEN SUPPORT ASSETS | \$18,396 | A-3,LN 5 | \$0 | \$6,348 | \$8,244 | \$0 | \$0 | \$73 | \$81 | \$22 | \$907 | \$1,137 | \$336 | \$9 | \$1,239 |
| 32 | 5240/7100/7500 | CENTRAL OFFICE EQUIPMENT | \$4,296 | A-4,LN 43 | \$0 | \$1,378 | \$413 | \$0 | \$0 | \$2 | \$0 | \$1 | \$611 | \$912 | \$0 | \$0 | \$979 |
| 33 | 5240/7100/7500 | CABLE & WIRE FACILITIES | \$67,251 | A-5,LN 22 | \$0 | \$50,409 | \$0 | \$0 | \$0 | \$0 | \$607 | \$84 | \$9,101 | \$0 | \$5,166 | \$0 | \$1,885 |
| 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 | \$89,944 | | \$0 | \$58,136 | \$8,657 | \$0 | \$0 | \$75 | \$687 | \$107 | \$10,619 | \$2,049 | \$5,501 | \$9 | \$4,103 |

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | DEDICATED | | SPECIAL ACCESS | | CHANNEL MILEAGE | | | |
|----|------|--|-------------|----------------|------------------|-------------------|-----------|------------------|---------|-----------|----------|----------------|--------------|-----------------|----------|-----------|-----------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | CHANNEL TERM | FACILITY | B&C | WBI |
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | |
| 2 | | MARKETING | \$902,753 | A-3,LN 10 | \$0 | \$451,890 | \$128,694 | \$0 | \$0 | \$4,671 | \$2,564 | \$3,779 | \$81,788 | \$89,783 | \$28,424 | \$50 | \$111,111 |
| 3 | 6621 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | |
| 4 | | - CALL COMPLETION INCL DA | | \$0 SWS-OPERAT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | - OPERATOR SERVICES UNDER CONTRACT | | \$21 DIRECT | \$0 | \$0 | \$0 | \$0 | \$21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6622 | PUBLISHED DIRECTORY LISTINGS | \$698 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$698 | \$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 | \$47,896 | A-3,LN 22 | \$0 | \$36,444 | \$10,482 | \$0 | \$0 | \$425 | \$228 | \$318 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | - OTHER | \$20,221 | AL-1,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,221 | \$0 |
| 12 | | - END USER PAYMENT & COLLECTION | \$35,939 | AL-1,LN 13 | \$0 | \$10,810 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,130 | \$0 |
| 13 | | - END USER BILLING INQUIRY | \$11,592 | AL-1,LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,592 | \$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 | \$115,648 | | \$0 | \$47,253 | \$10,482 | \$0 | \$0 | \$425 | \$228 | \$318 | \$0 | \$0 | \$0 | \$56,942 | \$0 |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | |
| 21 | | - TOLL TICKET PROCESSING | \$15,480 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,480 | \$0 |
| 22 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | - OTHER BILLING & COLLECTION | \$157,520 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$157,520 | \$0 |
| 24 | | - END USER COMMON LINE | \$27,798 | DIRECT | \$0 | \$27,798 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | - CARRIER ACCESS BILLING (CABS) | \$162,799 | A-3,LN 24 | \$0 | \$0 | \$41,566 | \$0 | \$0 | \$1,478 | \$824 | \$2,590 | \$28,274 | \$38,288 | \$9,963 | \$0 | \$39,817 |
| 26 | | SUBTOTAL CUSTOMER SERVICES | \$363,597 | | \$0 | \$27,798 | \$41,566 | \$0 | \$0 | \$1,478 | \$824 | \$2,590 | \$28,274 | \$38,288 | \$9,963 | \$173,000 | \$39,817 |
| 27 | | TOTAL CAT 1 AND CAT 2 | \$479,245 | | \$0 | \$75,051 | \$52,048 | \$0 | \$0 | \$1,903 | \$1,052 | \$2,907 | \$28,274 | \$38,288 | \$9,963 | \$229,942 | \$39,817 |
| 28 | | % DISTRIBUTION | 100.00% | | 0.00% | 15.66% | 10.86% | 0.00% | 0.00% | 0.40% | 0.22% | 0.61% | 5.90% | 7.99% | 2.08% | 47.98% | 8.31% |
| 29 | 3.0 | ALL OTHER CUSTOMER SERVICE | \$232,955 | /LN 34 | \$0 | \$36,821 | \$25,327 | \$0 | \$358 | \$903 | \$541 | \$1,098 | \$13,802 | \$16,714 | \$4,837 | \$113,460 | \$19,094 |
| 30 | | TOTAL SERVICES EXPENSE | \$712,919 | | \$0 | \$111,872 | \$77,375 | \$0 | \$1,078 | \$2,806 | \$1,593 | \$4,005 | \$42,075 | \$55,003 | \$14,800 | \$343,402 | \$58,911 |
| 31 | | % DISTRIBUTION | 100.00% | | 0.00% | 15.69% | 10.85% | 0.00% | 0.15% | 0.39% | 0.22% | 0.56% | 5.90% | 7.72% | 2.08% | 48.17% | 8.26% |
| 32 | | TOTAL CUSTOMER OPERATIONS EXPENSE | \$1,615,672 | | \$0 | \$563,762 | \$206,069 | \$0 | \$1,078 | \$7,477 | \$4,157 | \$7,784 | \$123,863 | \$144,785 | \$43,224 | \$343,452 | \$170,022 |
| | | % DISTRIBUTION | 100.00% | | 0.00% | 34.89% | 12.75% | 0.00% | 0.07% | 0.46% | 0.26% | 0.48% | 7.67% | 2.68% | 21.26% | 10.52% | |
| 33 | | CUSTOMER OPERATIONS EXCL MARKETING | \$479,964 | | \$0 | \$75,051 | \$52,048 | \$0 | \$719 | \$1,903 | \$1,052 | \$2,907 | \$28,274 | \$38,288 | \$9,963 | \$229,942 | \$39,817 |
| 34 | | % DISTRIBUTION | 100.00% | | 0.00% | 15.64% | 10.84% | 0.00% | 0.15% | 0.40% | 0.22% | 0.61% | 5.89% | 7.98% | 2.08% | 47.91% | 8.30% |
| | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PU | \$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI |
|----|------|--|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|-------------|-------------------|----------|------------------------|-----------------------------------|-----------------|---------------------|-----------|-------------|
| | | BIG THREE EXPENSES | | | | | | | | | | | | | | | |
| 1 | | PLANT SPECIFIC EXPENSE | \$4,824,817 | A-9, LN 25 | \$0 | \$1,783,715 | \$1,187,305 | \$0 | \$0 | \$31,384 | \$12,299 | \$12,848 | \$541,847 | \$550,409 | \$109,126 | \$1,058 | \$594,826 |
| 2 | | OTHER PLANT EXPENSE | \$0 | A-10, LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | NETWORK OPERATIONS EXPENSE | \$2,512,347 | A-10, LN 8 | \$0 | \$1,212,814 | \$384,401 | \$0 | \$0 | \$15,451 | \$8,134 | \$9,544 | \$238,443 | \$248,586 | \$82,649 | \$0 | \$312,325 |
| 4 | | ACCESS CHARGE EXPENSE | \$1,101,353 | A-10, LN 9 | \$0 | \$1,101,353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CUSTOMER OPERATIONS EXPENSE | \$1,615,672 | A-11, LN 31 | \$0 | \$563,762 | \$206,069 | \$0 | \$1,078 | \$7,477 | \$4,157 | \$7,784 | \$123,863 | \$144,785 | \$43,224 | \$343,452 | \$170,022 |
| 6 | | TOTAL BIG THREE EXPENSES | \$10,054,190 | | \$0 | \$4,661,644 | \$1,777,774 | \$0 | \$1,078 | \$54,312 | \$24,591 | \$30,176 | \$904,154 | \$943,781 | \$234,999 | \$344,510 | \$1,077,173 |
| 7 | | % DISTRIBUTION | 100.00% | | 0.00% | 46.37% | 17.68% | 0.00% | 0.01% | 0.54% | 0.24% | 0.30% | 8.99% | 9.39% | 2.34% | 3.43% | 10.71% |
| | | CORPORATE OPERATING EXPENSE | | | | | | | | | | | | | | | |
| 8 | 6710 | EXECUTIVE AND PLANNING | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6720 | GENERAL AND ADMINISTRATIVE | \$3,673,344 | LN 7 | \$0 | \$1,749,454 | \$623,273 | \$0 | \$401 | \$18,985 | \$8,823 | \$12,376 | \$306,082 | \$338,611 | \$89,170 | \$130,579 | \$395,591 |
| 10 | | TOTAL CORPORATE OPERATIONS | \$3,673,344 | | \$0 | \$1,749,454 | \$623,273 | \$0 | \$401 | \$18,985 | \$8,823 | \$12,376 | \$306,082 | \$338,611 | \$89,170 | \$130,579 | \$395,591 |
| 11 | | % DISTRIBUTION | 100.00% | | 0.00% | 47.63% | 16.97% | 0.00% | 0.01% | 0.52% | 0.24% | 0.34% | 8.33% | 9.22% | 2.43% | 3.55% | 10.77% |
| 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. | \$887 | A-3, LN 10 | \$0 | \$402 | \$135 | \$0 | \$0 | \$6 | \$3 | \$2 | \$95 | \$98 | \$43 | \$0 | \$102 |
| 21 | | TOTAL | \$887 | | \$0 | \$402 | \$135 | \$0 | \$0 | \$6 | \$3 | \$2 | \$95 | \$98 | \$43 | \$0 | \$102 |
| 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 | \$510,996 | A-3, LN 10 | \$0 | \$252,596 | \$73,669 | \$0 | \$0 | \$2,370 | \$1,289 | \$2,017 | \$44,852 | \$53,468 | \$13,870 | \$26 | \$66,840 |
| 26 | | TOTAL OPERATING TAXES | \$510,996 | | \$0 | \$252,596 | \$73,669 | \$0 | \$0 | \$2,370 | \$1,289 | \$2,017 | \$44,852 | \$53,468 | \$13,870 | \$26 | \$66,840 |