

Merged Group G TYCOS

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Merged Group G TYCOS

S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE			INTRASTATE			SPECIAL ACCESS		TWX	EAS	EXCHANGE
				MESSAGE TOLL INTRALATA	INTERLATA	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	5+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	\$8,837,168	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*FIT	\$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

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

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

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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%
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																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$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
32	% 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%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$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%

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			\$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	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUIVALENT CHANNELS - IX WIDEBAND			\$1	AL-1,LN 14	\$0	\$0	\$0	\$1	\$0	\$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%

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

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

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

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

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		\$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																	
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

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			\$0	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%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

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

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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 \$6,773	\$0 \$969,928	
2		CENTRAL OFFICE SWITCHING	\$20,644,272	\$0	\$0	\$0	\$20,644,272	\$0 \$0	\$0 \$0	
3		OPERATOR SYSTEMS	\$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 \$11,444,607	
5		INFORMATION ORIG/TERM	\$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 \$2,177,718	
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
8		INTANGIBLE ASSETS	\$851,589	\$0	\$406,609	\$0	\$164,083	\$0 \$181,616	\$0 \$99,234	
9		TOTAL PLANT IN SERVICE	\$122,920,972	\$0	\$57,971,718	\$0	\$23,935,309	\$0 \$6,821	\$0 \$14,691,487	
10		PROPERTY HELD FOR FUTURE USE	\$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 \$125,380	
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$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 \$3,330	
14		TOTAL PROPERTY, PLANT & EQUIP.	\$124,162,793	\$0	\$58,606,931	\$0	\$24,139,205	\$0 \$26,589,575	\$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 \$11,464,549	
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$49,254	\$0	\$28,316	\$0	\$6,686	\$0 \$11,608	\$0 \$2,642	
20		OPERATING DEFERRED INCOME TAX	\$3,385,058	\$0	\$1,686,952	\$0	\$600,406	\$0 \$610,958	\$0 \$486,635	
21		OTHER DEFERRED CREDITS - NET	\$57,310	\$0	\$26,375	\$0	\$13,016	\$0 \$9,278	\$0 \$8,637	
22		NET TELEPHONE PLANT	\$17,785,852	\$0	\$9,209,885	\$0	\$1,333,150	\$0 \$4,383,690	\$0 \$2,857,734	
23		MATERIALS AND SUPPLIES	\$297,544	\$0	\$141,579	\$0	\$57,934	\$0 \$60,600	\$0 \$16	
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
27		CASH WORKING CAPITAL	\$615,170	\$0	\$288,390	\$0	\$115,016	\$0 \$137,928	\$0 \$34	
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$18,698,566	\$0	\$9,639,854	\$0	\$1,506,100	\$0 \$4,582,218	\$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	
30		PLANT SPECIFIC EXPENSE	\$4,921,078	\$0	\$1,800,807	\$0	\$1,301,349	\$0 \$1,201,718	\$0 \$1,092	
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,680,760	\$0	\$2,315,350	\$0	\$492,435	\$0 \$566,277	\$0 \$0	
32		DEPRECIATION & AMORTIZATION	\$5,325,367	\$0	\$2,434,683	\$0	\$508,140	\$0 \$1,464,143	\$0 \$262	
33		MARKETING EXPENSE	\$916,004	\$0	\$444,341	\$0	\$168,190	\$0 \$195,547	\$0 \$51	
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$722,443	\$0	\$110,933	\$0	\$110,189	\$0 \$99,878	\$0 \$347,985	
35		CORPORATE OPERATIONS EXPENSES	\$3,748,851	\$0	\$1,752,409	\$0	\$741,191	\$0 \$727,738	\$0 \$132,520	
36		EQUAL ACCESS EXPENSE	\$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	
38		GROSS RECEIPTS TAX	\$4,534	\$0	\$2,176	\$0	\$725	\$0 \$759	\$0 \$78	
39		UNCOLLECTIBLES/RENT REVENUES	-\$91,839	\$0	-\$58,729	\$0	-\$9,949	\$0 -\$19,074	\$0 -\$4,079	
40		NON OPERATING EXPENSE	\$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	
42		STATE INCOME TAX - NET OF ITC	\$224,080	\$0	\$116,586	\$0	\$16,984	\$0 \$58,388	\$0 \$12	
43		SUBTOTAL OPER EXPENSE & TAX	\$19,975,483	\$0	\$9,169,867	\$0	\$3,425,500	\$0 \$4,407,046	\$0 \$482,017	
44		FEDERAL INCOME TAX - NET OF ITC	\$1,120,215	\$0	\$577,539	\$0	\$90,211	\$0 \$274,516	\$0 \$86	
45		TOTAL REVENUE REQUIREMENT	\$23,175,913	\$0	\$10,819,839	\$0	\$3,683,265	\$0 \$5,191,333	\$0 \$482,264	
46		% DISTRIBUTION	100.00%	0.00%	43.43%	0.00%	16.42%	0.00%	24.79%	0.00%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,198,090	\$0	-\$1,398,611	\$0 \$105,122	\$0 \$0	
48		POST MAG REVENUE REQUIREMENT	\$23,175,913	\$0	\$12,017,929	\$0	\$2,284,654	\$0 \$5,296,455	\$0 \$482,264	

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

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$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	\$20,644,276	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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$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	\$11,444,607
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$54,635,842	A-5, LN 23	\$0	\$44,370,072	\$0	\$0	\$0	\$371,769	\$371,769	\$96,538	\$3,926,080	\$0	\$3,693,665	\$0	\$2,177,718
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	\$13,622,325
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%	11.97%
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	\$942,017
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	\$27,911
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	\$969,928
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%	11.74%
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	\$14,592,252
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%	11.95%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$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
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 2680 TANGIBLE ASSETS																	
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$851,589	LN 10	\$0	\$406,609	\$152,414	\$0	\$0	\$5,462	\$2,798	\$3,408	\$72,247	\$81,341	\$28,028	\$48	\$99,234
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	\$37,415
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$81,336,336		\$0	\$57,565,110	\$22,147,293	\$0	\$0	\$809,522	\$402,105	\$412,305	\$0	\$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%	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	\$13,622,325
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%	22.70%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF	\$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	\$44,499,896	LN 1/DIRECT	\$0	\$44,370,072	\$0	\$0	\$0	\$0	\$0	\$0	\$129,824	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$6,012,217	DIRECT	\$0	\$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	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$3,687,508	DIRECT	\$0	\$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	\$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	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$129,907	DIRECT	\$0	\$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	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$54,635,842		\$0	\$44,370,072	\$0	\$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%	0.68%	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	\$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%	0.00%	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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
OTHER TELECOMMUNICATIONS PLANT																	
1	2002	PROPERTY HELD FOR FUTURE USE															
2		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		UNDISTRIBUTED	\$0	A-2.LN 10	\$0	\$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	\$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%	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	\$0
10		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		UNDISTRIBUTED	\$1,179,737	A-2.LN 10	\$0	\$599,521	\$182,907	\$0	\$0	\$5,480	\$3,757	\$3,324	\$113,991	\$110,946	\$34,369	\$60	\$125,380
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	\$125,380
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%	10.63%
15	2004	PLANT UNDER CONSTR. - LONG TERM															
16		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		UNDISTRIBUTED	\$0	A-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	2005	TELECOMMUNICATIONS PLANT ADJUST.															
23		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNDISTRIBUTED	\$62,084	A-2.LN 10	\$0	\$35,692	\$8,098	\$0	\$0	\$37	\$234	\$58	\$8,861	\$4,232	\$1,538	\$4	\$3,330
27		TOTAL	\$62,084		\$0	\$35,692	\$8,098	\$0	\$0	\$37	\$234	\$58	\$8,861	\$4,232	\$1,538	\$4	\$3,330
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%	5.36%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	
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	\$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 COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$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	\$371,769	\$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	\$0	\$624	\$86	\$8,744	\$0	\$5,472	\$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-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SWITCHING	SENSITIVE EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	SPECIAL CHANNEL TERM	ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	
		CUSTOMER OPERATIONS EXPENSES															
1	6610	MARKETING	\$916,004	A-3.LN 10	\$0	\$444,341	\$156,484	\$0	\$0	\$5,502	\$2,765	\$3,439	\$76,801	\$88,332	\$30,414	\$51	\$107,876
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$22	DIRECT	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$709	DIRECT	\$0	\$0	\$0	\$0	\$0	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	ALL OTHER															
7	1.0	LOCAL BUSINESS OFFICE															
8		- END USER SVC ORDER PROCESSING															
9		- PRESUBSCRIPTION	\$48,645	A-3.LN 22	\$0	\$35,254	\$12,393	\$0	\$0	\$474	\$243	\$281	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$20,537	AL-1.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,537	\$0
11		- END USER PAYMENT & COLLECTION	\$36,501	AL-1.LN 13	\$0	\$10,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,522	\$0
12		- END USER BILLING INQUIRY	\$11,774	AL-1.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,774	\$0
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1.LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$117,456		\$0	\$46,233	\$12,393	\$0	\$0	\$474	\$243	\$281	\$0	\$0	\$0	\$57,832	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$15,715	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,715	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$159,914	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159,914	\$0
23		- END USER COMMON LINE	\$28,216	DIRECT	\$0	\$28,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$165,270	A-3.LN 24	\$0	\$0	\$56,920	\$0	\$0	\$2,006	\$872	\$1,822	\$25,177	\$32,415	\$10,155	\$0	\$35,903
25		SUBTOTAL CUSTOMER SERVICES	\$369,115		\$0	\$28,216	\$56,920	\$0	\$0	\$2,006	\$872	\$1,822	\$25,177	\$32,415	\$10,155	\$175,629	\$35,903
26		TOTAL CAT 1 AND CAT 2	\$486,572		\$0	\$74,449	\$69,313	\$0	\$0	\$2,480	\$1,115	\$2,103	\$25,177	\$32,415	\$10,155	\$233,462	\$35,903
27		% DISTRIBUTION	100.00%		0.00%	15.30%	14.25%	0.00%	0.00%	0.51%	0.23%	0.43%	5.17%	6.66%	2.09%	47.98%	7.38%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$235,141	/LN 34	\$0	\$36,484	\$31,601	\$0	\$362	\$1,090	\$574	\$821	\$12,419	\$14,708	\$5,004	\$114,523	\$17,555
29		TOTAL SERVICES EXPENSE	\$722,443		\$0	\$110,933	\$100,915	\$0	\$1,092	\$3,570	\$1,689	\$2,924	\$37,595	\$47,123	\$15,160	\$347,985	\$53,458
30		% DISTRIBUTION	100.00%		0.00%	15.36%	13.97%	0.00%	0.15%	0.49%	0.23%	0.40%	5.20%	6.52%	2.10%	48.17%	7.40%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,638,447		\$0	\$555,274	\$257,398	\$0	\$1,092	\$9,072	\$4,454	\$6,363	\$114,396	\$135,455	\$45,573	\$348,035	\$161,334
32		% DISTRIBUTION	100.00%		0.00%	33.89%	15.71%	0.00%	0.07%	0.55%	0.27%	0.39%	6.98%	8.27%	2.78%	21.24%	9.85%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$487,302		\$0	\$74,449	\$69,313	\$0	\$730	\$2,480	\$1,115	\$2,103	\$25,177	\$32,415	\$10,155	\$233,462	\$35,903
34		% DISTRIBUTION	100.00%		0.00%	15.28%	14.22%	0.00%	0.15%	0.51%	0.23%	0.43%	5.17%	6.65%	2.08%	47.91%	7.37%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0

Merged Group G TYCOS

TYCOS	INDEX TO SEPARATIONS FORMS	SCHEDULE	
-	-	-	all_36
	REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1
	NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1
	OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2
	CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3
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	TARRP FACTORS (INVESTMENT)	T-1	P_T1
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Merged Group G TYCOS

S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE			INTRASTATE			SPECIAL ACCESS		TWX	EAS	EXCHANGE
				MESSAGE TOLL INTRALATA	INTERLATA	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	S+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 @	35.00%	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,LN 30	\$0	\$1,783,683	\$0	\$1,238,526	\$826,861	\$623,944	\$137,416	\$868	\$0	\$0	\$3,592,562
31	STATE INCOME TAX @	7.90%	LN 30*FIT	\$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

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$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 JURISDICTION ASSETS		1500	\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$1,554,709		\$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%

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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%
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																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$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
32	% 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																	
ALLOCATED																	
34	DIRECT ASSIGNMENT		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	TOTAL INTANGIBLES			\$2,366,090	DIRECT	\$0	\$563,742	\$0	\$303,211	\$280,948	\$201,219	\$27,237	\$424	\$0	\$0	\$989,309	\$0
36	% 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%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

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

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			\$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	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUIVALENT CHANNELS - IX WIDEBAND			\$1	AL-1, LN 14	\$0	\$0	\$0	\$1	\$0	\$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%

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		\$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)			\$0	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

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

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

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

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

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			\$0	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%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

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

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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
9		TOTAL PLANT IN SERVICE	\$125,803,903	\$0	\$60,744,530	\$0	\$21,307,832	\$0 \$27,985,800	\$0 \$6,915
10		PROPERTY HELD FOR FUTURE USE	\$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
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$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
14		TOTAL PROPERTY, PLANT & EQUIP.	\$126,804,395	\$0	\$61,277,421	\$0	\$21,451,120	\$0 \$28,210,376	\$0 \$6,967
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$105,668,612	\$0	\$50,772,546	\$0	\$19,339,157	\$0 \$22,947,932	\$0 \$5,575
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$49,613	\$0	\$28,710	\$0	\$6,005	\$0 \$12,185	\$0 \$3
20		OPERATING DEFERRED INCOME TAX	\$3,651,970	\$0	\$1,892,024	\$0	\$528,137	\$0 \$691,640	\$0 \$106
21		OTHER DEFERRED CREDITS - NET	\$35,967	\$0	\$16,973	\$0	\$6,761	\$0 \$6,520	\$0 \$2
22		NET TELEPHONE PLANT	\$17,398,233	\$0	\$8,567,169	\$0	\$1,571,061	\$0 \$4,552,099	\$0 \$1,281
23		MATERIALS AND SUPPLIES	\$284,453	\$0	\$141,430	\$0	\$46,379	\$0 \$58,934	\$0 \$16
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
27		CASH WORKING CAPITAL	\$602,386	\$0	\$289,440	\$0	\$98,881	\$0 \$139,236	\$0 \$33
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	\$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	\$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
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,613,700	\$0	\$2,314,167	\$0	\$417,529	\$0 \$569,679	\$0 \$0
32		DEPRECIATION & AMORTIZATION	\$5,106,372	\$0	\$2,289,500	\$0	\$497,020	\$0 \$1,439,730	\$0 \$211
33		MARKETING EXPENSE	\$902,753	\$0	\$451,890	\$0	\$139,707	\$0 \$199,994	\$0 \$50
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$712,919	\$0	\$111,872	\$0	\$86,857	\$0 \$111,878	\$0 \$343,402
35		CORPORATE OPERATIONS EXPENSES	\$3,673,344	\$0	\$1,749,454	\$0	\$663,858	\$0 \$733,863	\$0 \$130,579
36		EQUAL ACCESS EXPENSE	\$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
38		GROSS RECEIPTS TAX	\$4,505	\$0	\$2,005	\$0	\$834	\$0 \$787	\$0 \$77
39		UNCOLLECTIBLES/RENT REVENUES	-\$89,944	\$0	-\$58,136	\$0	-\$9,527	\$0 -\$18,169	\$0 -\$9
40		NON OPERATING EXPENSE	\$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
42		STATE INCOME TAX - NET OF ITC	\$210,613	\$0	\$103,475	\$0	\$20,827	\$0 \$58,187	\$0 \$11
43		SUBTOTAL OPER EXPENSE & TAX	\$19,470,076	\$0	\$9,000,538	\$0	\$3,140,287	\$0 \$4,409,520	\$0 \$475,404
44		FEDERAL INCOME TAX - NET OF ITC	\$1,057,773	\$0	\$520,591	\$0	\$99,151	\$0 \$274,776	\$0 \$77
45		TOTAL REVENUE REQUIREMENT	\$22,493,172	\$0	\$10,488,342	\$0	\$3,423,720	\$0 \$5,194,831	\$0 \$475,624
46		% DISTRIBUTION	100.00%	0.00%	43.00%	0.00%	16.03%	0.00%	25.58%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,198,090	\$0	-\$1,398,611	\$0 \$105,122	\$0 \$0
48		POST MAG REVENUE REQUIREMENT	\$22,493,172	\$0	\$11,686,432	\$0	\$2,025,109	\$0 \$5,299,953	\$0 \$475,624

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE			SPECIAL ACCESS								
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
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	\$0	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

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
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 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%	0.00%	0.00%	0.80%	0.17%	0.23%	12.08%	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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE 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	\$0
1c		CABLE & WIRE FACILITIES	\$56,411,852	A-5, LN 23	\$0	\$46,099,783	\$0	\$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 & DIRE	\$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	\$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	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$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	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$81,488,652		\$0	\$60,320,602	\$19,581,292	\$0	\$0	\$766,573	\$391,394	\$428,791	\$0	\$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-5,1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE 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	\$34,686	\$0	\$3,914,000	\$0	\$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	\$3,616,394	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$299,232	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$198,194	\$94,964	\$0	\$0	\$6,074	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$129,670	DIRECT	\$0	\$0	\$0	\$0	\$0	\$129,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$56,411,852		\$0	\$46,099,783	\$0	\$0	\$0	\$362,549	\$94,964	\$4,048,275	\$0	\$3,622,468	\$0	\$2,183,813	\$0
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	\$362,549	\$94,964	\$4,048,275	\$0	\$3,622,468	\$0	\$2,183,813	\$0
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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
OTHER TELECOMMUNICATIONS PLANT																	
1	2002	PROPERTY HELD FOR FUTURE USE															
2		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		UNDISTRIBUTED	\$0	A-2.LN 10	\$0	\$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	\$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%	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	\$0
10		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		UNDISTRIBUTED	\$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	\$49	\$96,267
13		TOTAL	\$937,956		\$0	\$496,703	\$126,852	\$0	\$0	\$3,270	\$3,012	\$2,585	\$105,151	\$81,433	\$22,634	\$49	\$96,267
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%	0.01%	10.26%
15	2004	PLANT UNDER CONSTR. - LONG TERM															
16		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		UNDISTRIBUTED	\$0	A-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	2005	TELECOMMUNICATIONS PLANT ADJUST.															
23		GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNDISTRIBUTED	\$62,537	A-2.LN 10	\$0	\$36,188	\$7,329	\$0	\$0	\$34	\$167	\$39	\$9,929	\$4,280	\$1,150	\$4	\$3,418
27		TOTAL	\$62,537		\$0	\$36,188	\$7,329	\$0	\$0	\$34	\$167	\$39	\$9,929	\$4,280	\$1,150	\$4	\$3,418
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%	0.01%	5.46%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$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%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$987,637	A-4, LN 47	\$0	\$0	\$987,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,535,234	A-4, LN 48	\$0	\$345,173	\$0	\$0	\$0	\$23,998	\$0	\$6,508	\$335,006	\$429,468	\$0	\$0	\$395,081
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	\$2,522,870		\$0	\$345,173	\$987,637	\$0	\$0	\$23,998	\$0	\$6,508	\$335,006	\$429,468	\$0	\$0	\$395,081
16		% 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%
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	\$1,053,198	A-5, LN 22	\$0	\$842,115	\$0	\$0	\$0	\$0	\$8,232	\$2,005	\$83,907	\$0	\$68,655	\$0	\$48,283
25		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
26		% DISTRIBUTION	100.00%		0.00%	36.97%	24.61%	0.00%	0.00%	0.65%	0.25%	0.27%	11.23%	11.41%	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	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS 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	

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS 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
INTEREST EXPENSE																	
14	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INCOME ADJUSTMENTS																	
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
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