

Merged Group A PYCOS			
2017	INDEX TO SEPARATIONS FORMS	SCHEDULE	
-	-	-	all_36
REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1	
NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1	
OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2	
CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3	
CENTRAL OFFICE TRANSMISSION SEPARATIONS	S-42	P_A41	
INFORMATION ORIGINATION/TERMINATION SEPARATIONS	S-5	P_A42	
CABLE AND WIRE FACILITIES SEPARATIONS	S-5	P_A42	
OTHER TELEPHONE PLANT/DEFERRED CHARGES SEPARATIONS	S-6	P_A5	
ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS	S-7	P_A6	
SUMMARY OF OPERATING EXPENSE AND TAX	S-8	P_A7	
PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-9	P_A8	
PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-10	P_A9	
CUSTOMER OPERATIONS EXPENSE SEPARATIONS	S-11	P_A10	
OTHER EXPENSE AND TAX SEPARATIONS	S-12	P_A11	
DEVELOPMENT OF KEY ALLOCATION RATIOS	AL-1	P_A12	
CASH WORKING CAPITAL WORKSHEET	CWC-1	P_A11	
TARRP FACTORS (INVESTMENT)	T-1	P_T1	
TARRP FACTORS (EXPENSES)	T-2	P_T2	
REVENUE MONITORING SUMMARY	R-1	P_R1	

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$81,371,235	S-2,LN 35	\$0	\$16,188,379	\$0	\$13,990,259	\$7,507,598	\$4,661,675	\$972,582	\$34,414	\$0	\$0	\$38,016,328
2	RATE OF RETURN	10.93%		0.00%	10.88%	0.00%	10.88%	11.25%	11.25%	10.88%	11.25%	0.00%	0.00%	10.88%
3	RETURN ON INVESTMENT	\$8,894,886	LN1*LN 2	\$0	\$1,760,486	\$0	\$1,521,441	\$844,605	\$524,438	\$105,768	\$3,872	\$0	\$0	\$4,134,276
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	\$8,894,886	LN3-LN4	\$0	\$1,760,486	\$0	\$1,521,441	\$844,605	\$524,438	\$105,768	\$3,872	\$0	\$0	\$4,134,276
6	FEDERAL OPERATING INCOME TAX	(OPTIONAL) \$4,787,065	LN 28	\$0	\$947,443	\$0	\$818,871	\$454,516	\$282,264	\$56,917	\$2,084	\$0	\$0	\$2,224,971
7	LESS: FEDERAL ITC AMORTIZATION		S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	(OPTIONAL) \$4,787,065	LN 6+LN 7	\$0	\$947,443	\$0	\$818,871	\$454,516	\$282,264	\$56,917	\$2,084	\$0	\$0	\$2,224,971
9	STATE AND LOCAL INCOME TAX		\$982,348	\$0	\$194,939	\$0	\$166,876	\$94,067	\$60,776	\$11,561	\$486	\$0	\$0	\$453,644
10	LESS: STATE ITC AMORTIZATION		S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX		\$982,348	LN 9+LN 10	\$0	\$194,939	\$0	\$166,876	\$94,067	\$60,776	\$11,561	\$486	\$0	\$0
13	OPERATING EXPENSE AND TAX		\$63,578,196	S-8,LN 20	\$0	\$14,900,507	\$0	\$10,344,184	\$6,504,991	\$3,185,400	\$1,310,907	\$39,693	\$0	\$0
14	OTHER ALLOWABLE EXPENSES		\$0	S-8,LN 22+23	\$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
16	BASIS FOR GROSS RECEIPTS TAX		\$78,242,495	S+8+11thru15	\$0	\$17,803,375	\$0	\$12,851,372	\$7,898,178	\$4,052,877	\$1,485,154	\$46,135	\$0	\$0
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX		\$345,547	LN 16*LN 17	\$0	\$0	\$0	\$0	\$49,824	\$21,184	\$15,678	\$178	\$0	\$0
19	TOTAL REVENUE REQUIREMENT		\$78,588,042		\$0	\$17,803,375	\$0	\$12,851,372	\$7,948,002	\$4,074,061	\$1,500,832	\$46,312	\$0	\$0
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	\$8,894,886	LN 3	\$0	\$1,760,486	\$0	\$1,521,441	\$844,605	\$524,438	\$105,768	\$3,872	\$0	\$0	\$4,134,276
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	\$4,622	S-12,LN 25+26	\$0	\$950	\$0	\$680	\$504	\$235	\$65	\$2	\$0	\$0	\$2,186
23	TOTAL INCOME ADJUSTMENTS	\$4,622	LN 21+22	\$0	\$950	\$0	\$680	\$504	\$235	\$65	\$2	\$0	\$0	\$2,186
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$8,890,264		\$0	\$1,759,536	\$0	\$1,520,761	\$844,100	\$524,204	\$105,703	\$3,870	\$0	\$0	\$4,132,090
26	FEDERAL INCOME TAX @	35%	LN 25*FIT	\$0	\$947,443	\$0	\$818,871	\$454,516	\$282,264	\$56,917	\$2,084	\$0	\$0	\$2,224,971
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	\$4,787,065	LN26-LN27	\$0	\$947,443	\$0	\$818,871	\$454,516	\$282,264	\$56,917	\$2,084	\$0	\$0	\$2,224,971
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A \$13,677,329	LN25+LN28-S-12,LN	\$0	\$2,706,979	\$0	\$2,339,632	\$1,298,616	\$806,467	\$162,620	\$5,954	\$0	\$0	\$6,357,061
31	STATE INCOME TAX @	6.60%	LN 30*STT	\$0	\$194,939	\$0	\$166,876	\$94,067	\$60,776	\$11,561	\$486	\$0	\$0	\$453,644
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	\$982,348		\$0	\$194,939	\$0	\$166,876	\$94,067	\$60,776	\$11,561	\$486	\$0	\$0	\$453,644

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		\$19,088,162	S-3,LN 10	\$0	\$4,074,929	\$0	\$3,181,240	\$2,118,121	\$909,633	\$394,715	\$6,832	\$0	\$0	\$8,402,692	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$49,152,264	S-4,LN 52	\$0	\$20,090,738	\$0	\$0	\$5,882,110	\$3,027,685	\$0	\$0	\$0	\$0	\$20,151,731	\$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		\$133,424,375	S-4,LN 78	\$0	\$16,367,266	\$0	\$56,168,201	\$8,752,348	\$4,003,208	\$7,042,306	\$124,128	\$0	\$0	\$40,966,919	\$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		\$300,244,982	S-5,LN 42	\$0	\$66,600,160	\$0	\$25,375,328	\$36,026,881	\$16,509,069	\$3,041,226	\$53,572	\$0	\$0	\$152,638,746	\$0
7	TANGIBLE ASSETS	2680		\$68,620	S-3,LN 29	\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
8	INTANGIBLE ASSETS	2690		\$2,475,514	S-3,LN 36	\$0	\$525,342	\$0	\$417,918	\$242,222	\$114,157	\$58,056	\$827	\$0	\$0	\$1,116,991	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$504,453,917		\$0	\$107,671,983	\$0	\$85,154,017	\$53,026,490	\$24,565,875	\$10,539,057	\$185,375	\$0	\$0	\$223,311,119	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.34%	0.00%	16.88%	10.51%	4.87%	2.09%	0.04%	0.00%	0.00%	44.27%	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		\$7,115,478	S-6,LN 15	\$0	\$1,453,533	\$0	\$1,232,892	\$601,373	\$341,918	\$196,519	\$3,051	\$0	\$0	\$3,286,193	\$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		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$511,569,395		\$0	\$109,125,516	\$0	\$86,386,909	\$53,627,864	\$24,907,793	\$10,735,575	\$188,426	\$0	\$0	\$226,597,313	\$0
18	% DISTRIBUTION			100.00%		0.00%	21.33%	0.00%	16.89%	10.48%	4.87%	2.10%	0.04%	0.00%	0.00%	44.29%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$418,004,044	S-7,LN 18	\$0	\$90,304,914	\$0	\$69,927,140	\$45,077,635	\$19,394,255	\$9,639,785	\$147,732	\$0	\$0	\$183,512,582	\$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		\$34,557	S-7,LN 23	\$0	\$6,823	\$0	\$5,706	\$2,422	\$1,070	\$1,386	\$8	\$0	\$0	\$17,143	\$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		\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$15,415,498	S-7,LN 32	\$0	\$3,401,160	\$0	\$2,850,155	\$1,393,752	\$1,021,726	\$175,129	\$8,307	\$0	\$0	\$6,565,269	\$0
25	CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$78,115,296		\$0	\$15,412,619	\$0	\$13,603,908	\$7,154,054	\$4,490,742	\$919,275	\$32,379	\$0	\$0	\$36,502,318	\$0
27	% DISTRIBUTION			100.00%		0.00%	19.73%	0.00%	17.42%	9.16%	5.75%	1.18%	0.04%	0.00%	0.00%	46.73%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$1,331,711	S-6,LN 31	\$0	\$294,848	\$0	\$116,015	\$150,678	\$74,299	\$15,824	\$315	\$0	\$0	\$679,732	\$0
29	INVESTMENT IN NONAFFILIATED COS	1402		\$0	S-6,LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6,LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6,LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,924,228		\$0	\$480,912	\$0	\$270,336	\$202,866	\$96,634	\$37,482	\$1,720	\$0	\$0	\$834,277	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$81,371,235		\$0	\$16,188,379	\$0	\$13,990,259	\$7,507,598	\$4,661,675	\$972,582	\$34,414	\$0	\$0	\$38,016,328	\$0
36	% DISTRIBUTION			100.00%		0.00%	19.89%	0.00%	17.19%	9.23%	5.73%	1.20%	0.04%	0.00%	0.00%	46.72%	0.00%

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			\$27,907,441		\$0	\$6,354,911	\$0	\$3,850,011	\$3,017,730	\$1,457,858	\$590,746	\$18,991	\$0	\$0	\$12,617,194	\$0
3	% DISTRIBUTION			100.00%		0.00%	22.77%	0.00%	13.80%	10.81%	5.22%	2.12%	0.07%	0.00%	0.00%	45.21%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$482,821,621		\$0	\$103,058,164	\$0	\$81,543,529	\$50,661,339	\$23,539,961	\$10,083,532	\$177,700	\$0	\$0	\$213,757,396	\$0
6	% DISTRIBUTION			100.00%		0.00%	21.34%	0.00%	16.89%	10.49%	4.88%	2.09%	0.04%	0.00%	0.00%	44.27%	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)			\$18,305,404	LN 6+DIRECT	\$0	\$3,911,711	\$0	\$3,051,465	\$2,040,751	\$876,679	\$373,731	\$6,587	\$0	\$0	\$8,044,480	\$0
9	GENERAL PURPOSE COMPUTERS			\$782,758	LN 6+DIRECT	\$0	\$163,218	\$0	\$129,775	\$77,370	\$32,954	\$20,985	\$246	\$0	\$0	\$358,212	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$19,088,162		\$0	\$4,074,929	\$0	\$3,181,240	\$2,118,121	\$909,633	\$394,715	\$6,832	\$0	\$0	\$8,402,692	\$0
11	% DISTRIBUTION			100.00%		0.00%	21.35%	0.00%	16.67%	11.10%	4.77%	2.07%	0.04%	0.00%	0.00%	44.02%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	ORIG/TERM. AND C&WF			\$501,909,783		\$0	\$107,133,093	\$0	\$84,724,769	\$52,779,459	\$24,449,594	\$10,478,248	\$184,532	\$0	\$0	\$222,160,088	\$0
14	% DISTRIBUTION			100.00%		0.00%	21.35%	0.00%	16.88%	10.52%	4.87%	2.09%	0.04%	0.00%	0.00%	44.26%	0.00%
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$68,620	LN 11+DIRECT	\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$68,620		\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
29	TOTAL TANGIBLE ASSETS			\$68,620		\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
30	% DISTRIBUTION			100.00%		0.00%	19.74%	0.00%	16.51%	7.01%	3.10%	4.01%	0.02%	0.00%	0.00%	49.61%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$501,978,403		\$0	\$107,146,641	\$0	\$84,736,099	\$52,784,269	\$24,451,718	\$10,481,001	\$184,548	\$0	\$0	\$222,194,128	\$0
33	% DISTRIBUTION			100.00%		0.00%	21.34%	0.00%	16.88%	10.52%	4.87%	2.09%	0.04%	0.00%	0.00%	44.26%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$2,475,514	LN 33	\$0	\$525,342	\$0	\$417,918	\$242,222	\$114,157	\$58,056	\$827	\$0	\$0	\$1,116,991	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,475,514		\$0	\$525,342	\$0	\$417,918	\$242,222	\$114,157	\$58,056	\$827	\$0	\$0	\$1,116,991	\$0
37	% DISTRIBUTION			100.00%		0.00%	21.22%	0.00%	16.88%	9.78%	4.61%	2.35%	0.03%	0.00%	0.00%	45.12%	0.00%

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	STANDARD WORK SECONDS																
2	- COMBINED TOLL AND LOCAL BOARDS				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	- SEPARATE TOLL BOARDS				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	- DSA BOARDS				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	- DSB BOARDS				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	- DIRECTORY ASSISTANCE BOARDS				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	- TSPS COMPLEX				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	SERVICE OBSERVING TOLL MOU'S				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PROCESSOR REAL TIME - RTA				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	PROCESSOR REAL TIME - TSPS COMPLEX				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	REL MOU'S - TANDEM SWITCHING				100.00%		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL MOU'S - OTHER				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	DIAL EQUIPMENT MOU'S (DEM)				100.00%		0.00%	45.13%	0.00%	0.00%	15.26%	8.96%	0.00%	0.00%	0.00%	30.65%	0.00%
14	REL MOU'S - EXCHANGE TRUNK				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	HOST REMOTE MOU MILES				100.00%		0.00%	19.98%	0.00%	0.00%	25.33%	6.44%	0.00%	0.00%	0.00%	48.25%	0.00%
16	EQUIPMENT FURNISHED OTHERS FACTOR				0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COE BOOK COST																	
OPERATOR SYSTEMS EQUIPMENT																	
17	MANUAL SWITCHBOARDS				2220	1.1											
19	COMBINED TOLL AND LOCAL						\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD						\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS						\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSB BOARDS						\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT						\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS						\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% DISTRIBUTION						0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AUXILIARY SWITCHBOARDS																	
26	DIRECTORY ASSISTANCE				2220	1.2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INTERCEPT						\$0	LN 6-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE						\$0	LN 3-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS						\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION						0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SERVICE OBSERVING																	
31	TOLL				2220	1.3			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EXCHANGE						\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT						\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING						\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	% DISTRIBUTION						0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRAFFIC SERVICE POSITIONS																	
36	OPERATOR				2220	1.4			\$0	LN 7-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	REMOTE TRUNK ARRANGEMENT						\$0	LN 9-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER						\$0	LN 10-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSPS						\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	% DISTRIBUTION						0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT						\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	% DISTRIBUTION						0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT ACCESS	2210	2.0														
44	NON ACCESS		2.1	\$1,693,633	LN 11-DIRECT	\$0	\$1,693,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING		2.3	\$0	LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			\$1,693,633		\$0	\$1,693,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				100.00%		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48	LOCAL SWITCHING EQUIPMENT ACCESS	2210	3.0														
49	EQUAL ACCESS		3.1	\$47,458,631	LN 13	\$0	\$18,397,105	\$0	\$0	\$5,882,110	\$3,027,685	\$0	\$0	\$0	\$0	\$20,151,731	\$0
50	SUBTOTAL LOCAL SWITCHING		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	% DISTRIBUTION			\$47,458,631		\$0	\$18,397,105	\$0	\$0	\$5,882,110	\$3,027,685	\$0	\$0	\$0	\$0	\$20,151,731	\$0
52	TOTAL SWITCHING EQUIPMENT			100.00%		0.00%	38.76%	0.00%	0.00%	12.39%	6.38%	0.00%	0.00%	0.00%	0.00%	42.46%	0.00%
53	% DISTRIBUTION			\$49,152,264		\$0	\$20,090,738	\$0	\$0	\$5,882,110	\$3,027,685	\$0	\$0	\$0	\$0	\$20,151,731	\$0
				100.00%		0.00%	40.87%	0.00%	0.00%	11.97%	6.16%	0.00%	0.00%	0.00%	0.00%	41.00%	0.00%
	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB - DS1 >		4.11	\$15,449,758	AL-1, LN12	\$0	\$52,336	\$0	\$8,323,125	\$27,024	\$10,720	\$1,784,555	\$11,737	\$0	\$0	\$5,240,261	\$0
56	EXCH TRUNK - EAS		4.121	\$542,924	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542,924	\$0
57	4.11D - DSL EQUIP		4.111 DSL	\$21,713,652	DIRECT	\$0	\$0	\$0	\$21,713,652	\$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	\$61,360,986	AL-1, LN 2	\$0	\$15,290,451	\$0	\$68,605	\$8,301,399	\$3,796,992	\$52,849	\$3,932	\$0	\$0	\$33,846,759	\$0
61	4.122PL - EXCH-PL - DSO		4.122 PL	\$3,782,810	DIRECT	\$0	\$0	\$0	\$1,358,904	\$0	\$0	\$1,209,448	\$76,849	\$0	\$0	\$1,137,609	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$102,850,130		\$0	\$15,342,787	\$0	\$31,464,286	\$8,328,423	\$3,807,712	\$3,046,852	\$92,518	\$0	\$0	\$40,767,553	\$0
63	% DISTRIBUTION			100.00%		0.00%	14.92%	0.00%	30.59%	8.10%	3.70%	2.96%	0.09%	0.00%	0.00%	39.64%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$859,450	DIRECT	\$0	\$0	\$0	\$859,450	\$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 - EXC WB - DS1 >		4.22	\$27,842,985	AL-1, LN14	\$0	\$0	\$0	\$23,831,347	\$0	\$0	\$3,980,805	\$30,833	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,481,657	AL-1, LN6	\$0	\$924,426	\$0	\$13,118	\$301,022	\$162,367	\$14,649	\$777	\$0	\$0	\$65,298	\$0
68	4.231PL - EXC 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			\$29,324,642		\$0	\$924,426	\$0	\$23,844,465	\$301,022	\$162,367	\$3,995,454	\$31,610	\$0	\$0	\$65,298	\$0
71	% DISTRIBUTION			100.00%		0.00%	3.15%	0.00%	81.31%	1.03%	0.55%	13.62%	0.11%	0.00%	0.00%	0.22%	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	\$390,153	LN 15-DIRECT	\$0	\$100,053	\$0	\$0	\$122,903	\$33,129	\$0	\$0	\$0	\$0	\$134,068	\$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			\$390,153		\$0	\$100,053	\$0	\$0	\$122,903	\$33,129	\$0	\$0	\$0	\$0	\$134,068	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.64%	0.00%	0.00%	31.50%	8.49%	0.00%	0.00%	0.00%	0.00%	34.36%	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			\$133,424,375		\$0	\$16,367,266	\$0	\$56,168,201	\$8,752,348	\$4,003,208	\$7,042,306	\$124,128	\$0	\$0	\$40,966,919	\$0
79	% DISTRIBUTION			100.00%		0.00%	12.27%	0.00%	42.10%	6.56%	3.00%	5.28%	0.09%	0.00%	0.00%	30.70%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$182,576,639		\$0	\$36,458,004	\$0	\$56,168,201	\$14,634,458	\$7,030,893	\$7,042,306	\$124,128	\$0	\$0	\$61,118,650	\$0
81	% DISTRIBUTION			100.00%		0.00%	19.97%	0.00%	30.76%	8.02%	3.85%	3.86%	0.07%	0.00%	0.00%	33.48%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	15.55%	7.75%	0.00%	0.00%	0.00%	0.00%	51.70%	0.00%
2	RELATIVE MOVS - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.92%	0.00%	0.10%	15.51%	7.73%	0.07%	0.01%	0.00%	0.00%	51.66%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.34%	0.00%	51.71%	0.19%	0.06%	5.54%	0.19%	0.00%	0.00%	41.97%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	92.46%	0.00%	0.00%	7.25%	0.29%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	51.69%	0.00%	4.63%	27.14%	12.30%	1.12%	0.18%	0.00%	0.00%	2.94%	0.00%
7	REL MOVS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			23.08%	INPUT	0.00%	4.61%	0.00%	0.00%	5.84%	1.49%	0.00%	0.00%	0.00%	0.00%	11.14%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	INFORMATION ORIGINATION/TERMINATION OTHER IOT EQUIPMENT		2310														
11	COIN PUBLIC TELEPHONE		1.0	\$0		\$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%
19	CABLE AND WIRE FACILITIES		2410														
20	SUBSCRIBER LINE - JOINT			\$263,562,664	LN 3	\$0	\$65,674,909	\$0	\$296,253	\$35,574,473	\$16,281,762	\$224,892	\$16,774	\$0	\$0	\$145,493,601	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$263,562,664	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	EXCHANGE WIDEBAND - JOINT			\$18,175,459	LN 4	\$0	\$62,865	\$0	\$9,392,668	\$24,914	\$11,907	\$2,050,466	\$12,549	\$0	\$0	\$6,620,090	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$7,941,771	DIRECT	\$0	\$0	\$0	\$7,941,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$26,117,230		\$0	\$62,865	\$0	\$17,334,439	\$24,914	\$11,907	\$2,050,466	\$12,549	\$0	\$0	\$6,620,090	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$379,647	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379,647	\$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	\$379,647		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379,647	\$0
28	INTEREXCHANGE WIDEBAND			\$8,425,667	LN 5	\$0	\$0	\$0	\$7,655,767	\$0	\$0	\$748,378	\$21,522	\$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	\$8,425,667		\$0	\$0	\$0	\$7,655,767	\$0	\$0	\$748,378	\$21,522	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,543,359	LN 6	\$0	\$813,661	\$0	\$88,868	\$381,942	\$197,479	\$17,490	\$2,727	\$0	\$0	\$41,191	\$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	\$1,543,359		\$0	\$813,661	\$0	\$88,868	\$381,942	\$197,479	\$17,490	\$2,727	\$0	\$0	\$41,191	\$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			\$216,415	LN 8	\$0	\$48,725	\$0	\$0	\$45,551	\$17,921	\$0	\$0	\$0	\$0	\$104,217	\$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	\$216,415		\$0	\$48,725	\$0	\$0	\$45,551	\$17,921	\$0	\$0	\$0	\$0	\$104,217	\$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			\$300,244,982		\$0	\$66,690,116	\$0	\$25,375,328	\$36,026,881	\$16,509,069	\$3,041,226	\$53,572	\$0	\$0	\$152,638,746	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.18%	0.00%	8.45%	12.00%	5.50%	1.01%	0.02%	0.00%	0.00%	50.84%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALTA	INTERLATA	INTRALTA	INTERLATA	INTRALTA	INTERLATA	INTRALTA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2-LN 10	0.00%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	0.00%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5-LN 43	0.00%	22.21%	0.00%	8.72%	13.91%	6.83%	0.61%	0.03%	0.00%	0.00%	47.70%	0.00%
3	EQUAL ACCESS MOUTS			100.00%	INPUT	0.00%	80.68%	0.00%	0.00%	0.00%	19.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	OTHER TELECOMMUNICATIONS PLANT																
5	PROPERTY HELD FOR FUTURE USE	2002															
6	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
12	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNDISTRIBUTED			\$7,115,478	LN 1-DIRECT	\$0	\$1,453,533	\$0	\$1,232,892	\$601,373	\$341,918	\$196,519	\$3,051	\$0	\$0	\$3,286,193	\$0
16	TOTAL TPUC - SHORT TERM			\$7,115,478		\$0	\$1,453,533	\$0	\$1,232,892	\$601,373	\$341,918	\$196,519	\$3,051	\$0	\$0	\$3,286,193	\$0
17	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
18	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
24	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL OTHER TELEPHONE PLANT			\$7,115,478		\$0	\$1,453,533	\$0	\$1,232,892	\$601,373	\$341,918	\$196,519	\$3,051	\$0	\$0	\$3,286,193	\$0
30	MATERIALS AND SUPPLIES	1220															
31	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OTHER			\$1,331,711	LN 2-DIRECT	\$0	\$294,848	\$0	\$116,015	\$150,678	\$74,299	\$15,824	\$315	\$0	\$0	\$679,732	\$0
33	TOTAL			\$1,331,711		\$0	\$294,848	\$0	\$116,015	\$150,678	\$74,299	\$15,824	\$315	\$0	\$0	\$679,732	\$0
34	% DISTRIBUTION			100.00%		0.00%	22.14%	0.00%	8.71%	11.31%	5.58%	1.19%	0.02%	0.00%	0.00%	51.04%	0.00%
35	INVESTMENT IN NONAFFILIATED COMPANIES	1402															
36	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER NONCURRENT ASSETS	1410		\$0	S-3-LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3-LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE		OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
	OPERATING EXPENSE AND TAX SUMMARY																	
1	NETWORK SUPPORT EXPENSE	6110		\$1,555,417	S-9LN 7	\$0	\$32,176	\$0	\$26,475	\$13,901	\$7,064	\$4,199	\$57	\$0	\$0	\$71,545	\$0	
2	GENERAL SUPPORT EXPENSE	6120		\$3,834,324	S-9LN 8	\$0	\$807,008	\$0	\$651,388	\$185,001	\$88,523	\$14,755	\$0	\$0	\$0	\$1,720,280	\$0	
3	CENTRAL OFFICE EXPENSE	6210		\$4,456,529	S-9LN 15	\$0	\$853,726	\$0	\$1,384,253	\$378,599	\$178,331	\$167,000	\$3,626	\$0	\$0	\$1,490,543	\$0	
4	INFORMATION ORIG/TERM EXPENSE	6310	\$0	\$0	S-9LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	CABLE & WIRE FACILITIES EXPENSE	6410	\$6,356,424	\$0	S-9LN 25	\$0	\$1,412,559	\$0	\$525,368	\$795,613	\$320,026	\$70,962	\$960	\$0	\$0	\$3,220,036	\$0	
6	OTHER PLANT EXPENSE	6510	\$0	\$0	S-10LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	NETWORK OPERATIONS EXPENSE	6530	\$10,081,584	\$0	S-10LN 13	\$0	\$2,124,975	\$0	\$1,709,655	\$993,362	\$479,133	\$235,564	\$3,732	\$0	\$0	\$5,163,163	\$0	
8	ACCESS / USE EXPENSE	6540	\$1,519,190	\$0	S-10LN 14	\$0	\$1,503,032	\$0	\$0	\$16,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	MARKETING EXPENSE	6610	\$4,660,970	\$0	S-11LN 12	\$0	\$1,161,006	\$0	\$187,503	\$370,877	\$339,065	\$96,759	\$8,498	\$0	\$0	\$2,497,262	\$0	
10	SERVICES EXPENSE	6620	\$2,351,933	\$0	S-11LN 44	\$0	\$802,645	\$0	\$423,191	\$478,919	\$140,402	\$20,231	\$2,175	\$0	\$0	\$864,191	\$0	
11	EXECUTIVE AND PLANNING EXPENSE	6710	\$9,258,517	\$0	S-12LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720	\$27,328,353	\$0	S-12LN 11+12	\$0	\$2,283,033	\$0	\$1,358,914	\$1,110,817	\$540,619	\$181,944	\$8,427	\$0	\$0	\$4,244,599	\$0	
13	SUB TOTAL OPERATING EXPENSES	\$43,144,724		\$0	S-10LN 160	\$0	\$10,980,160	\$0	\$5,886,788	\$4,539,255	\$2,190,541	\$865,412	\$28,951	\$0	\$0	\$18,653,618	\$0	
14	% DISTRIBUTION			100.00%		0.00%	25.45%	0.00%	13.64%	10.52%	5.08%	2.01%	0.07%	0.00%	0.00%	43.23%	0.00%	
15	DEPRECIATION AND AMORTIZATION	6560	\$19,435,618	\$0	S-10LN 22-29	\$0	\$3,652,332	\$0	\$4,233,595	\$1,849,802	\$449,252	\$10,215	\$0	\$0	\$0	\$8,222,883	\$0	
16	OTHER OPERATING TAX	7240	\$1,752,260	\$0	S-12LN 33	\$0	\$405,977	\$0	\$296,838	\$166,599	\$91,591	\$35,106	\$781	\$0	\$0	\$755,368	\$0	
17	EQUAL ACCESS EXPENSE		\$0	\$0	S-12LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	INTEREST ON CUSTOMER DEPOSITS	7250	\$0	\$0	S-12LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	RENT REVENUES/ OTHER INC/ G+L	\$2400/100/7500		(\$754,407)	\$0	\$0	(\$137,962)	\$0	(\$163,037)	(\$50,665)	(\$24,573)	(\$38,862)	(\$253)	\$0	\$0	(\$339,055)	\$0	
20	TOTAL OPERATING EXPENSE AND TAX			\$63,578,196	\$0	\$0	\$14,999,591	\$0	\$10,344,184	\$6,500,000	\$3,185,400	\$1,310,907	\$39,093	\$0	\$0	\$27,292,514	\$0	
21	% DISTRIBUTION			100.00%		0.00%	23.44%	0.00%	16.27%	10.23%	5.01%	2.06%	0.06%	0.00%	0.00%	42.93%	0.00%	
	NON OPERATING EXPENSE		7370															
22	ABANDONED CONSTRUCTION		\$0	\$0	S-2LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	CONTRIBUTIONS		\$0	\$0	S-12LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	OTHER NON OPERATING EXPENSE		\$0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$								

S-9.1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9.1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	ALLOCATION FACTORS																
2	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	0.00%
3	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	19.86%	0.00%	32.94%	9.35%	4.61%	2.24%	0.11%	0.00%	0.00%	30.88%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.21%	0.00%	8.72%	13.91%	6.83%	0.61%	0.03%	0.00%	0.00%	47.70%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$155,417	LN 1+DIRECT	\$0	\$32,176	\$0	\$26,475	\$13,901	\$7,064	\$4,199	\$57	\$0	\$0	\$71,545	\$0
8	GENERAL SUPPORT	6120		\$3,834,324	LN 1+DIRECT	\$0	\$807,108	\$0	\$651,388	\$380,649	\$185,001	\$88,523	\$1,475	\$0	\$0	\$1,720,280	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,989,740		\$0	\$839,185	\$0	\$677,863	\$394,549	\$192,064	\$92,722	\$1,532	\$0	\$0	\$1,791,825	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.03%	0.00%	16.99%	9.89%	4.81%	2.32%	0.04%	0.00%	0.00%	44.91%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,575,244	LN 2+DIRECT	\$0	\$305,812	\$0	\$491,205	\$136,635	\$63,924	\$55,501	\$1,305	\$0	\$0	\$520,861	\$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		\$2,881,285	LN 2+DIRECT	\$0	\$547,914	\$0	\$893,048	\$242,324	\$114,407	\$111,589	\$2,321	\$0	\$0	\$969,682	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,456,529		\$0	\$853,726	\$0	\$1,384,253	\$378,959	\$178,331	\$167,090	\$3,626	\$0	\$0	\$1,490,543	\$0
16	% DISTRIBUTION			100.00%		0.00%	19.16%	0.00%	31.06%	8.50%	4.00%	3.75%	0.08%	0.00%	0.00%	33.45%	0.00%
	INFORMATION ORIG/TERM EXPENSE		6310														
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES EXPENSE		6410														
23	ALLOCATED			\$6,356,424	LN 6	\$0	\$1,412,559	\$0	\$525,368	\$795,613	\$320,926	\$70,962	\$960	\$0	\$0	\$3,230,036	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$6,356,424		\$0	\$1,412,559	\$0	\$525,368	\$795,613	\$320,926	\$70,962	\$960	\$0	\$0	\$3,230,036	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.22%	0.00%	8.27%	12.52%	5.05%	1.12%	0.02%	0.00%	0.00%	50.82%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$14,802,694		\$0	\$3,105,470	\$0	\$2,587,485	\$1,569,122	\$691,321	\$330,774	\$6,118	\$0	\$0	\$6,512,403	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.98%	0.00%	17.48%	10.60%	4.67%	2.23%	0.04%	0.00%	0.00%	43.99%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$10,812,953		\$0	\$2,266,285	\$0	\$1,909,622	\$1,174,572	\$499,257	\$238,052	\$4,586	\$0	\$0	\$4,720,579	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.96%	0.00%	17.66%	10.86%	4.62%	2.20%	0.04%	0.00%	0.00%	43.66%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3,LN 4	0.00%	23.06%	0.00%	14.48%	12.26%	6.09%	1.64%	0.12%	0.00%	0.00%	42.35%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6,LN 36	0.00%	80.68%	0.00%	0.00%	0.00%	19.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,LN33 - LN32	0.00%	19.63%	0.00%	18.11%	12.26%	6.03%	0.83%	0.05%	0.00%	0.00%	43.09%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$56,116	DIRECT	\$0	\$56,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,672,237	LN 1	\$0	\$2,226,917	\$0	\$1,358,914	\$1,110,817	\$540,619	\$181,944	\$8,427	\$0	\$0	\$4,244,599	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,728,353		\$0	\$2,283,033	\$0	\$1,358,914	\$1,110,817	\$540,619	\$181,944	\$8,427	\$0	\$0	\$4,244,599	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.47%	0.00%	13.97%	11.42%	5.56%	1.87%	0.09%	0.00%	0.00%	43.63%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%		\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$72,262,692	RECORDS	\$0	\$16,608,694	\$0	\$11,836,226	\$7,326,773	\$3,698,967	\$1,412,599	\$43,371	\$0	\$0	\$31,336,062	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$63,578,196	VARIOUS	\$0	\$14,900,507	\$0	\$10,344,184	\$6,504,991	\$3,185,400	\$1,310,907	\$39,693	\$0	\$0	\$27,292,514	\$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.			\$4,622	LN 6+DIRECT	\$0	\$950	\$0	\$680	\$504	\$235	\$65	\$2	\$0	\$0	\$2,186	\$0
27	NET TAXABLE INCOME			\$8,679,875		\$0	\$1,707,237	\$0	\$1,491,362	\$821,278	\$513,332	\$101,627	\$3,676	\$0	\$0	\$4,041,362	\$0
28	% DISTRIBUTION			100.00%		0.00%	19.67%	0.00%	17.18%	9.46%	5.91%	1.17%	0.04%	0.00%	0.00%	46.56%	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		\$1,675,514	LN 28	\$0	\$301,925	\$0	\$371,360	\$211,482	\$52,785	\$9,024	(\$221)	\$0	\$0	\$729,157	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$85,751	LN 28	\$0	\$14,090	\$0	\$23,184	\$19,029	(\$989)	(\$372)	(\$70)	\$0	\$0	\$30,879	\$0
33	OPERATING TAXES - OTHER	7240		\$1,752,260	LN 2+DIRECT	\$0	\$405,977	\$0	\$296,838	\$166,599	\$91,591	\$35,106	\$781	\$0	\$0	\$755,368	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$7,255,309)	LN 28	\$0	(\$1,351,525)	\$0	(\$1,506,228)	(\$686,090)	(\$487,299)	(\$49,248)	(\$3,515)	\$0	\$0	(\$3,171,405)	\$0
35	TOTAL OPERATING TAXES			(\$3,741,784)		\$0	(\$629,533)	\$0	(\$814,845)	(\$288,980)	(\$343,912)	(\$5,490)	(\$3,024)	\$0	\$0	(\$1,656,000)	\$0

DESCRIPTION	SCHEDULE	P_Alt_69
-	EC:1050	Neca_Input
TRUE-UP FOR NECA EC:1050	SUM1	P_Sum1
REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT	A-1	P_A1
REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-2	P_A2
SUMMARY OF TELEPHONE PLANT AND RESERVES	A-3	P_A3
GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-41	P_A41
OPERATOR SYSTEMS AND SWITCHING EQUIPMENT	A-42	P_A42
CENTRAL OFFICE TRANSMISSION EQUIPMENT	A-5	P_A5
INFORMATION OBJECTIVE AND CABLE AND WIRE FACILITIES	A-6	P_A6
OTHER TELECOMMUNICATIONS PLANT ALLOCATION	A-7	P_A7
ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-8	P_A8
SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS	A-9	P_A9
PLANT SPECIFIC EXPENSE ALLOCATION	A-10	P_A10
PLANT NONSPECIFIC EXPENSE ALLOCATION	A-11	P_A11
CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-12	P_A12
CORPORATE OPERATIONS EXPENSE ALLOCATION	AL-1	P_A1
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	T-1	P_T1
TARRP FACTORS (INVESTMENT)	T-2	P_T2
TARRP FACTORS (EXPENSE)		

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	\$30,178,638	\$14,975,076	\$1,078,666	\$8,554,806	\$1,635	\$5,567,292
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,630	\$735	\$164	\$463	\$0	\$267
5	STATE INCOME TAX	\$361,814	\$180,729	\$12,623	\$101,669	\$18	\$66,763
6	OPERATING EXPENSES & OTHER TAXES	\$25,244,691	\$11,290,339	\$2,687,913	\$6,727,151	\$540,644	\$3,967,545
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUMI REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY		
1		GENERAL SUPPORT FACILITIES	\$7,256,169	\$0	\$3,200,808	\$0	\$869,980	\$0	\$2,037,838	\$0	\$1,140,116
2		CENTRAL OFFICE SWITCHING	\$20,090,738	\$0	\$0	\$0	\$20,090,738	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$72,535,467	\$0	\$15,290,451	\$0	\$1,076,815	\$0	\$34,454,549	\$0	\$21,713,652
5		INFORMATION ORBITER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$91,975,488	\$0	\$65,674,909	\$0	\$925,251	\$0	\$17,433,557	\$0	\$7,941,771
7		TANGIBLE ASSETS	\$24,878	\$0	\$11,140	\$0	\$2,407	\$0	\$7,438	\$0	\$1
8		INTANGIBLE ASSETS	\$943,261	\$0	\$412,168	\$0	\$113,153	\$0	\$266,680	\$0	\$38
9		TOTAL PLANT IN SERVICE	\$192,826,000	\$0	\$84,589,476	\$0	\$23,078,344	\$0	\$54,200,061	\$0	\$7,467
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$2,686,424	\$0	\$1,192,335	\$0	\$261,137	\$0	\$776,685	\$0	\$112
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$195,512,425	\$0	\$85,781,811	\$0	\$23,339,481	\$0	\$54,976,746	\$0	\$7,579
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$160,232,054	\$0	\$68,690,831	\$0	\$21,610,731	\$0	\$45,040,952	\$0	\$6,008
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$12,529	\$0	\$5,610	\$0	\$1,212	\$0	\$3,746	\$0	\$1
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$6,251,315	\$0	\$2,625,248	\$0	\$775,924	\$0	\$1,706,984	\$0	\$1,143,178
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$29,016,527	\$0	\$14,460,122	\$0	\$951,614	\$0	\$8,225,063	\$0	\$5,378,138
23		MATERIALS AND SUPPLIES	\$410,863	\$0	\$185,960	\$0	\$37,852	\$0	\$118,342	\$0	\$68,694
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	\$751,248	\$1,162	\$328,995	\$0	\$89,201	\$0	\$211,402	\$0	\$29
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$30,178,638	\$1,162	\$14,975,077	\$0	\$1,078,667	\$0	\$8,554,806	\$0	\$5,567,292
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,281,927	\$126	\$1,628,540	\$0	\$117,305	\$0	\$930,335	\$0	\$178
30		PLANT SPECIFIC EXPENSE	\$5,692,955	\$0	\$2,369,753	\$0	\$1,005,406	\$0	\$1,474,906	\$0	\$1,540
31		PLANT NON SPECIFIC EXPENSES EXCL. DEP.	\$5,337,661	\$0	\$3,189,658	\$0	\$438,348	\$0	\$1,087,550	\$0	\$922,105
32		DEPRECIATION & AMORTIZATION	\$7,979,926	\$0	\$3,146,857	\$0	\$505,245	\$0	\$2,667,565	\$0	\$415
33		MARKETING EXPENSE	\$1,348,509	\$0	\$584,156	\$0	\$164,100	\$0	\$380,192	\$0	\$54
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$845,876	\$0	\$130,405	\$0	\$69,508	\$0	\$142,244	\$0	\$424,308
35		CORPORATE OPERATIONS EXPENSES	\$3,641,947	\$31,096	\$1,656,469	\$0	\$470,927	\$0	\$882,537	\$0	\$114,302
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$702,815	\$0	\$308,726	\$0	\$76,656	\$0	\$198,489	\$0	\$26
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$300,999)	\$0	(\$95,653)	\$0	(\$42,277)	\$0	(\$106,311)	\$0	(\$50)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$25,244,691	\$31,096	\$11,290,340	\$0	\$2,687,913	\$0	\$6,727,152	\$0	\$540,645
42		STATE INCOME TAX - NET OF ITC	\$50,814	\$12	\$180,729	\$0	\$12,623	\$0	\$101,668	\$0	\$19
43		SUBTOTAL OPER. EXPENSE & TAX	\$25,696,505	\$31,108	\$11,471,069	\$0	\$2,700,536	\$0	\$6,828,820	\$0	\$540,664
44		FEDERAL INCOME TAX - NET OF ITC	\$1,766,314	\$68	\$876,510	\$0	\$63,076	\$0	\$500,700	\$0	\$96
45		TOTAL REVENUE REQUIREMENT	\$30,654,746	\$31,302	\$13,976,119	\$0	\$2,880,917	\$0	\$8,259,855	\$0	\$540,937
46		% DISTRIBUTION	100.00%	0.12%	45.39%	0.00%	9.06%	0.00%	27.11%	0.00%	1.72%
47		FROZEN MAG SHIFT	\$0	\$637,860	\$0	(\$726,156)	\$0	\$63,789	\$0	\$0	\$0
48		POST MAG REVENUE REQUIREMENT	\$30,654,746	\$31,302	\$14,613,979	\$0	\$2,154,761	\$0	\$8,323,644	\$0	\$540,937

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	MILEAGE TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$30,178,638	(NOTE A)	\$1,162	\$14,975,077	\$710,309	\$0	\$0	\$27,143	\$151,088	\$190,127	\$2,971,738	\$3,959,775	\$1,623,293	\$1,634	\$5,567,292
2		RATE OF RETURN			10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%
3		RETURN ON INVESTMENT	\$3,281,927	LN 1*LN 2	\$126	\$1,628,540	\$77,246	\$0	\$0	\$2,952	\$16,431	\$20,676	\$323,176	\$430,626	\$176,533	\$178	\$605,443
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	\$3,281,927	LN 3+LN 4	\$126	\$1,628,540	\$77,246	\$0	\$0	\$2,952	\$16,431	\$20,676	\$323,176	\$430,626	\$176,533	\$178	\$605,443
6		FEDERAL INCOME TAX	\$1,766,314	LN 30	\$68	\$876,510	\$41,519	\$0	\$0	\$1,582	\$8,844	\$11,130	\$173,922	\$231,761	\$95,017	\$96	\$325,864
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	\$1,766,314	LN 6+LN 7	\$68	\$876,510	\$41,519	\$0	\$0	\$1,582	\$8,844	\$11,130	\$173,922	\$231,761	\$95,017	\$96	\$325,864
9		STATE AND LOCAL INCOME TAX	\$361,814	LN 36	\$12	\$180,729	\$8,320	\$0	\$0	\$300	\$1,962	\$2,041	\$35,733	\$45,518	\$20,417	\$19	\$66,763
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	\$361,814	LN 9+LN 10	\$12	\$180,729	\$8,320	\$0	\$0	\$300	\$1,962	\$2,041	\$35,733	\$45,518	\$20,417	\$19	\$66,763
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	\$25,244,691	A-8-LN 20	\$31,096	\$11,290,340	\$2,284,656	\$0	\$3,021	\$219,114	\$73,071	\$108,052	\$2,428,146	\$3,420,071	\$878,934	\$540,645	\$3,967,545
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	\$30,654,746		\$31,302	\$13,976,119	\$2,411,741	\$0	\$3,021	\$223,948	\$100,308	\$141,900	\$2,960,978	\$4,127,975	\$1,170,901	\$540,937	\$4,965,616
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$30,654,746	LN16+LN18	\$31,302	\$13,976,119	\$2,411,741	\$0	\$3,021	\$223,948	\$100,308	\$141,900	\$2,960,978	\$4,127,975	\$1,170,901	\$540,937	\$4,965,616
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$3,281,927	LN 3	\$126	\$1,628,540	\$77,246	\$0	\$0	\$2,952	\$16,431	\$20,676	\$323,176	\$430,626	\$176,533	\$178	\$605,443
21		INTEREST AND RELATED ITEMS	\$0	A-12-LN 14+16+15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$1,630	A-12-LN 21	\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
23		TOTAL INCOME ADJUSTMENTS	\$1,630	LN21+LN22	\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
24		RETURN LESS INCOME ADJ	\$3,280,297	LN20+LN23	\$126	\$1,627,805	\$77,108	\$0	\$0	\$2,938	\$16,424	\$20,671	\$322,998	\$430,413	\$176,461	\$178	\$605,176
25		FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FTT BASE	\$3,280,297		\$126	\$1,627,805	\$77,108	\$0	\$0	\$2,938	\$16,424	\$20,671	\$322,998	\$430,413	\$176,461	\$178	\$605,176
27		FEDERAL TAXABLE INCOME	\$3,280,297		\$126	\$1,627,805	\$77,108	\$0	\$0	\$2,938	\$16,424	\$20,671	\$322,998	\$430,413	\$176,461	\$178	\$605,176
28	35.00%	FEDERAL INCOME TAX	\$1,766,314	LN 27+FTT	\$68	\$876,510	\$41,519	\$0	\$0	\$1,582	\$8,844	\$11,130	\$173,922	\$231,761	\$95,017	\$96	\$325,864
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	\$1,766,314	LN28+LN29	\$68	\$876,510	\$41,519	\$0	\$0	\$1,582	\$8,844	\$11,130	\$173,922	\$231,761	\$95,017	\$96	\$325,864
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	\$5,046,611		\$194	\$2,504,315	\$118,627	\$0	\$0	\$4,520	\$25,268	\$31,801	\$496,920	\$662,173	\$271,478	\$273	\$931,040
33		STATE TAXABLE INCOME	\$5,046,611		\$194	\$2,504,315	\$118,627	\$0	\$0	\$4,520	\$25,268	\$31,801	\$496,920	\$662,173	\$271,478	\$273	\$931,040
34		STATE INCOME TAX	\$361,814	LN 33+STR	\$12	\$180,729	\$8,320	\$0	\$0	\$300	\$1,962	\$2,041	\$35,733	\$45,518	\$20,417	\$19	\$66,763
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	\$361,814	LN34+LN35	\$12	\$180,729	\$8,320	\$0	\$0	\$300	\$1,962	\$2,041	\$35,733	\$45,518	\$20,417	\$19	\$66,763
37		FEDERAL TAX AT MAXIMUM RATE	\$1,689,850		\$65	\$838,566	\$39,722	\$0	\$0	\$1,514	\$8,461	\$10,649	\$166,393	\$221,728	\$90,904	\$92	\$311,757
38		ADDITIONAL INCOME ADJUSTMENT FOR FTT	(\$148,430)		(\$6)	(\$73,659)	(\$3,489)	\$0	\$0	(\$133)	(\$743)	(\$935)	(\$14,615)	(\$19,476)	(\$7,985)	(\$8)	(\$27,384)

A-2.1a(1) SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE FACILITY	B&C	WBI	
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	TERM				
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$7,256,169	A-3, LN 4		\$0	\$3,200,808	\$728,953	\$0	\$0	\$85,222	\$23,293	\$32,513	\$767,021	\$970,164	\$300,652	\$7,428	\$1,140,116
2	2210	CENTRAL OFFICE SWITCHING	\$20,090,738	A-4, LN 21+25		\$0	\$0	\$18,397,105	\$0	\$0	\$1,693,633	\$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	\$72,535,467	A-4, LN 41		\$0	\$15,290,451	\$0	\$0	\$0	\$539,279	\$0	\$337,535	\$9,750,634	\$24,703,915	\$0	\$0	\$21,713,652
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	\$91,975,488	A-5, LN 21		\$0	\$65,674,909	\$0	\$0	\$0	\$621,216	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771	
7	2680	TANGIBLE ASSETS	\$24,879	A-3, LN 14		\$0	\$11,140	\$2,218	\$0	\$0	\$89	\$57	\$44	\$3,902	\$3,359	\$577	\$1	\$3,891
8	2690	INTANGIBLE ASSETS	\$943,261	A-3, LN 15		\$0	\$412,168	\$94,937	\$0	\$0	\$11,048	\$2,991	\$4,177	\$102,825	\$126,887	\$36,968	\$38	\$151,221
9		TOTAL PLANT IN SERVICE	\$192,826,000			\$0	\$84,589,476	\$19,223,213	\$0	\$0	\$2,329,271	\$647,557	\$878,303	\$20,312,903	\$25,804,326	\$8,082,832	\$7,467	\$30,950,652
10		% DISTRIBUTION	100.00%		0.00%		43.87%	9.97%	0.00%	0.00%	1.21%	0.34%	0.46%	10.57%	13.38%	4.19%	0.00%	16.05%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,686,424	A-6, LN 13		\$0	\$1,192,335	\$222,807	\$0	\$0	\$20,191	\$10,211	\$7,928	\$316,549	\$353,642	\$106,494	\$112	\$456,156
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	\$0	A-6, LN 27		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY PLANT & EQUIP.	\$195,512,425			\$0	\$85,781,811	\$19,446,021	\$0	\$0	\$2,349,462	\$657,768	\$886,231	\$20,629,452	\$26,157,968	\$8,189,326	\$7,579	\$31,406,808
16		% DISTRIBUTION	100.00%		0.00%		43.88%	9.95%	0.00%	0.00%	1.20%	0.34%	0.45%	10.55%	13.38%	4.19%	0.00%	16.06%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$160,232,054	A-7, LN 9		\$0	\$68,690,831	\$18,242,076	\$0	\$0	\$2,225,729	\$480,162	\$662,764	\$17,247,548	\$21,521,028	\$6,272,377	\$6,008	\$24,883,532
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	\$12,529	A-7, LN 17		\$0	\$5,610	\$1,117	\$0	\$0	\$45	\$28	\$22	\$1,764	\$1,692	\$291	\$1	\$1,960
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.	\$0	A-7, LN 19		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$6,251,315	A-7, LN 28		\$0	\$2,625,248	\$599,313	\$0	\$0	\$108,160	\$30,659	\$37,792	\$535,099	\$829,293	\$342,592	(\$19)	\$1,143,178
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$29,016,527			\$0	\$14,460,122	\$603,515	\$0	\$0	\$15,529	\$146,917	\$185,653	\$2,845,041	\$3,805,956	\$1,574,066	\$1,588	\$5,378,138
25		% DISTRIBUTION	100.00%		0.00%		49.83%	2.08%	0.00%	0.00%	0.05%	0.51%	0.64%	9.80%	13.12%	5.42%	0.01%	18.53%
26	1220	MATERIALS AND SUPPLIES	\$410,863	A-3, LN 16		\$0	\$185,960	\$32,363	\$0	\$0	\$2,727	\$1,648	\$1,113	\$47,154	\$53,372	\$17,815	\$16	\$68,694
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN20		\$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 JURSD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN19		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$751,248	A-3, LN 10		\$1,162	\$328,995	\$74,431	\$0	\$0	\$8,886	\$2,522	\$3,362	\$79,542	\$100,447	\$31,412	\$29	\$120,460
31		NET TELEPHONE PLANT&S AND CASH WORKING CAPITAL	\$30,178,638			\$1,162	\$14,975,077	\$710,309	\$0	\$0	\$27,143	\$151,088	\$190,127	\$2,971,738	\$3,959,775	\$1,623,293	\$1,634	\$5,567,292
32		% DISTRIBUTION	100.00%		0.00%		49.62%	2.35%	0.00%	0.00%	0.09%	0.50%	0.63%	9.85%	13.12%	5.38%	0.01%	18.45%

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$30,089,113	DIRECT	\$0	\$0	\$0	\$0	\$0	\$52,336	\$0	\$0	\$8,323,125	\$0	\$0	\$0	\$21,713,652
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$859,450	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$859,450	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$16,717,959	LN 4/DIRECT	\$0	\$15,290,451	\$0	\$0	\$0	\$0	\$0	\$0	\$1,427,508	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$24,768,891	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$386,890	\$0	\$537,535	\$0	\$23,844,465	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$24,768,891	\$0	\$0	\$0	\$0	\$0	\$0	\$386,890	\$0	\$537,535	\$0	\$23,844,465	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$100,053	DIRECT	\$0	\$0	\$0	\$0	\$0	\$100,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$72,535,467	\$0	\$15,290,451	\$0	\$0	\$0	\$0	\$539,279	\$0	\$537,535	\$9,750,634	\$24,703,915	\$0	\$0	\$21,713,652
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$92,626,205	\$0	\$15,290,451	\$18,397,105	\$0	\$0	\$2,232,912	\$0	\$537,535	\$9,750,634	\$24,703,915	\$0	\$0	\$0	\$21,713,652
43		% DISTRIBUTION	100.00%		0.00%	16.51%	19.86%	0.00%	0.00%	2.41%	0.00%	0.58%	10.53%	26.67%	0.00%	0.00%	23.44%
COE RATIOS																	
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDIEM SWITCHING	25%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	95.77%	0.00%	0.00%	4.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	21.92%	0.00%	0.00%	0.00%	0.64%	0.00%	0.71%	12.50%	33.41%	0.00%	0.00%	30.82%

A-5.1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	AC	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		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	DX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.66%	29.34%	0.00%	0.00%	0.00%	0.00%
4		INFORMATION ORIG/TERM															
5		OTHER ROT EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CORN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		CORNLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	2410	CABLE AND WIRE FACILITIES															
14		SUBSCRIBER LINE	\$65,971,162	LN 1/DIRECT	\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$0	\$0	\$296,253	\$0	\$0	\$0	\$0
15a		EXCHANGE WIDERAND AND WHI	\$17,397,304	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$62,865	\$0	\$9,392,668	\$0	\$0	\$0	\$7,941,771
15b		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17a		INTEREXCHANGE WIDEBAND & DSL	\$7,655,767	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,655,767	\$0	\$0
17b		DX TRUNK - ACCESS	\$902,529	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$509,626	\$304,034	\$0	\$0	\$88,868	\$0	\$0
18		DX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		HOST REMOTE	\$48,725	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$48,725	\$0	\$0	\$0	\$0	\$0	\$0
21		EQUIPMENT PURCHASED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL CABLE AND WIRE FACILITIES	\$91,975,488		\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$621,216	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771
23		% DISTRIBUTION	100.00%		0.00%	71.40%	0.00%	0.00%	0.00%	0.00%	0.68%	0.33%	10.53%	0.00%	8.42%	0.00%	8.63%
24		TOTAL CABLE & WIRE FACILITIES	\$91,975,488		\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$621,216	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771
		% DISTRIBUTION	100.00%		0.00%	71.40%	0.00%	0.00%	0.00%	0.00%	0.68%	0.33%	10.53%	0.00%	8.42%	0.00%	8.63%

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$5,897,844	A-3LN 5	\$0	\$2,589,374	\$603,406	\$0	\$0	\$72,920	\$18,767	\$27,608	\$617,189	\$790,899	\$244,237	\$6,008	\$927,527
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$19,312,113	A-4LN 47	\$0	\$0	\$17,638,670	\$0	\$0	\$1,674,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$61,282,200	A-4LN 48	\$0	\$13,088,375	\$0	\$0	\$0	\$478,765	\$0	\$388,827	\$8,825,330	\$20,710,219	\$0	\$0	\$1,770,664
6		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$73,739,297	A-5LN 22	\$0	\$53,019,297	\$0	\$0	\$0	\$461,339	\$246,330	\$7,805,009	\$0	\$6,028,140	\$0	\$0	\$6,181,441
9		TOTAL ACCUM DEPR - TPI	\$160,232,054		\$0	\$68,690,831	\$18,242,076	\$0	\$0	\$2,225,729	\$480,162	\$662,764	\$17,247,548	\$21,521,028	\$6,272,377	\$6,008	\$24,883,532
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$160,232,054		\$0	\$68,690,831	\$18,242,076	\$0	\$0	\$2,225,729	\$480,162	\$662,764	\$17,247,548	\$21,521,028	\$6,272,377	\$6,008	\$24,883,532
12		% DISTRIBUTION	100.00%		0.00%	42.87%	11.38%	0.00%	0.00%	1.39%	0.30%	0.41%	10.76%	13.43%	3.91%	0.00%	15.53%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$12,529	A-3LN 10	\$0	\$5,610	\$1,117	\$0	\$0	\$45	\$28	\$22	\$1,764	\$1,692	\$291	\$1	\$1,960
16		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$12,529		\$0	\$5,610	\$1,117	\$0	\$0	\$45	\$28	\$22	\$1,764	\$1,692	\$291	\$1	\$1,960
18	3500	INTANGIBLE ASSETS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$12,529		\$0	\$5,610	\$1,117	\$0	\$0	\$45	\$28	\$22	\$1,764	\$1,692	\$291	\$1	\$1,960
21		% DISTRIBUTION	100.00%		0.00%	44.78%	8.92%	0.00%	0.00%	0.36%	0.23%	0.18%	14.08%	13.50%	2.32%	0.01%	15.64%
22	4100A	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	(\$38,260)	A-3LN 5	\$0	(\$12,467)	(\$7,339)	\$0	\$0	(\$17,14)	(\$91)	(\$576)	(\$18,24)	(\$5,849)	(\$1,659)	(\$28)	(\$6,714)
24		CENTRAL OFFICE EQUIP	\$3,021,684	A-4LN 43	\$0	\$475,369	\$578,067	\$0	\$0	\$1,005,005	\$0	\$22,667	\$241,389	\$794,147	\$0	\$0	\$804,490
25		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$2,956,367	A-5LN 22	\$0	\$2,029,444	\$0	\$0	\$0	\$29,223	\$13,955	\$267,560	\$0	\$			\$286,683
27		UNDISTRIBUTED	\$31,522	A-3LN 10	\$0	\$13,522	\$28,565	\$0	\$0	\$4,869	\$1,527	\$1,715	\$27,974	\$40,996	\$16,749	\$9	\$56,720
28		TOTAL NET DEFERRED INC TAX	\$6,251,315		\$0	\$2,625,248	\$999,313	\$0	\$0	\$108,160	\$30,659	\$37,792	\$535,009	\$829,293	\$342,592	(\$19)	\$1,143,178
29		% DISTRIBUTION	100.00%		0.00%	42.00%	9.99%	0.00%	0.00%	1.73%	0.49%	0.60%	8.56%	13.27%	5.48%	0.00%	18.29%
30	4040A	CUST. DEPOSITS & OTHER DEF CRS-NET															
31	4360	GENERAL SUPPORT	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37																	

[illegible]

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	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	\$191,857,862	VARIOUS	\$0	\$84,166,168	\$19,126,058	\$0	\$0	\$2,318,134	\$644,509	\$874,082	\$20,206,576	\$25,674,079	\$8,045,288	\$7,428	\$30,795,539
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$191,857,862		\$0	\$84,166,168	\$19,126,058	\$0	\$0	\$2,318,134	\$644,509	\$874,082	\$20,206,576	\$25,674,079	\$8,045,288	\$7,428	\$30,795,539
4		% DISTRIBUTION	100.00%		0.00%	43.87%	9.97%	0.00%	0.00%	1.21%	0.34%	0.46%	10.53%	13.38%	4.19%	0.00%	16.05%
		PLANT SPECIFIC EXPENSES															
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$58,651	LN 4	\$0	\$25,895	\$5,355	\$0	\$0	\$524	\$198	\$204	\$6,815	\$7,813	\$2,221	\$2	\$9,625
7	6120	GENERAL SUPPORT	\$1,458,397	A-3, LN 5	\$0	\$642,147	\$137,699	\$0	\$0	\$15,387	\$5,057	\$5,869	\$159,525	\$193,981	\$59,809	\$1,538	\$237,385
8		TOTAL GENERAL SUPPORT EXP	\$1,517,048		\$0	\$668,042	\$143,054	\$0	\$0	\$15,911	\$5,254	\$6,073	\$166,340	\$201,794	\$62,029	\$1,540	\$247,010
9		% DISTRIBUTION	100.00%		0.00%	44.04%	9.43%	0.00%	0.00%	1.05%	0.35%	0.40%	10.96%	13.30%	4.09%	0.10%	16.28%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$797,017	A-4, LN 47	\$0	\$0	\$761,726	\$0	\$0	\$35,291	\$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	\$1,440,962	A-4, LN 48	\$0	\$306,503	\$0	\$0	\$0	\$10,524	\$0	\$10,221	\$194,325	\$488,029	\$0	\$0	\$431,359
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	\$2,237,979		\$0	\$306,503	\$761,726	\$0	\$0	\$45,815	\$0	\$10,221	\$194,325	\$488,029	\$0	\$0	\$431,359
16		% DISTRIBUTION	100.00%		0.00%	13.70%	34.04%	0.00%	0.00%	2.05%	0.00%	0.46%	8.68%	21.81%	0.00%	0.00%	19.27%
17	6310	INFORMATION ORG/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 ORG/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	\$1,937,927	A-5, LN 22	\$0	\$1,395,208	\$0	\$0	\$0	\$0	\$11,941	\$5,411	\$210,044	\$0	\$152,344	\$0	\$162,980
25		TOTAL PLANT SPECIFIC EXPENSE	\$5,692,955		\$0	\$2,340,753	\$904,779	\$0	\$0	\$61,726	\$17,195	\$21,705	\$570,709	\$689,823	\$214,373	\$1,540	\$841,349
26		% DISTRIBUTION	100.00%		0.00%	41.63%	15.89%	0.00%	0.00%	1.08%	0.30%	0.38%	10.02%	12.12%	3.77%	0.03%	14.78%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$92,626,205	A-4.LN 38	\$0	\$15,290,451	\$18,397,105	\$0	\$0	\$2,232,912	\$0	\$537,535	\$9,750,634	\$24,703,915	\$0	\$0	\$21,713,652
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	\$91,975,488	A-5.LN 21	\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$621,216	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771
4		TOTAL	\$184,601,693		\$0	\$80,965,360	\$18,397,105	\$0	\$0	\$2,232,912	\$621,216	\$841,570	\$19,439,555	\$24,703,915	\$7,744,635	\$0	\$29,655,423
5		% DISTRIBUTION	100.00%		0.00%	43.86%	9.97%	0.00%	0.00%	1.21%	0.34%	0.46%	10.53%	13.38%	4.20%	0.00%	16.06%
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	\$3,834,629	LN 5	\$0	\$1,686,627	\$368,252	\$0	\$0	\$41,370	\$12,972	\$15,755	\$420,650	\$512,016	\$154,884	\$0	\$622,105
8	6540	ACCESS / USF EXPENSE	\$1,503,032	DIRECT	\$0	\$1,503,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$361,749	A-3.LN 5	\$0	\$163,778	\$33,001	\$0	\$0	\$2,830	\$1,140	\$1,165	\$41,525	\$47,790	\$14,175	\$395	\$55,949
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$316,293	A-4.LN 47	\$0	\$0	\$304,880	\$0	\$0	\$11,413	\$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	\$4,104,438	A-4.LN 48	\$0	\$860,104	\$0	\$0	\$0	\$28,038	\$0	\$34,831	\$502,172	\$1,402,971	\$0	\$0	\$1,276,322
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	\$2,696,614	A-5.LN 22	\$0	\$1,906,249	\$0	\$0	\$0	\$0	\$20,151	\$7,757	\$287,127	\$0	\$231,341	\$0	\$243,989
17		TOTAL DEP EXP - PLANT IN SERVICE	\$7,479,095		\$0	\$2,930,130	\$337,881	\$0	\$0	\$42,281	\$21,291	\$43,753	\$830,825	\$1,450,761	\$245,517	\$395	\$1,576,261
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	\$7,479,095		\$0	\$2,930,130	\$337,881	\$0	\$0	\$42,281	\$21,291	\$43,753	\$830,825	\$1,450,761	\$245,517	\$395	\$1,576,261
20		% DISTRIBUTION	100.00%		0.00%	39.18%	4.52%	0.00%	0.00%	0.57%	0.28%	0.59%	11.11%	19.40%	3.28%	0.01%	21.08%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3.LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMENTS	\$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	\$496,831	A-3.LN 10	\$0	\$216,727	\$50,377	\$0	\$0	\$5,884	\$1,556	\$2,221	\$54,244	\$66,939	\$19,280	\$20	\$79,584
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	\$496,831		\$0	\$216,727	\$50,377	\$0	\$0	\$5,884	\$1,556	\$2,221	\$54,244	\$66,939	\$19,280	\$20	\$79,584
28		% DISTRIBUTION	100.00%		0.00%	43.62%	10.14%	0.00%	0.00%	1.18%	0.31%	0.45%	10.92%	13.47%	3.88%	0.00%	16.02%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$13,313,587		\$0	\$6,336,515	\$756,510	\$0	\$0	\$89,535	\$35,818	\$61,729	\$1,305,719	\$2,029,716	\$419,681	\$415	\$2,277,949
30		% DISTRIBUTION	100.00%		0.00%	47.59%	5.68%	0.00%	0.00%	0.67%	0.27%	0.46%	9.81%	15.25%	3.15%	0.00%	17.11%
RENT REVENUES/ OTHER INC/ G-L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$36	A-3.LN 5	\$0	\$18	\$3	\$0	\$0	\$0	\$0	\$0	\$4	\$5	\$2	\$0	\$5
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$230,621	A-4.LN 43	\$0	\$37,843	\$39,526	\$0	\$0	\$1,579	\$0	\$603	\$31,507	\$59,849	\$0	\$0	\$49,715
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$80,342	A-5.LN 22	\$0	\$57,824	\$0	\$0	\$0	\$0	\$385	\$182	\$10,501	\$0	\$4,463	\$0	\$6,986
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	\$300,999		\$0	\$95,685	\$39,529	\$0	\$0	\$1,579	\$385	\$785	\$42,012	\$59,854	\$4,465	\$0	\$56,706

A-11,lofl

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		BIG THREE EXPENSES															
2		PLANT SPECIFIC EXPENSE	\$5,692,955	A-9, LN 25	\$0	\$2,369,753	\$904,779	\$0	\$0	\$61,726	\$17,195	\$21,705	\$570,709	\$689,823	\$214,373	\$1,540	\$841,349
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$3,834,629	A-10, LN 8	\$0	\$1,686,627	\$368,252	\$0	\$0	\$41,370	\$12,972	\$15,755	\$420,650	\$512,016	\$154,884	\$0	\$622,105
5		ACCESS CHARGE EXPENSE	\$1,503,032	A-10, LN 9	\$0	\$1,503,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$2,194,385	A-11, LN 31	\$0	\$714,561	\$193,618	\$0	\$2,407	\$22,500	\$6,583	\$8,501	\$200,856	\$247,743	\$73,836	\$424,362	\$299,419
7		TOTAL BIG THREE EXPENSES	\$13,225,001		\$0	\$6,273,973	\$1,466,649	\$0	\$2,407	\$125,596	\$36,750	\$45,961	\$1,192,215	\$1,449,582	\$443,094	\$425,902	\$1,762,873
		% DISTRIBUTION	100.00%		0.00%	47.44%	11.09%	0.00%	0.02%	0.95%	0.28%	0.35%	9.01%	10.96%	3.35%	3.22%	13.33%
8	6710	CORPORATE OPERATING EXPENSE	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	EXECUTIVE AND PLANNING	\$3,641,947	LN 7	\$31,096	\$1,656,469	\$406,047	\$0	\$614	\$39,200	\$11,054	\$14,010	\$318,786	\$419,906	\$143,845	\$114,302	\$486,617
10		TOTAL CORPORATE OPERATIONS	\$3,641,947		\$31,096	\$1,656,469	\$406,047	\$0	\$614	\$39,200	\$11,054	\$14,010	\$318,786	\$419,906	\$143,845	\$114,302	\$486,617
11		% DISTRIBUTION	100.00%		0.85%	45.48%	11.15%	0.00%	0.02%	1.08%	0.30%	0.38%	8.75%	11.53%	3.95%	3.14%	13.36%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Amount of Excess Deferred Tax & Enviro. Tax	\$1,630	A-3, LN 10	\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
20		DEPR ON CAP OVERHEADS - MEALS & ENT.	\$1,630	A-3, LN 10	\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
21		TOTAL	\$1,630		\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
22		OPERATING TAXES	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$702,815	A-3, LN 10	\$0	\$308,726	\$63,229	\$0	\$0	\$7,731	\$2,804	\$2,891	\$74,089	\$92,737	\$31,663	\$26	\$118,917
26		TOTAL OPERATING TAXES	\$702,815		\$0	\$308,726	\$63,229	\$0	\$0	\$7,731	\$2,804	\$2,891	\$74,089	\$92,737	\$31,663	\$26	\$118,917

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

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$90,172,358	S-2,1LN 35	\$0	\$16,215,243	\$0	\$21,213,236	\$7,641,189	\$4,620,866	\$1,958,573	\$36,794	\$0	\$0	\$38,486,456
2	RATE OF RETURN	10.60%		0.00%	10.50%	0.00%	10.48%	11.25%	11.25%	10.48%	11.25%	0.00%	0.00%	10.50%
3	RETURN ON INVESTMENT	\$9,556,753	LN1*LN 2	\$0	\$1,702,738	\$0	\$2,224,100	\$859,634	\$519,847	\$205,220	\$4,139	\$0	\$0	\$4,041,074
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8,1LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$9,556,753	LN3-LN4	\$0	\$1,702,738	\$0	\$2,224,100	\$859,634	\$519,847	\$205,220	\$4,139	\$0	\$0	\$4,041,074
6	FEDERAL OPERATING INCOME TAX	(OPTIONAL) \$2,496,115	LN 28	\$0	\$444,960	\$0	\$579,701	\$224,795	\$135,487	\$54,032	\$1,083	\$0	\$0	\$1,056,058
7	LESS: FEDERAL ITC AMORTIZATION		S-12,1LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	(OPTIONAL) \$2,496,115	LN 6+LN 7	\$0	\$444,960	\$0	\$579,701	\$224,795	\$135,487	\$54,032	\$1,083	\$0	\$0	\$1,056,058
9	STATE AND LOCAL INCOME TAX		\$854,235	\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$0	\$358,930
10	LESS: STATE ITC AMORTIZATION		S-12,1LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX		\$854,235	LN 9+LN 10	\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$358,930
13	OPERATING EXPENSE AND TAX		\$61,671,428	S-8,1LN 20	\$0	\$14,174,356	\$0	\$11,179,936	\$5,987,754	\$3,011,589	\$1,262,343	\$33,488	\$0	\$26,021,962
14	OTHER ALLOWABLE EXPENSES		\$0	S-8,1LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES		\$0	S-8,1LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX		\$74,578,532	S+8+11 thru15	\$0	\$16,474,626	\$0	\$14,181,927	\$7,149,541	\$3,715,583	\$1,539,723	\$39,108	\$0	\$31,478,024
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX		\$323,660	LN 16*LN 17	\$0	\$0	\$0	\$0	\$45,867	\$19,720	\$16,398	\$159	\$0	\$241,515
19	TOTAL REVENUE REQUIREMENT		\$74,902,192		\$0	\$16,474,626	\$0	\$14,181,927	\$7,195,408	\$3,735,303	\$1,556,121	\$39,268	\$0	\$31,719,539
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2,1LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$9,556,753	LN 3	\$0	\$1,702,738	\$0	\$2,224,100	\$859,634	\$519,847	\$205,220	\$4,139	\$0	\$0	\$4,041,074
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12,1LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$166,606	S-12,1LN 25+26	\$0	\$28,843	\$0	\$43,322	\$13,975	\$10,159	\$1,957	\$66	\$0	\$0	\$68,284
23	TOTAL INCOME ADJUSTMENTS	\$166,606	LN 21+22	\$0	\$28,843	\$0	\$43,322	\$13,975	\$10,159	\$1,957	\$66	\$0	\$0	\$68,284
24	FEDERAL ITC AMORTIZATION	\$0	S-12,1LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$9,390,147		\$0	\$1,673,896	\$0	\$2,180,778	\$845,659	\$509,688	\$203,264	\$4,073	\$0	\$0	\$3,972,789
26	FEDERAL INCOME TAX @	21%	\$2,496,115	LN 25*FIT	\$0	\$444,960	\$0	\$579,701	\$224,795	\$135,487	\$54,032	\$1,083	\$0	\$1,056,058
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	S-2,1LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$2,496,115	LN26-LN27	\$0	\$444,960	\$0	\$579,701	\$224,795	\$135,487	\$54,032	\$1,083	\$0	\$0	\$1,056,058
29	STATE ITC AMORTIZATION	\$0	S-12,1LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A \$11,886,262	LN25+LN28+S-12,1LN 30	\$0	\$2,118,855	\$2	\$2,760,479	\$1,070,455	\$645,175	\$257,296	\$5,156	\$0	\$0	\$5,028,847
31	STATE INCOME TAX @	6.60%	\$854,235	LN 30*ST	\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$358,930
32	STATE SURTAX EXEMPTION	\$0	S-2,1LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$854,235		\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$0	\$358,930

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		\$19,158,597	S-3,LN 10	\$0	\$3,875,145	\$0	\$3,782,007	\$2,050,682	\$876,503	\$455,533	\$6,467	\$0	\$0	\$8,112,260	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$43,547,769	S-4,LN 52	\$0	\$17,529,454	\$0	\$0	\$5,533,534	\$2,786,680	\$0	\$0	\$0	\$0	\$17,698,101	\$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		\$147,013,638	S-4,LN 78	\$0	\$16,629,758	\$0	\$66,282,227	\$8,929,814	\$4,067,151	\$8,786,759	\$127,621	\$0	\$0	\$42,190,307	\$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		\$308,526,245	S-5,LN 42	\$0	\$66,391,119	\$0	\$33,953,826	\$35,775,019	\$16,403,661	\$3,353,859	\$39,592	\$0	\$0	\$152,409,168	\$0
7	TANGIBLE ASSETS	2680		\$68,125	S-3,LN 29	\$0	\$12,809	\$0	\$13,321	\$4,537	\$1,987	\$3,191	\$16	\$0	\$0	\$32,264	\$0
8	INTANGIBLE ASSETS	2690		\$2,557,057	S-3,LN 36	\$0	\$511,729	\$0	\$514,512	\$246,328	\$115,446	\$67,586	\$831	\$0	\$0	\$1,100,625	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$520,871,430		\$0	\$104,950,014	\$0	\$104,545,893	\$52,539,914	\$24,251,429	\$12,666,927	\$174,528	\$0	\$0	\$221,742,725	\$0
10	% DISTRIBUTION			100.00%		0.00%	20.15%	0.00%	20.07%	10.09%	4.66%	2.43%	0.03%	0.00%	0.00%	42.57%	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		\$7,788,006	S-6,LN 15	\$0	\$1,505,040	\$0	\$1,589,124	\$664,055	\$348,136	\$249,066	\$2,757	\$0	\$0	\$3,429,829	\$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		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$528,659,435		\$0	\$106,455,054	\$0	\$106,135,017	\$53,203,968	\$24,599,565	\$12,915,993	\$177,285	\$0	\$0	\$225,172,553	\$0
18	% DISTRIBUTION			100.00%		0.00%	20.14%	0.00%	20.08%	10.06%	4.65%	2.44%	0.03%	0.00%	0.00%	42.59%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$429,237,145	S-7,LN 18	\$0	\$88,420,887	\$0	\$82,611,342	\$44,830,688	\$19,380,285	\$10,839,372	\$137,648	\$0	\$0	\$183,016,922	\$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		\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$12,545,025	S-7,LN 32	\$0	\$2,576,985	\$0	\$2,788,429	\$1,081,545	\$770,469	\$176,908	\$4,761	\$0	\$0	\$5,145,928	\$0
25	CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$86,877,266		\$0	\$15,457,182	\$0	\$20,735,246	\$7,291,735	\$4,448,811	\$1,899,712	\$34,876	\$0	\$0	\$37,009,704	\$0
27	% DISTRIBUTION			100.00%		0.00%	17.79%	0.00%	23.87%	8.39%	5.12%	2.19%	0.04%	0.00%	0.00%	42.60%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$1,346,475	S-6,LN 31	\$0	\$288,691	\$0	\$155,569	\$150,853	\$77,646	\$15,691	\$236	\$0	\$0	\$657,790	\$0
29	INVESTMENT IN NONAFFILIATED COS	1402		\$0	S-6,LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6,LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6,LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,948,617		\$0	\$469,371	\$0	\$322,421	\$198,601	\$94,409	\$43,170	\$1,682	\$0	\$0	\$818,963	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$90,172,358		\$0	\$16,215,243	\$0	\$21,213,236	\$7,641,189	\$4,620,866	\$1,958,573	\$36,794	\$0	\$0	\$38,486,456	\$0
36	% DISTRIBUTION			100.00%		0.00%	17.98%	0.00%	23.53%	8.47%	5.12%	2.17%	0.04%	0.00%	0.00%	42.68%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$28,803,555		\$0	\$6,306,048	\$0	\$4,670,121	\$3,025,690	\$1,455,396	\$687,022	\$18,522	\$0	\$0	\$12,640,756	\$0
3	% DISTRIBUTION			100.00%		0.00%	21.89%	0.00%	16.21%	10.50%	5.05%	2.39%	0.06%	0.00%	0.00%	43.89%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$499,087,651		\$0	\$100,550,331	\$0	\$100,236,054	\$50,238,367	\$23,257,493	\$12,140,618	\$167,214	\$0	\$0	\$212,497,575	\$0
6	% DISTRIBUTION			100.00%		0.00%	20.15%	0.00%	20.08%	10.07%	4.66%	2.43%	0.03%	0.00%	0.00%	42.58%	0.00%
	LAND AND SUPPORT ASSETS		2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$18,391,692	LN 6+DIRECT	\$0	\$3,723,238	\$0	\$3,631,581	\$1,978,237	\$845,739	\$431,585	\$6,237	\$0	\$0	\$7,774,975	\$0
9	GENERAL PURPOSE COMPUTERS			\$766,905	LN 6+DIRECT	\$0	\$151,807	\$0	\$150,425	\$72,445	\$30,764	\$23,948	\$231	\$0	\$0	\$337,285	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$19,158,597		\$0	\$3,875,145	\$0	\$3,782,007	\$2,050,682	\$876,503	\$455,533	\$6,467	\$0	\$0	\$8,112,260	\$0
11	% DISTRIBUTION			100.00%		0.00%	20.23%	0.00%	19.74%	10.70%	4.57%	2.38%	0.03%	0.00%	0.00%	42.34%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$518,246,248		\$0	\$104,425,476	\$0	\$104,018,060	\$52,289,049	\$24,133,996	\$12,596,151	\$173,681	\$0	\$0	\$220,609,836	\$0
14	% DISTRIBUTION			100.00%		0.00%	20.15%	0.00%	20.07%	10.09%	4.66%	2.43%	0.03%	0.00%	0.00%	42.57%	0.00%
	TANGIBLE ASSETS																
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$68,125	LN 11+DIRECT	\$0	\$12,809	\$0	\$13,321	\$4,537	\$1,987	\$3,191	\$16	\$0	\$0	\$32,264	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$68,125		\$0	\$12,809	\$0	\$13,321	\$4,537	\$1,987	\$3,191	\$16	\$0	\$0	\$32,264	\$0
29	TOTAL TANGIBLE ASSETS			\$68,125		\$0	\$12,809	\$0	\$13,321	\$4,537	\$1,987	\$3,191	\$16	\$0	\$0	\$32,264	\$0
30	% DISTRIBUTION			100.00%		0.00%	18.80%	0.00%	19.55%	6.66%	2.92%	4.68%	0.02%	0.00%	0.00%	47.36%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$518,314,373		\$0	\$104,438,285	\$0	\$104,031,381	\$52,293,586	\$24,135,983	\$12,599,341	\$173,697	\$0	\$0	\$220,642,099	\$0
33	% DISTRIBUTION			100.00%		0.00%	20.15%	0.00%	20.07%	10.09%	4.66%	2.43%	0.03%	0.00%	0.00%	42.57%	0.00%
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$2,557,057	LN 33	\$0	\$511,729	\$0	\$514,512	\$246,328	\$115,446	\$67,586	\$831	\$0	\$0	\$1,100,625	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,557,057		\$0	\$511,729	\$0	\$514,512	\$246,328	\$115,446	\$67,586	\$831	\$0	\$0	\$1,100,625	\$0
37	% DISTRIBUTION			100.00%		0.00%	20.01%	0.00%	20.12%	9.63%	4.51%	2.64%	0.03%	0.00%	0.00%	43.04%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRA-STATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	STANDARD WORK SECONDS																
2	- COMBINED TOLL AND LOCAL BOARDS			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%
3	- SEPARATE TOLL BOARDS			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%
4	- DSA BOARDS			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%
5	- DSX BOARDS			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%
6	- DIRECTORY ASSISTANCE BOARDS			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%
7	- TSXS COMPLEX			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	SERVICE OBSERVING TOLL MOU'S			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%
9	PROCESSOR REAL TIME - RTA			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%
10	PROCESSOR REAL TIME - TSXS COMPLEX			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%
11	REL.MOVS.- TANDEM SWITCHING			100.00%		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL.MOVS.- OTHER			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%
13	DIAL EQUIPMENT MOUS(DEM)			100.00%		0.00%	45.60%	0.00%	0.00%	15.60%	9.66%	0.00%	0.00%	0.00%	0.00%	29.74%	0.00%
14	REL.MOVS.- EXCHANGE TRUNK			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%
15	HQST REMOTE MOT MILES			100.00%		0.00%	19.98%	0.00%	0.00%	25.33%	6.44%	0.00%	0.00%	0.00%	0.00%	48.25%	0.00%
16	EQUIPMENT FURNISHED OTHERS FACTOR			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%
COE BOOK COST																	
OPERATOR SYSTEMS EQUIPMENT																	
17	MANUAL SWITCHBOARDS	2220	1.1			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	COMBINED TOLL AND LOCAL					\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD					\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS					\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSX BOARDS					\$0	LN 6-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT					\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS					\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% 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%
AUXILIARY SWITCHBOARDS																	
26	DIRECTORY ASSISTANCE	2220	1.2			\$0	LN 6-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INTERCEPT					\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE					\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS					\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SERVICE OBSERVING																	
31	TOLL	2220	1.3			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EXCHANGE					\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT					\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING					\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	% 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%
TRAFFIC SERVICE POSITIONS																	
36	OPERATOR	2220	1.4			\$0	LN 7-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	REMOTE TRUNK ARRANGEMENT					\$0	LN 9-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER					\$0	LN 10-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSXS					\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	% 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%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT					\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	% 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%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT ACCESS	2210	2.0														
44	NON ACCESS		2.1	\$422,080	LN 11-DIRECT	\$0	\$422,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING		2.3	\$0	LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			\$422,080		\$0	\$422,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	LOCAL SWITCHING EQUIPMENT ACCESS	2210	3.0			0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	EQUAL ACCESS		3.1	\$43,125,689	LN 13	\$0	\$17,107,374	\$0	\$0	\$5,533,534	\$2,786,680	\$0	\$0	\$0	\$0	\$17,698,101	\$0
50	SUBTOTAL LOCAL SWITCHING		3.2	\$43,125,689	\$0 S-6, LN 3	\$0	\$17,107,374	\$0	\$0	\$5,533,534	\$2,786,680	\$0	\$0	\$0	\$0	\$17,698,101	\$0
51	% DISTRIBUTION			100.00%		0.00%	39.67%	0.00%	0.00%	12.83%	6.46%	0.00%	0.00%	0.00%	0.00%	41.04%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$43,547,769		\$0	\$17,529,454	\$0	\$0	\$5,533,534	\$2,786,680	\$0	\$0	\$0	\$0	\$17,698,101	\$0
53	% DISTRIBUTION			100.00%		0.00%	40.25%	0.00%	0.00%	12.71%	6.40%	0.00%	0.00%	0.00%	0.00%	40.64%	0.00%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT	2230	4.0														
55	4.11 - EXCH-WB - DS1 >		4.1	\$17,451,495	AL-1, LN12	\$0	\$50,964	\$0	\$9,244,772	\$25,382	\$10,281	\$2,154,154	\$7,237	\$0	\$0	\$5,958,685	\$0
56	EXCH TRUNK - EAS		4.121	\$594,154	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,154	\$0
57	4.11D - DSL EQUIP		4.111 DSL	\$24,165,033	DIRECT	\$0	\$0	\$0	\$24,165,033	\$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	\$62,061,660	AL-1, LN 2	\$0	\$15,462,308	\$0	\$69,324	\$8,440,291	\$3,842,846	\$58,388	\$4,592	\$0	\$0	\$34,183,911	\$0
61	4.122PL - EXCH-PL - DSO		4.122 PL	\$4,106,340	DIRECT	\$0	\$0	\$0	\$1,420,230	\$0	\$0	\$1,363,248	\$88,996	\$0	\$0	\$1,233,866	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$108,378,680		\$0	\$15,513,292	\$0	\$34,899,359	\$8,465,673	\$3,853,127	\$3,575,791	\$100,824	\$0	\$0	\$41,970,615	\$0
63	% DISTRIBUTION			100.00%		0.00%	14.31%	0.00%	32.20%	7.81%	3.56%	3.30%	0.09%	0.00%	0.00%	38.73%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$947,843	DIRECT	\$0	\$0	\$0	\$947,843	\$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	\$35,643,169	AL-1, LN14	\$0	\$0	\$0	\$30,421,954	\$0	\$0	\$5,195,273	\$25,942	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,612,937	AL-1, LN6	\$0	\$1,005,734	\$0	\$13,072	\$328,952	\$177,248	\$15,695	\$855	\$0	\$0	\$71,381	\$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			\$37,256,106		\$0	\$1,005,734	\$0	\$30,435,026	\$328,952	\$177,248	\$5,210,968	\$26,797	\$0	\$0	\$71,381	\$0
71	% DISTRIBUTION			100.00%		0.00%	2.70%	0.00%	81.69%	0.88%	0.48%	13.99%	0.07%	0.00%	0.00%	0.19%	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	\$431,009	LN 15-DIRECT	\$0	\$110,732	\$0	\$0	\$135,189	\$36,776	\$0	\$0	\$0	\$0	\$148,311	\$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			\$431,009		\$0	\$110,732	\$0	\$0	\$135,189	\$36,776	\$0	\$0	\$0	\$0	\$148,311	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.69%	0.00%	0.00%	31.37%	8.53%	0.00%	0.00%	0.00%	0.00%	34.41%	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			\$147,013,638		\$0	\$16,629,758	\$0	\$66,282,227	\$8,929,814	\$4,067,151	\$8,786,759	\$127,621	\$0	\$0	\$42,190,307	\$0
79	% DISTRIBUTION			100.00%		0.00%	11.31%	0.00%	45.09%	6.07%	2.77%	5.98%	0.09%	0.00%	0.00%	28.70%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$190,561,406		\$0	\$34,159,211	\$0	\$66,282,227	\$14,463,348	\$6,853,832	\$8,786,759	\$127,621	\$0	\$0	\$59,888,408	\$0
81	% DISTRIBUTION			100.00%		0.00%	17.93%	0.00%	34.78%	7.59%	3.60%	4.61%	0.07%	0.00%	0.00%	31.43%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE		2001	100.00%	S-2-LN 10	0.00%	20.34%	0.00%	0.04%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
2	CABLE AND WIRE FACILITIES		2410	100.00%	S-5-LN 43	0.00%	21.52%	0.00%	11.35%	13.49%	6.60%	0.63%	0.02%	0.00%	0.00%	46.39%	0.00%
3	EQUAL ACCESS MOUTS			100.00%	INPUT	0.00%	80.68%	0.00%	0.00%	0.00%	19.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	OTHER TELECOMMUNICATIONS PLANT																
5	PROPERTY HELD FOR FUTURE USE		2002														
6	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	UNISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	PLANT UNDER CONSTRUCTION - SHORT TERM		2003														
12	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNISTRIBUTED			\$7,788,006	LN 1-DIRECT	\$0	\$1,505,040	\$0	\$1,589,124	\$664,055	\$348,136	\$249,066	\$2,757	\$0	\$0	\$3,429,829	\$0
16	TOTAL TPUC - SHORT TERM			\$7,788,006		\$0	\$1,505,040	\$0	\$1,589,124	\$664,055	\$348,136	\$249,066	\$2,757	\$0	\$0	\$3,429,829	\$0
17	PLANT UNDER CONSTRUCTION - LONG TERM		2004														
18	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005														
24	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL OTHER TELEPHONE PLANT			\$7,788,006		\$0	\$1,505,040	\$0	\$1,589,124	\$664,055	\$348,136	\$249,066	\$2,757	\$0	\$0	\$3,429,829	\$0
30	MATERIALS AND SUPPLIES		1220														
31	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OTHER			\$1,346,475	LN 2-DIRECT	\$0	\$288,691	\$0	\$155,569	\$150,853	\$77,646	\$15,691	\$236	\$0	\$0	\$657,790	\$0
33	TOTAL			\$1,346,475		\$0	\$288,691	\$0	\$155,569	\$150,853	\$77,646	\$15,691	\$236	\$0	\$0	\$657,790	\$0
34	% DISTRIBUTION			100.00%		0.00%	21.44%	0.00%	11.55%	11.20%	5.77%	1.17%	0.02%	0.00%	0.00%	48.85%	0.00%
35	INVESTMENT IN NONAFFILIATED COMPANIES		1402														
36	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER NONCURRENT ASSETS		1410	\$0	S-3-LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DEFERRED MAINTENANCE AND RETIREMENTS		1438	\$0	S-3-LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUAL ACCESS EQUIPMENT - NET		1439	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	OTHER JURISDICTIONAL ASSETS		1500	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110			100.00% S-3LN 11	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230			100.00% S-4LN 81	0.00%	17.98%	0.00%	37.08%	8.81%	4.25%	2.65%	0.09%	0.00%	0.00%	29.14%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310			0.00% S-5LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410			100.00% S-5LN 43	0.00%	21.52%	0.00%	11.35%	13.49%	6.60%	0.63%	0.02%	0.00%	0.00%	46.39%	0.00%
5	GEN SUPPORT COE, IOT AND C&WF				100.00% S-5LN 14	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
6	CAPITAL LEASES	2681			0.00% S-3LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682			100.00% S-3LN 28	0.00%	18.80%	0.00%	19.55%	6.66%	2.92%	4.68%	0.02%	0.00%	0.00%	47.36%	0.00%
8	TANGIBLE ASSETS	2680			100.00% S-3LN 30	0.00%	18.80%	0.00%	19.55%	6.66%	2.92%	4.68%	0.02%	0.00%	0.00%	47.36%	0.00%
9	PLANT HELD FOR FUTURE USE	2002			0.00% S-6LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005			0.00% S-6LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT				\$15,916.809 LN 1-DIRECT	\$0	\$3,227.748	\$0	\$3,144.166	\$1,679.577	\$724.148	\$379.174	\$5,208	\$0	\$0	\$6,756.789	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT				\$4,364.698 S-4LN53-DIR	\$0	\$17,215.183	\$0	\$0	\$5,407.788	\$2,712.299	\$0	\$0	\$0	\$0	\$17,029.500	\$0
13	OPERATOR SERVICES EQUIPMENT				\$0 S-4LN42-DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION				\$117,187.614 S-4LN79+DIR	\$0	\$13,263.174	\$0	\$52,112.260	\$7,233.909	\$3,046.505	\$7,661.806	\$102,669	\$0	\$0	\$33,767.291	\$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				\$253,768.025 LN 4-DIRECT	\$0	\$54,714.782	\$0	\$27,354.916	\$30,509.494	\$11,897.833	\$2,798.392	\$29,772	\$0	\$0	\$125,463.335	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE				\$429,237.145	\$0	\$88,420.887	\$0	\$82,611.342	\$4,830.688	\$19,380.285	\$10,839.372	\$137,648	\$0	\$0	\$183,016.922	\$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																	
20	TANGIBLE ASSETS	3400															
21	CAPITAL LEASES				\$0 LN 6-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS				\$0 LN 7-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	UNDISTRIBUTED				\$0 LN 8-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL ACCUM AMORT - TANGIBLE ASSETS				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INTANGIBLE ASSETS	3500			\$0 S-3LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600			\$0 LN 10-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	NET ACCUM AMORTIZATION				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NET OPERATING DEFERRED INC TAX				4100&													
28	GENERAL SUPPORT	4340			(\$189,677) LN 1-DIRECT	\$0	(\$42,726)	\$0	(\$43,107)	(\$10,960)	(\$11,551)	(\$1,198)	(\$25)	\$0	\$0	(\$80,110)	\$0
29	CENTRAL OFFICE EQUIP				\$4,472,613 LN 2-DIRECT	\$0	\$866,441	\$0	\$1,753,584	\$268,313	\$188,197	\$120,886	\$3364	\$0	\$0	\$1,272,128	\$0
30	INFORMATION ORIG/TERM				\$0 LN 3-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	CABLE AND WIRE FACILITIES				\$7,577,491 LN 4-DIRECT	\$0	\$1,613,943	\$0	\$927,285	\$765,859	\$553,118	\$45,598	\$1,464	\$0	\$0	\$3,669,865	\$0
32	UNDISTRIBUTED				\$684,598 LN 5-DIRECT	\$0	\$139,327	\$0	\$150,667	\$58,334	\$40,705	\$11,262	\$258	\$0	\$0	\$284,045	\$0
33	TOTAL NET DEFERRED INCOME TAX				\$12,545,025	\$0	\$2,576,985	\$0	\$2,788,429	\$1,081,545	\$770,469	\$176,908	\$4,761	\$0	\$0	\$5,145,928	\$0
CUST. DEPOSITS & OTHER DEF CRS-NET				4040&													
34	GENERAL SUPPORT	4360			\$0 LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CENTRAL OFFICE EQUIP				\$0 LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	INFORMATION ORIG/TERM				\$0 LN 3-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	CABLE AND WIRE FACILITIES				\$0 LN 4-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	UNDISTRIBUTED INVESTMENTS				\$0 S-2LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	OTHER LONG TERM LIABILITIES	4310			\$0 S-3LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	OPERATING EXPENSE AND TAX SUMMARY																
1	NETWORK SUPPORT EXPENSE	6110		\$160,557	S-9LN 7	\$0	\$31,452	\$0	\$32,630	\$13,705	\$6,923	\$5,033	\$51	\$0	\$0	\$70,764	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$3,962,170	S-9LN 8	\$0	\$788,687	\$0	\$801,963	\$376,553	\$181,899	\$105,908	\$1,334	\$0	\$0	\$1,705,827	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$4,598,759	S-9LN 15	\$0	\$800,776	\$0	\$1,609,142	\$367,192	\$169,919	\$206,558	\$3,463	\$0	\$0	\$1,441,709	\$0
4	INFORMATION ORIG/TERM EXPENSE	6310	\$0	S-9LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410	\$6,578,924	S-9LN 25	\$0	\$1,419,461	\$0	\$705,534	\$0	\$800,948	\$322,814	\$77,999	\$783	\$0	\$0	\$3,251,284	\$0
6	OTHER PLANT EXPENSE	6510	\$0	S-10LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	NETWORK OPERATIONS EXPENSE	6530		\$10,511,459	S-10LN 13	\$0	\$2,095,912	\$0	\$2,121,314	\$994,752	\$476,055	\$283,639	\$3,447	\$0	\$0	\$4,356,340	\$0
8	ACCESS / USE EXPENSE	6540		\$1,542,054	S-10LN 14	\$0	\$1,525,652	\$0	\$0	\$16,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$4,728,204	S-11LN 12	\$0	\$1,177,731	\$0	\$190,208	\$376,231	\$343,954	\$98,133	\$8,620	\$0	\$0	\$2,533,329	\$0
10	SERVICES EXPENSE	6620		\$2,386,206	S-11LN 44	\$0	\$812,168	\$0	\$43,923	\$486,508	\$142,654	\$20,694	\$2,209	\$0	\$0	\$877,993	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$9,294,290	S-12LN 8-9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$2,294,955	S-12LN 11-12	\$0	\$2,098,853	\$0	\$1,524,732	\$1,029,840	\$498,766	\$192,510	\$7,492	\$0	\$0	\$3,942,761	\$0
13	SUBTOTAL OPERATING EXPENSES			\$43,763,291		\$0	\$1,070,692	\$0	\$7,029,446	\$4,462,189	\$2,142,985	\$990,473	\$27,399	\$0	\$0	\$18,360,108	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.57%	0.00%	16.06%	10.20%	4.90%	2.26%	0.06%	0.00%	0.00%	41.95%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$16,886,441	S-10LN 22-29	\$0	\$3,162,894	\$0	\$3,978,354	\$1,411,790	\$803,466	\$277,079	\$5,707	\$0	\$0	\$7,247,150	\$0
16	OTHER OPERATING TAX	7240		\$1,777,164	S-12LN 33	\$0	\$390,296	\$0	\$360,976	\$161,238	\$87,944	\$41,284	\$642	\$0	\$0	\$734,784	\$0
17	EQUAL ACCESS TAX		\$0	S-12LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250	\$0	S-12LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	\$2400/100/7500		(\$755,467)	S-10LN 37	\$0	(\$129,527)	\$0	(\$188,840)	(\$47,463)	(\$22,896)	(\$46,492)	(\$260)	\$0	\$0	(\$320,079)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$61,671,428		\$0	\$1,143,736	\$0	\$11,179,956	\$5,987,654	\$3,011,589	\$1,262,343	\$33,488	\$0	\$0	\$26,021,962	\$0
21	% DISTRIBUTION			100.00%		0.00%	22.98%	0.00%	18.13%	9.71%	4.88%	2.05%	0.05%	0.00%	0.00%	42.19%	0.00%
	NON OPERATING EXPENSE	7370															
22	ABANDONED CONSTRUCTION		\$0	S-2LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS		\$0	S-12LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	UNCOLLECTIBLES																
27	END USER MSG TOLLS	5310	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	ALLOCATION FACTORS																
2	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
3	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	17.98%	0.00%	37.08%	8.81%	4.25%	2.65%	0.09%	0.00%	0.00%	29.14%	0.00%
4	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	21.52%	0.00%	11.35%	13.49%	6.60%	0.63%	0.02%	0.00%	0.00%	46.39%	0.00%
7	GENERAL SUPPORT EXPENSE																
8	NETWORK SUPPORT	6110		\$160,557	LN 1+DIRECT	\$0	\$31,452	\$0	\$32,630	\$13,705	\$6,923	\$5,033	\$51	\$0	\$0	\$70,764	\$0
9	GENERAL SUPPORT	6120		\$3,962,170	LN 1+DIRECT	\$0	\$788,687	\$0	\$801,963	\$376,553	\$181,899	\$105,908	\$1,334	\$0	\$0	\$1,705,827	\$0
10	TOTAL GENERAL SUPPORT EXP			\$4,122,727		\$0	\$820,138	\$0	\$834,593	\$390,258	\$188,822	\$110,940	\$1,385	\$0	\$0	\$1,776,591	\$0
11	% DISTRIBUTION			100.00%		0.00%	19.89%	0.00%	20.24%	9.47%	4.58%	2.69%	0.03%	0.00%	0.00%	43.09%	0.00%
11	CENTRAL OFFICE EXPENSE																
12	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,633,158	LN 2+DIRECT	\$0	\$288,171	\$0	\$573,495	\$133,199	\$61,330	\$68,765	\$1,249	\$0	\$0	\$506,948	\$0
13	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$2,965,601	LN 2+DIRECT	\$0	\$512,605	\$0	\$1,035,647	\$233,992	\$108,589	\$137,792	\$2,214	\$0	\$0	\$934,761	\$0
15	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CENTRAL OFFICE EXPENSE			\$4,598,759		\$0	\$800,776	\$0	\$1,609,142	\$367,192	\$169,919	\$206,558	\$3,463	\$0	\$0	\$1,441,709	\$0
17	% DISTRIBUTION			100.00%		0.00%	17.41%	0.00%	34.99%	7.98%	3.69%	4.49%	0.08%	0.00%	0.00%	31.35%	0.00%
17	INFORMATION ORIG/TERM EXPENSE		6310														
18	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	IOT EXPENSES - CPE			\$0	DIRECT	\$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
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%
23	CABLE AND WIRE FACILITIES EXPENSE		6410														
24	ALLOCATED			\$6,578,924	LN 6	\$0	\$1,419,461	\$0	\$705,534	\$800,948	\$322,814	\$77,999	\$783	\$0	\$0	\$3,251,384	\$0
25	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL CWF EXPENSE			\$6,578,924		\$0	\$1,419,461	\$0	\$705,534	\$800,948	\$322,814	\$77,999	\$783	\$0	\$0	\$3,251,384	\$0
27	% DISTRIBUTION			100.00%		0.00%	21.58%	0.00%	10.72%	12.17%	4.91%	1.19%	0.01%	0.00%	0.00%	49.42%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$15,300,411		\$0	\$3,040,375	\$0	\$3,149,269	\$1,558,398	\$681,555	\$395,497	\$5,631	\$0	\$0	\$6,469,685	\$0
28	% DISTRIBUTION			100.00%		0.00%	19.87%	0.00%	20.58%	10.19%	4.45%	2.58%	0.04%	0.00%	0.00%	42.28%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$11,177,684		\$0	\$2,220,237	\$0	\$2,314,676	\$1,168,140	\$492,734	\$284,556	\$4,247	\$0	\$0	\$4,693,094	\$0
30	% DISTRIBUTION			100.00%		0.00%	19.86%	0.00%	20.71%	10.45%	4.41%	2.55%	0.04%	0.00%	0.00%	41.99%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	18.80%	0.00%	19.55%	6.66%	2.92%	4.68%	0.02%	0.00%	0.00%	47.36%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	18.80%	0.00%	19.55%	6.66%	2.92%	4.68%	0.02%	0.00%	0.00%	47.36%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.00%	S-7,LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
8	OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
8	UNDISTRIBUTED	6510			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	20.62%	0.00%	22.58%	9.02%	8.10%	0.34%	0.04%	0.00%	0.00%	39.31%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$10,511,459	LN 7+DIRECT	\$0	\$2,095,912	\$0	\$2,121,314	\$994,752	\$476,055	\$283,639	\$3,447	\$0	\$0	\$4,536,340	\$0
14	ACCESS / USF EXPENSE	6540		\$1,542,054	DIRECT	\$0	\$1,525,652	\$0	\$0	\$16,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	DEPRECIATION EXPENSE	6560															
15	GENERAL SUPPORT			\$539,744	S-3,LN 11	\$0	\$106,787	\$0	\$106,008	\$57,848	\$24,508	\$14,379	\$201	\$0	\$0	\$230,013	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$914,228	S-4,LN 53	\$0	\$299,269	\$0	\$0	\$120,236	\$58,783	\$0	\$0	\$0	\$0	\$435,940	\$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			\$5,292,427	S-4,LN 79	\$0	\$605,719	\$0	\$2,585,163	\$297,206	\$200,638	\$102,195	\$3,869	\$0	\$0	\$1,497,637	\$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			\$8,816,943	S-5,LN 43	\$0	\$1,885,436	\$0	\$1,022,333	\$813,765	\$461,906	\$124,055	\$1,243	\$0	\$0	\$4,508,205	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$15,563,342		\$0	\$2,897,211	\$0	\$3,713,503	\$1,289,055	\$745,836	\$240,629	\$5,313	\$0	\$0	\$6,671,795	\$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			\$15,563,342		\$0	\$2,897,211	\$0	\$3,713,503	\$1,289,055	\$745,836	\$240,629	\$5,313	\$0	\$0	\$6,671,795	\$0
25	% DISTRIBUTION			100.00%		0.00%	18.62%	0.00%	23.86%	8.28%	4.79%	1.55%	0.03%	0.00%	0.00%	42.87%	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		\$1,323,099	LN 5+DIRECT	\$0	\$265,683	\$0	\$264,850	\$122,736	\$57,631	\$36,450	\$394	\$0	\$0	\$575,355	\$0
30	OTHER - TPFA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$1,323,099		\$0	\$265,683	\$0	\$264,850	\$122,736	\$57,631	\$36,450	\$394	\$0	\$0	\$575,355	\$0
32	% DISTRIBUTION			100.00%		0.00%	20.08%	0.00%	20.02%	9.28%	4.36%	2.75%	0.03%	0.00%	0.00%	43.49%	0.00%
	RENT REVENUES/ OTHER INC/ G+L																
33	GEN SUPPORT ASSETS	5240/7100/7500		\$102	S-3,LN 11+DIR	\$0	\$21	\$0	\$17	\$20	\$5	\$1	\$0	\$0	\$0	\$38	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$489,937	S-4,LN 81+DIR	\$0	\$72,564	\$0	\$160,052	\$26,809	\$13,424	\$41,540	\$247	\$0	\$0	\$175,301	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$265,429	S-5,LN 43+DIR	\$0	\$56,942	\$0	\$28,771	\$20,635	\$9,378	\$4,950	\$13	\$0	\$0	\$144,740	\$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			\$755,467		\$0	\$129,527	\$0	\$188,840	\$47,463	\$22,806	\$46,492	\$260	\$0	\$0	\$320,079	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3,LN 4	0.00%	22.11%	0.00%	17.06%	11.89%	5.87%	1.77%	0.11%	0.00%	0.00%	41.18%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	20.34%	0.00%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6,LN 36	0.00%	80.68%	0.00%	0.00%	0.00%	19.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,LN33 - LN32	0.00%	17.69%	0.00%	24.49%	11.06%	5.47%	1.39%	0.05%	0.00%	0.00%	39.85%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$56,116	DIRECT	\$0	\$56,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,238,839	LN 1	\$0	\$2,042,738	\$0	\$1,524,732	\$1,029,840	\$498,766	\$192,510	\$7,492	\$0	\$0	\$3,942,761	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,294,955		\$0	\$2,098,853	\$0	\$1,524,732	\$1,029,840	\$498,766	\$192,510	\$7,492	\$0	\$0	\$3,942,761	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.58%	0.00%	16.40%	11.08%	5.37%	2.07%	0.08%	0.00%	0.00%	42.42%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$71,021,380	RECORDS	\$0	\$15,827,806	\$0	\$13,370,201	\$6,825,045	\$3,520,816	\$1,463,033	\$37,438	\$0	\$0	\$29,977,041	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$61,671,428	VARIOUS	\$0	\$14,174,356	\$0	\$11,179,936	\$5,987,754	\$3,011,589	\$1,262,343	\$33,488	\$0	\$0	\$26,021,962	\$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.			\$166,606	LN 6+DIRECT	\$0	\$28,843	\$0	\$43,322	\$13,975	\$10,159	\$1,957	\$66	\$0	\$0	\$68,284	\$0
27	NET TAXABLE INCOME			\$9,183,345		\$0	\$1,624,607	\$0	\$2,146,943	\$823,316	\$499,067	\$198,733	\$3,884	\$0	\$0	\$3,886,795	\$0
28	% DISTRIBUTION			100.00%		0.00%	17.69%	0.00%	23.38%	8.97%	5.43%	2.16%	0.04%	0.00%	0.00%	42.32%	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		\$1,625,584	LN 28	\$0	\$267,754	\$0	\$430,847	\$191,994	\$49,407	\$16,254	\$289	\$0	\$0	\$669,039	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$83,196	LN 28	\$0	\$12,596	\$0	\$24,288	\$17,172	(\$799)	(\$495)	\$10	\$0	\$0	\$30,424	\$0
33	OPERATING TAXES - OTHER	7240		\$1,777,164	LN 2+DIRECT	\$0	\$390,296	\$0	\$360,976	\$161,238	\$87,944	\$41,284	\$642	\$0	\$0	\$734,784	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$7,039,101)	LN 28	\$0	(\$1,200,347)	\$0	(\$1,827,439)	(\$629,264)	(\$449,375)	(\$76,340)	(\$2,851)	\$0	\$0	(\$2,853,484)	\$0
35	TOTAL OPERATING TAXES			(\$3,553,158)		\$0	(\$529,701)	\$0	(\$1,011,327)	(\$258,860)	(\$312,823)	(\$19,299)	(\$1,910)	\$0	\$0	(\$1,419,238)	\$0

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	62,723	SPF	-	15,625	-	73	7,706	3,687	60	4	-	-	35,568	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.91%	0.00%	0.12%	12.29%	5.88%	0.10%	0.01%	0.00%	0.00%	56.71%	0.00%
3	ALLOCATED LOOPS - CWF	62,723	SPF	-	15,625	-	73	7,706	3,687	60	4	-	-	35,568	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.91%	0.00%	0.12%	12.29%	5.88%	0.10%	0.01%	0.00%	0.00%	56.71%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	7,183	TOLL MOU	-	4,076	-	40	1,626	1,117	55	3	-	-	266	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	56.74%	0.00%	0.56%	22.64%	15.55%	0.77%	0.04%	0.00%	0.00%	3.71%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	228,565	CMM	-	121,106	-	17,259	47,479	32,253	2,804	448	-	-	7,216	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	52.99%	0.00%	7.55%	20.77%	14.11%	1.23%	0.20%	0.00%	0.00%	3.16%	0.00%
9	ALLOCATED WIDEBAND LOOPS	5,264	WB CKTS	-	31	-	3,126	12	6	260	-	-	-	1,829	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.58%	0.00%	59.38%	0.23%	0.11%	4.94%	0.00%	0.00%	0.00%	34.76%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	10,160	WB CKTS	-	31	-	5,256	12	6	1,163	5	-	-	3,687	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.30%	0.00%	51.73%	0.12%	0.06%	11.45%	0.05%	0.00%	0.00%	36.29%	0.00%
13	ALLOCATED DX WIDEBAND CHANNELS (CKTS)	6,424	WB CKTS Less Lo	-	-	-	5,256	-	-	1,163	5	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	81.82%	0.00%	0.00%	18.10%	0.08%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,299,871	DIRECT	-	202,145	-	-	607,463	133,481	-	-	-	-	356,782	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	15.55%	0.00%	0.00%	46.73%	10.27%	0.00%	0.00%	0.00%	0.00%	27.45%	0.00%
17	ALLOCATED USERS	172,157	-	-	14,747	-	-	44,322	9,641	-	-	-	-	103,447	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	8.57%	0.00%	0.00%	25.75%	5.60%	0.00%	0.00%	0.00%	0.00%	60.09%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	8.57%	0.00%	0.00%	25.75%	5.60%	0.00%	0.00%	0.00%	0.00%	60.09%	0.00%
CWC-1				CASH WORKING CAPITAL WORKSHEET											CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$15,300,411	S-9/LN 27	\$0	\$3,040,375	\$0	\$3,149,269	\$1,558,398	\$681,555	\$395,497	\$5,631	\$0	\$0	\$6,469,685
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$12,053,513	VARIOUS	\$0	\$3,621,564	\$0	\$2,121,314	\$1,011,154	\$476,055	\$283,439	\$3,447	\$0	\$0	\$4,536,340
3	CUSTOMER OPERATIONS EXP - MARKETING	\$4,728,204	S-11/LN 12	\$0	\$1,177,731	\$0	\$190,208	\$376,221	\$343,954	\$98,133	\$8,620	\$0	\$0	\$2,533,329
4	CUSTOMER OPERATIONS EXP - SERVICES	\$2,386,208	S-11/LN 44	\$0	\$812,168	\$0	\$43,923	\$486,568	\$142,654	\$20,694	\$2,209	\$0	\$0	\$877,993
5	CORPORATE OPERATIONS EXPENSE	\$9,294,955	S-12/LN 13	\$0	\$2,098,853	\$0	\$1,524,732	\$1,029,840	\$498,766	\$192,510	\$7,492	\$0	\$0	\$3,942,761
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)	\$1,625,584	S-12/LN 29 + 31	\$0	\$267,754	\$0	\$430,847	\$191,994	\$49,407	\$16,254	\$289	\$0	\$0	\$669,039
10	STATE INCOME TAX (ACTUAL)	\$83,196	S-12/LN 32	\$0	\$12,596	\$0	\$24,288	\$17,172	(\$799)	(\$495)	\$10	\$0	\$0	\$30,424
11	OTHER OPERATING TAX	\$1,777,164	S-12/LN 33	\$0	\$390,296	\$0	\$360,976	\$161,238	\$87,944	\$41,284	\$642	\$0	\$0	\$734,784
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$166,990	RECORDS	\$0	\$0	\$0	\$0	\$27	\$17,742	\$2,942	\$12,599	\$0	\$0	\$133,681
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	\$47,416,225	\$0	\$0	\$11,421,339	\$0	\$7,845,558	\$4,832,620	\$2,297,278	\$1,050,456	\$40,938	\$0	\$0	\$19,928,036
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,948,617	\$0	\$469,371	\$0	\$322,421	\$198,601	\$94,409	\$43,170	\$1,682	\$0	\$0	\$0	\$818,963
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	\$1,948,617		\$0	\$469,371	\$0	\$322,421	\$198,601	\$94,409	\$43,170	\$1,682	\$0	\$0	\$818,963

TYCOS INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

DESCRIPTION	SCHEDULE	P_Alt_69
-	EC:1050	Neca_Input
TRUE-UP FOR NECA EC:1050	SUM1	P_Sum1
REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT	A-1	P_A1
REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-2	P_A2
SUMMARY OF TELEPHONE PLANT AND RESERVES	A-3	P_A3
GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-41	P_A41
OPERATOR SYSTEMS AND SWITCHING EQUIPMENT	A-42	P_A42
CENTRAL OFFICE TRANSMISSION EQUIPMENT	A-5	P_A5
INFORMATION OBJECTIVE AND CABLE AND WIRE FACILITIES	A-6	P_A6
OTHER TELECOMMUNICATIONS PLANT ALLOCATION	A-7	P_A7
ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-8	P_A8
SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS	A-9	P_A9
PLANT SPECIFIC EXPENSE ALLOCATION	A-10	P_A10
PLANT NONSPECIFIC EXPENSE ALLOCATION	A-11	P_A11
CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-12	P_A12
CORPORATE OPERATIONS EXPENSE ALLOCATION	AL-1	P_A1
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	T-1	P_T1
TARRP FACTORS (INVESTMENT)	T-2	P_T2
TARRP FACTORS (EXPENSE)		

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	\$37,428,479	\$15,261,401	\$806,396	\$12,442,595	\$1,449	\$8,916,044
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$72,165	\$27,448	\$7,239	\$21,097	\$2	\$16,380
5	STATE INCOME TAX	\$350,762	\$143,735	\$6,974	\$115,774	\$14	\$84,263
6	OPERATING EXPENSES & OTHER TAXES	\$25,354,292	\$10,730,724	\$2,556,344	\$6,782,869	\$538,743	\$4,729,410
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUMI REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY		
1		GENERAL SUPPORT FACILITIES	\$7,657,152	\$0	\$3,109,735	\$0	\$761,768	\$0	\$7,234	\$0	\$1,502,135
2		CENTRAL OFFICE SWITCHING	\$17,529,454	\$0	\$0	\$0	\$17,529,454	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$82,911,985	\$0	\$15,462,308	\$0	\$1,167,450	\$0	\$42,117,195	\$0	\$24,165,033
5		INFORMATION ORG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$100,344,946	\$0	\$65,473,111	\$0	\$918,009	\$0	\$17,823,229	\$0	\$16,130,598
7		TANGIBLE ASSETS	\$26,130	\$0	\$10,771	\$0	\$2,037	\$0	\$8,229	\$0	\$5,091
8		INTANGIBLE ASSETS	\$1,026,242	\$0	\$413,409	\$0	\$98,302	\$0	\$308,270	\$0	\$206,224
9		TOTAL PLANT IN SERVICE	\$209,495,907	\$0	\$84,469,334	\$0	\$20,477,019	\$0	\$62,533,202	\$0	\$42,099,080
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$3,094,163	\$0	\$1,262,234	\$0	\$242,748	\$0	\$943,515	\$0	\$645,550
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$212,590,071	\$0	\$85,731,568	\$0	\$20,719,767	\$0	\$63,476,717	\$0	\$42,654,630
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$171,032,729	\$0	\$68,930,647	\$0	\$19,487,202	\$0	\$49,828,643	\$0	\$32,779,705
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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$5,365,414	\$0	\$2,040,413	\$0	\$536,998	\$0	\$1,577,008	(\$51)	\$1,211,447
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$36,192,427	\$0	\$14,760,508	\$0	\$695,967	\$0	\$12,071,067	\$0	\$8,663,479
23		MATERIALS AND SUPPLIES	\$444,259	\$0	\$181,850	\$0	\$32,594	\$0	\$135,382	\$0	\$94,418
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	\$791,792	\$594	\$319,043	\$0	\$77,834	\$0	\$236,146	\$0	\$158,147
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$37,428,479	\$594	\$15,261,401	\$0	\$806,396	\$0	\$12,442,595	\$0	\$8,916,044
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,926,838	\$63	\$1,602,339	\$0	\$84,926	\$0	\$1,304,072	\$0	\$935,287
30		PLANT SPECIFIC EXPENSE	\$6,189,645	\$0	\$2,360,681	\$0	\$1,052,822	\$0	\$1,656,570	\$0	\$1,118,020
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,742,878	\$0	\$3,225,753	\$0	\$195,812	\$0	\$1,268,330	\$0	\$852,984
32		DEPRECIATION & AMORTIZATION	\$7,141,248	\$0	\$2,712,315	\$0	\$450,465	\$0	\$2,380,270	\$0	\$1,697,970
33		MARKETING EXPENSE	\$1,367,939	\$0	\$544,220	\$0	\$137,671	\$0	\$408,751	\$0	\$277,247
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$856,091	\$0	\$133,032	\$0	\$58,147	\$0	\$142,114	\$0	\$93,363
35		CORPORATE OPERATIONS EXPENSES	\$3,623,556	\$16,203	\$1,547,883	\$0	\$430,677	\$0	\$922,534	\$0	\$1,074,454
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$751,273	\$0	\$300,232	\$0	\$66,885	\$0	\$225,670	\$0	\$158,461
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$318,367)	\$0	(\$93,392)	\$0	(\$36,134)	\$0	(\$121,370)	\$0	(\$67,470)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$25,354,292	\$16,203	\$10,730,724	\$0	\$2,556,344	\$0	\$6,782,869	\$0	\$4,729,410
42		STATE INCOME TAX - NET OF ITC	\$596,763	\$5	\$143,735	\$0	\$6,973	\$0	\$115,773	\$0	\$84,263
43		SUBTOTAL OPER EXPENSE & TAX	\$25,705,054	\$16,208	\$10,874,459	\$0	\$2,563,318	\$0	\$6,898,642	\$0	\$4,813,673
44		FEDERAL INCOME TAX - NET OF ITC	\$1,024,660	\$17	\$418,642	\$0	\$20,651	\$0	\$341,044	\$0	\$244,266
45		TOTAL REVENUE REQUIREMENT	\$30,656,553	\$16,287	\$12,895,440	\$0	\$2,668,894	\$0	\$8,543,758	\$0	\$5,993,226
46		% DISTRIBUTION	100.00%	0.00%	41.40%	0.00%	8.76%	0.00%	28.13%	0.00%	19.70%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	(\$726,156)	\$0	\$63,789	\$0	\$24,507
48		POST MAG REVENUE REQUIREMENT	\$30,656,553	\$16,287	\$13,533,300	\$0	\$1,942,738	\$0	\$8,607,547	\$0	\$6,017,733

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	MILEAGE TERM	FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$37,428,479	(NOTE A)	\$594	\$15,261,401	\$358,620	\$0	\$0	\$101,272	\$143,329	\$203,174	\$3,932,353	\$6,963,513	\$1,546,728	\$1,449	\$8,916,044
2		RATE OF RETURN	10.49%		10.54%	10.50%	10.58%	0.00%	0.00%	10.46%	10.51%	10.50%	10.49%	10.47%	10.50%	10.51%	10.49%
3		RETURN ON INVESTMENT	\$3,926,838	LN 1*LN 2	\$63	\$1,602,339	\$37,949	\$0	\$0	\$10,596	\$15,057	\$21,324	\$412,374	\$729,217	\$162,481	\$152	\$935,287
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	\$3,926,838	LN 3*LN 4	\$63	\$1,602,339	\$37,949	\$0	\$0	\$10,596	\$15,057	\$21,324	\$412,374	\$729,217	\$162,481	\$152	\$935,287
6		FEDERAL INCOME TAX	\$1,024,660	LN 30	\$17	\$418,642	\$8,472	\$0	\$0	\$2,708	\$3,918	\$5,553	\$108,039	\$190,778	\$42,227	\$40	\$244,266
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	\$1,024,660	LN 6*LN 7	\$17	\$418,642	\$8,472	\$0	\$0	\$2,708	\$3,918	\$5,553	\$108,039	\$190,778	\$42,227	\$40	\$244,266
9		STATE AND LOCAL INCOME TAX	\$350,763	LN 36	\$5	\$143,735	\$2,957	\$0	\$0	\$859	\$1,451	\$1,707	\$36,867	\$63,753	\$15,153	\$13	\$84,263
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	\$350,763	LN 9*LN 10	\$5	\$143,735	\$2,957	\$0	\$0	\$859	\$1,451	\$1,707	\$36,867	\$63,753	\$15,153	\$13	\$84,263
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	\$25,354,292	A-8*LN 20	\$16,203	\$10,730,724	\$2,272,665	\$0	\$3,014	\$100,740	\$69,568	\$110,357	\$2,271,872	\$3,685,198	\$825,799	\$538,742	\$4,729,410
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	\$30,656,553		\$16,287	\$12,895,440	\$2,322,042	\$0	\$3,014	\$114,904	\$89,994	\$138,940	\$2,829,152	\$4,668,946	\$1,045,660	\$538,948	\$5,993,226
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$30,656,553	LN16+LN18	\$16,287	\$12,895,440	\$2,322,042	\$0	\$3,014	\$114,904	\$89,994	\$138,940	\$2,829,152	\$4,668,946	\$1,045,660	\$538,948	\$5,993,226
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$3,926,838	LN 3	\$63	\$1,602,339	\$37,949	\$0	\$0	\$10,596	\$15,057	\$21,324	\$412,374	\$729,217	\$162,481	\$152	\$935,287
21		INTEREST AND RELATED ITEMS	\$0	A-12*14+16+15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$72,165	A-12*LN 21	\$0	\$27,448	\$6,079	\$0	\$0	\$408	\$318	\$433	\$5,942	\$11,527	\$3,628	\$2	\$16,380
23		TOTAL INCOME ADJUSTMENTS	\$72,165	LN21+LN22	\$0	\$27,448	\$6,079	\$0	\$0	\$408	\$318	\$433	\$5,942	\$11,527	\$3,628	\$2	\$16,380
24		RETURN LESS INCOME ADJ	\$3,854,674	LN20+LN23	\$63	\$1,574,891	\$31,870	\$0	\$0	\$10,188	\$14,738	\$20,891	\$406,433	\$717,690	\$158,852	\$150	\$918,907
25		FEDERAL ITC AMORTIZATION	\$0	A-12*LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FTT BASE	\$3,854,674		\$63	\$1,574,891	\$31,870	\$0	\$0	\$10,188	\$14,738	\$20,891	\$406,433	\$717,690	\$158,852	\$150	\$918,907
27		FEDERAL TAXABLE INCOME	\$3,854,674		\$63	\$1,574,891	\$31,870	\$0	\$0	\$10,188	\$14,738	\$20,891	\$406,433	\$717,690	\$158,852	\$150	\$918,907
28	35.00%	FEDERAL INCOME TAX	\$1,024,660	LN 27*FTT	\$17	\$418,642	\$8,472	\$0	\$0	\$2,708	\$3,918	\$5,553	\$108,039	\$190,778	\$42,227	\$40	\$244,266
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	\$1,024,660	LN28+LN29	\$17	\$418,642	\$8,472	\$0	\$0	\$2,708	\$3,918	\$5,553	\$108,039	\$190,778	\$42,227	\$40	\$244,266
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	\$4,879,334		\$79	\$1,993,533	\$40,342	\$0	\$0	\$12,896	\$18,656	\$26,444	\$514,472	\$908,469	\$201,079	\$190	\$1,161,173
33		STATE TAXABLE INCOME	\$4,879,334		\$79	\$1,993,533	\$40,342	\$0	\$0	\$12,896	\$18,656	\$26,444	\$514,472	\$908,469	\$201,079	\$190	\$1,161,173
34	9.80%	STATE INCOME TAX	\$350,763	LN 33*STR	\$5	\$143,735	\$2,957	\$0	\$0	\$859	\$1,451	\$1,707	\$36,867	\$63,753	\$15,153	\$13	\$84,263
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	\$350,763	LN34+LN35	\$5	\$143,735	\$2,957	\$0	\$0	\$859	\$1,451	\$1,707	\$36,867	\$63,753	\$15,153	\$13	\$84,263
37		FEDERAL TAX AT MAXIMUM RATE	\$1,985,741		\$32	\$811,308	\$16,418	\$0	\$0	\$5,248	\$7,593	\$10,762	\$209,375	\$369,719	\$81,833	\$78	\$473,376
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$1,865,628		\$30	\$762,233	\$15,425	\$0	\$0	\$4,931	\$7,133	\$10,111	\$196,710	\$347,356	\$76,883	\$73	\$444,743

A-2.1a(1) SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM			
NET INVESTMENT SUMMARY																
1	2110	GENERAL SUPPORT FACILITIES	\$7,657,152	A-3,LN 4	\$0	\$3,109,735	\$666,693	\$0	\$0	\$38,863	\$22,450	\$33,762	\$791,682	\$1,192,751	\$291,846	\$7,234
2	2210	CENTRAL OFFICE SWITCHING	\$17,529,454	A-4,LN 21+25	\$0	\$0	\$17,107,374	\$0	\$0	\$422,080	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$82,911,985	A-4,LN 41	\$0	\$15,462,308	\$0	\$0	\$0	\$584,988	\$0	\$582,462	\$10,734,326	\$31,382,869	\$0	\$24,165,033
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$100,344,946	A-5,LN 21	\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$615,092	\$302,017	\$10,124,084	\$0	\$7,699,144	\$0
7	2680	TANGIBLE ASSETS	\$26,130	A-3,LN 14	\$0	\$10,771	\$1,846	\$0	\$0	\$93	\$53	\$45	\$3,714	\$3,973	\$543	\$1
8	2690	INTANGIBLE ASSETS	\$1,026,242	A-3,LN 15	\$0	\$413,409	\$85,950	\$0	\$0	\$4,971	\$3,073	\$4,309	\$109,968	\$160,517	\$37,785	\$37
9		TOTAL PLANT IN SERVICE	\$209,495,907		\$0	\$84,469,334	\$17,861,862	\$0	\$0	\$1,050,994	\$641,567	\$922,596	\$21,763,775	\$32,740,109	\$8,029,319	\$7,272
10		% DISTRIBUTION	100.00%		0.00%	40.34%	8.54%	0.00%	0.00%	0.51%	0.31%	0.44%	10.38%	15.59%	3.84%	0.00%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$3,094,163	A-6,LN 13	\$0	\$1,262,234	\$212,075	\$0	\$0	\$12,115	\$10,272	\$8,287	\$363,830	\$470,251	\$109,434	\$117
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6,LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY PLANT & EQUIP.	\$212,590,071		\$0	\$85,731,568	\$18,073,937	\$0	\$0	\$1,063,109	\$651,839	\$930,882	\$22,127,605	\$33,210,360	\$8,138,753	\$7,389
16		% DISTRIBUTION	100.00%		0.00%	40.35%	8.51%	0.00%	0.00%	0.51%	0.31%	0.44%	10.41%	15.59%	3.83%	0.00%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$171,032,229	A-7,LN 9	\$0	\$68,930,647	\$17,359,011	\$0	\$0	\$937,203	\$489,647	\$701,342	\$17,867,784	\$25,580,238	\$6,380,621	\$6,033
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$5,365,414	A-7,LN 28	\$0	\$2,040,413	\$452,425	\$0	\$0	\$30,187	\$22,957	\$31,029	\$458,594	\$858,566	\$259,848	(\$51)
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$0	A-7,LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$36,192,427		\$0	\$14,700,508	\$262,501	\$0	\$0	\$95,719	\$139,235	\$198,512	\$3,801,227	\$6,771,556	\$1,498,284	\$1,407
25		% DISTRIBUTION	100.00%		0.00%	40.96%	0.77%	0.00%	0.00%	0.26%	0.39%	0.55%	10.47%	18.50%	4.17%	0.00%
26	1220	MATERIALS AND SUPPLIES	\$444,259	A-3,LN 16	\$0	\$181,850	\$28,173	\$0	\$0	\$1,553	\$1,700	\$1,169	\$48,681	\$68,410	\$18,292	\$15
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURSD. ASSETS, NONCUR. ASSETS	\$0	A-3,LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$791,792	A-3,LN 10	\$594	\$119,043	\$67,946	\$0	\$0	\$4,001	\$2,394	\$3,494	\$82,445	\$123,548	\$30,152	\$28
31		NET TELEPHONE PLANT&S AND CASH WORKING CAPITAL	\$37,428,479		\$594	\$15,261,401	\$158,620	\$0	\$0	\$101,272	\$143,329	\$203,174	\$3,932,353	\$6,963,513	\$1,546,728	\$1,449
32		% DISTRIBUTION	100.00%		0.00%	40.77%	0.96%	0.00%	0.00%	0.27%	0.38%	0.54%	10.51%	18.60%	4.13%	0.00%

A-3.1e1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$100,441,439	A-4, LN 42	\$0	\$15,462,308	\$17,107,374	\$0	\$0	\$1,007,067	\$0	\$582,462	\$10,734,326	\$31,382,869	\$0	\$0	\$24,165,033
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	\$100,344,946	A-5, LN 23	\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$615,992	\$302,017	\$10,124,084	\$0	\$7,699,144	\$0	\$16,130,598
1d		TOTAL	\$200,786,384		\$0	\$80,935,419	\$17,107,374	\$0	\$0	\$1,007,067	\$615,992	\$884,479	\$20,858,411	\$31,382,869	\$7,699,144	\$0	\$40,295,630
1e		% DISTRIBUTION	100.00%		0.00%	40.31%	8.52%	0.00%	0.00%	0.50%	0.31%	0.44%	10.39%	15.63%	3.83%	0.00%	20.07%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$7,354,919	LN 1e	\$0	\$2,989,194	\$642,283	\$0	\$0	\$37,485	\$21,678	\$32,697	\$757,582	\$1,147,167	\$282,250	\$0	\$1,444,583
3		GENERAL PURPOSE COMPUTERS	\$302,233	LN 1e & DIRECT	\$0	\$120,541	\$24,410	\$0	\$0	\$1,378	\$772	\$1,065	\$34,101	\$45,584	\$9,596	\$7,234	\$57,553
4		TOTAL GENERAL SUPPORT ASSETS	\$7,657,152		\$0	\$3,109,735	\$666,693	\$0	\$0	\$38,863	\$22,450	\$33,762	\$791,682	\$1,192,751	\$291,846	\$7,234	\$1,502,135
5		% DISTRIBUTION	100.00%		0.00%	40.61%	8.71%	0.00%	0.00%	0.51%	0.29%	0.44%	10.34%	15.58%	3.81%	0.09%	19.62%
6		COE, JOT, CWF AND GENERAL SUPPORT	\$208,443,536		\$0	\$84,045,154	\$17,774,067	\$0	\$0	\$1,045,930	\$638,441	\$918,241	\$21,650,093	\$32,575,619	\$7,990,990	\$7,234	\$41,797,766
7		% DISTRIBUTION	100.00%		0.00%	40.32%	8.53%	0.00%	0.00%	0.50%	0.31%	0.44%	10.39%	15.63%	3.83%	0.00%	20.05%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, JOT, CWF, GENERAL SUPPORT															
10		AND EQUAL ACCESS EQUIPMENT	\$208,443,536		\$0	\$84,045,154	\$17,774,067	\$0	\$0	\$1,045,930	\$638,441	\$918,241	\$21,650,093	\$32,575,619	\$7,990,990	\$7,234	\$41,797,766
10		% DISTRIBUTION	100.00%		0.00%	40.32%	8.53%	0.00%	0.00%	0.50%	0.31%	0.44%	10.39%	15.63%	3.83%	0.00%	20.05%
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	\$26,130	LN 10	\$0	\$10,771	\$1,846	\$0	\$0	\$93	\$53	\$45	\$3,714	\$3,973	\$543	\$1	\$5,091
14		TOTAL	\$26,130		\$0	\$10,771	\$1,846	\$0	\$0	\$93	\$53	\$45	\$3,714	\$3,973	\$543	\$1	\$5,091
15	2690	INTANGIBLE ASSETS	\$1,026,242	LN 10	\$0	\$413,409	\$85,950	\$0	\$0	\$4,971	\$3,073	\$4,309	\$109,968	\$160,517	\$37,785	\$37	\$206,224
16	1220	MATERIALS AND SUPPLIES	\$444,259	LN 10	\$0	\$181,850	\$28,173	\$0	\$0	\$1,553	\$1,700	\$1,169	\$48,681	\$68,410	\$18,292	\$15	\$94,418
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, JOT, CWF, GEN SUPP & EQUAL ACCESS															
21		FOR APPORTIONING PRE-SUBSCRIPTION	\$104,421,834		\$0	\$84,045,154	\$17,774,067	\$0	\$0	\$1,045,930	\$638,441	\$918,241	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	80.49%	17.02%	0.00%	0.00%	1.00%	0.61%	0.88%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, JOT & CWF EXCL CCL FOR ASSIGNING															
23		CARRIER ACCESS BILLING EXPENSES	\$119,850,965		\$0	\$0	\$17,107,374	\$0	\$0	\$1,007,067	\$615,992	\$884,479	\$20,858,411	\$31,382,869	\$7,699,144	\$0	\$40,295,630
24		% DISTRIBUTION	100.00%		0.00%	0.00%	14.27%	0.00%	0.00%	0.84%	0.51%	0.74%	17.40%	26.18%	6.42%	0.00%	33.62%

A-4.1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		STANDARD WORK SECONDS															
2		- MANUAL BOARDS															
3		- TSPS COMPLEX		54 AL-1, LN 9		50	50	50	50	50	50	50	50	50	50	50	54
4		EQUIVALENT ACCESS LINES - MSG COE		54 AL-1, LN 2		50	54	50	50	50	50	50	50	50	50	50	50
5		EX CIRCUIT TERMINATIONS - MSG COE		54 AL-1, LN 6		50	50	50	50	50	52	50	52	50	50	50	50
CENTRAL OFFICE EQUIPMENT																	
6	2220	OPERATOR SYSTEMS															
7		MANUAL SWITCHBOARDS		50 LN 2		50	50	50	50	50	50	50	50	50	50	50	50
8		AUXILIARY SWITCHBOARDS															
9		- DIRECTORY ASSISTANCE		50 DIRECT		50	50	50	50	50	50	50	50	50	50	50	50
10		- INTERCEPT		50 DIRECT		50	50	50	50	50	50	50	50	50	50	50	50
11		- OTHER		50 DIRECT		50	50	50	50	50	50	50	50	50	50	50	50
12		SERVICE OBSERVING BOARDS		50 LN 27		50	50	50	50	50	50	50	50	50	50	50	50
13		TSPS															
14		- OPERATOR		50 LN 3		50	50	50	50	50	50	50	50	50	50	50	50
15		- RFA		50 LN 27		50	50	50	50	50	50	50	50	50	50	50	50
16		- OTHER		50 LN 27		50	50	50	50	50	50	50	50	50	50	50	50
17		TOTAL OPERATOR SYSTEMS		50		50	50	50	50	50	50	50	50	50	50	50	50
18	2210	TANDEM SWITCHING EQUIPMENT															
19		ACCESS		\$422,080 DIRECT		50	50	50	50	\$422,080	50	50	50	50	50	50	50
20		NON ACCESS		50 DIRECT		50	50	50	50	50	50	50	50	50	50	50	50
21		TOTAL TANDEM SWITCH		\$422,080		50	50	50	50	\$422,080	50	50	50	50	50	50	50
22	2210	LOCAL SWITCHING EQUIPMENT															
23		ACCESS		\$17,107,374 DIRECT		50	50	\$17,107,374	50	50	50	50	50	50	50	50	50
24		EQUAL ACCESS		50 DIRECT		50	50	50	50	50	50	50	50	50	50	50	50
25		TOTAL LOCAL SWITCH		\$17,107,374		50	50	\$17,107,374	50	50	50	50	50	50	50	50	50
26		TOTAL CAT EXCL SVC OBS, CAT 2 AND 3		\$17,529,454		50	50	\$17,107,374	50	50	\$422,080	50	50	50	50	50	50
27		% DISTRIBUTION		100.00%		0.00%	0.00%	97.59%	0.00%	0.00%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$33,460,788	DIRECT	\$0	\$0	\$0	\$0	\$0	\$50,984	\$0	\$0	\$9,244,772	\$0	\$0	\$0	\$24,165,033
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$947,843	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947,843	\$0	\$0	\$0
32		SUBSCRIBER LINE:	\$16,951,862	LN 4-DIRECT	\$0	\$15,462,308	\$0	\$0	\$0	\$0	\$0	\$0	\$1,489,554	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$31,440,760	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$423,272	\$0	\$582,462	\$0	\$30,435,026	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$31,440,760	\$0	\$0	\$0	\$0	\$0	\$0	\$423,272	\$0	\$582,462	\$0	\$30,435,026	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$110,732	DIRECT	\$0	\$0	\$0	\$0	\$0	\$110,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$82,911,985	\$0	\$15,462,308	\$0	\$0	\$0	\$0	\$584,988	\$0	\$582,462	\$10,734,326	\$31,382,869	\$0	\$0	\$24,165,033
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$100,441,439		\$0	\$15,462,308	\$17,107,374	\$0	\$0	\$1,007,067	\$0	\$582,462	\$10,734,326	\$31,382,869	\$0	\$0	\$24,165,033
43		% DISTRIBUTION	100.00%		0.00%	15.39%	17.03%	0.00%	0.00%	1.00%	0.00%	0.58%	10.69%	31.24%	0.00%	0.00%	24.06%
COE RATIOS																	
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDIEM SWITCHING	13%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	12.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	98.80%	0.00%	0.00%	1.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	19.29%	0.00%	0.00%	0.00%	0.61%	0.00%	0.69%	11.65%	38.02%	0.00%	0.00%	29.73%

A-5.1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	EX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.66%	29.34%	0.00%	0.00%	0.00%	0.00%
4		INFORMATION ORIG/TERM															
5		OTHER ROT EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CORN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		CORNLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	2410	CABLE AND WIRE FACILITIES															
14		SUBSCRIBER LINE	\$65,769,172	LN 1/DIRECT	\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$0	\$0	\$296,061	\$0	\$0	\$0	\$0
15a		EXCHANGE WIDEBAND AND WHI	\$26,018,058	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$59,437	\$0	\$9,828,023	\$0	\$0	\$0	\$16,130,598
15b		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17a		INTEREXCHANGE WIDEBAND & DSL	\$7,610,416	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,610,416	\$0	\$0
17b		IX TRUNK - ACCESS	\$898,698	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$507,952	\$302,017	\$0	\$0	\$88,728	\$0	\$0
18		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		HOST REMOTE	\$48,603	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$48,603	\$0	\$0	\$0	\$0	\$0	\$0
21		EQUIPMENT PURCHASED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL CABLE AND WIRE FACILITIES	\$100,344,946		\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$615,992	\$302,017	\$10,124,084	\$0	\$7,699,144	\$0	\$16,130,598
23		% DISTRIBUTION	100.00%		0.00%	65.25%	0.00%	0.00%	0.00%	0.00%	0.61%	0.30%	10.09%	0.00%	7.67%	0.00%	16.08%
24		TOTAL CABLE & WIRE FACILITIES	\$100,344,946		\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$615,992	\$302,017	\$10,124,084	\$0	\$7,699,144	\$0	\$16,130,598
		% DISTRIBUTION	100.00%		0.00%	65.25%	0.00%	0.00%	0.00%	0.00%	0.61%	0.30%	10.09%	0.00%	7.67%	0.00%	16.08%

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$6,371,913	A-3LN 5	\$0	\$2,579,255	\$564,724	\$0	\$0	\$33,205	\$18,418	\$29,106	\$656,745	\$993,752	\$241,178	\$6,033	\$1,249,495
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$17,215,183	A-4LN 47	\$0	\$0	\$16,794,287	\$0	\$0	\$420,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$65,375,435	A-4LN 48	\$0	\$12,357,805	\$0	\$0	\$0	\$483,101	\$0	\$422,299	\$8,875,877	\$24,566,486	\$0	\$0	\$18,649,897
6		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$82,069,699	A-5LN 22	\$0	\$53,993,047	\$0	\$0	\$0	\$0	\$471,228	\$249,967	\$8,335,162	\$0	\$6,139,442	\$0	\$1,280,312
9		TOTAL ACCUM DEPR - TDS	\$17,103,229		\$68,930,647	\$17,359,011	\$0	\$0	\$0	\$937,203	\$489,647	\$701,342	\$17,867,784	\$25,580,238	\$6,380,621	\$6,033	\$32,779,705
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$17,103,229		\$68,930,647	\$17,359,011	\$0	\$0	\$0	\$937,203	\$489,647	\$701,342	\$17,867,784	\$25,580,238	\$6,380,621	\$6,033	\$32,779,705
12		% DISTRIBUTION	100.00%		0.00%	40.30%	10.15%	0.00%	0.00%	0.55%	0.29%	0.41%	10.45%	14.96%	3.73%	0.00%	19.17%
13	3400	ACCUMULATED AMORTIZATION															
14		TANGIBLE ASSETS															
15		CAPITAL LEASES	\$0	A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		LEASEHOLD IMPROVEMENTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		INTANGIBLE ASSETS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4100A	% 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%
23	4340	NET OPERATING DEFERRED INC TAX															
24		GENERAL SUPPORT	(\$85,835)	A-3LN 5	\$0	(\$20,738)	(\$10,970)	\$0	\$0	(\$783)	(\$300)	(\$905)	(\$5,625)	(\$14,242)	(\$4,048)	(\$59)	(\$19,163)
25		CENTRAL OFFICE EQUIP	\$2,620,025	A-4LN 43	\$0	\$377,546	\$439,874	\$0	\$0	\$29,444	\$0	\$19,577	\$219,222	\$824,806	\$0	\$0	\$707,556
26		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CABLE AND WIRE FACILITIES	\$2,541,228	A-5LN 22	\$0	\$1,581,108	\$0	\$0	\$0	\$22,040	\$10,795	\$219,021	\$0	\$290,230	\$0	\$0	\$485,033
28		UNDISTRIBUTED	\$289,994	A-5LN 10	\$0	\$111,497	\$23,521	\$0	\$0	\$1,526	\$1,218	\$15,561	\$25,975	\$4,660,02	\$13,666	\$8	\$65,020
29		TOTAL NET DEFERRED INC TAX	\$5,365,414		\$0	\$2,040,413	\$452,425	\$0	\$0	\$30,187	\$22,957	\$31,029	\$458,594	\$858,566	\$259,848	(\$51)	\$1,211,447
30		% DISTRIBUTION	100.00%		0.00%	38.03%	8.43%	0.00%	0.00%	0.56%	0.43%	0.58%	8.55%	16.00%	4.84%	0.00%	22.58%
31	4040A	CUST. DEPOSITS & OTHER DEF CRS-NET															
32	4360	GENERAL SUPPORT	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CENTRAL OFFICE EQUIP	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		CABLE AND WIRE FACILITIES	\$0	A-5LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER LONG TERM LIABILITIES	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	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	\$208,443,536	VARIOUS	\$0	\$84,045,154	\$17,774,067	\$0	\$0	\$1,045,930	\$638,441	\$918,241	\$21,650,093	\$32,575,619	\$7,990,990	\$7,234	\$41,797,766
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$208,443,536		\$0	\$84,045,154	\$17,774,067	\$0	\$0	\$1,045,930	\$638,441	\$918,241	\$21,650,093	\$32,575,619	\$7,990,990	\$7,234	\$41,797,766
4		% DISTRIBUTION	100.00%		0.00%	40.32%	8.53%	0.00%	0.00%	0.50%	0.31%	0.44%	10.39%	15.63%	3.83%	0.00%	20.05%
		PLANT SPECIFIC EXPENSES															
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$64,082	LN 4	\$0	\$25,864	\$4,895	\$0	\$0	\$279	\$194	\$219	\$7,390	\$9,932	\$2,194	\$2	\$13,114
7	6120	GENERAL SUPPORT	\$1,590,649	A-3, LN 5	\$0	\$641,061	\$128,151	\$0	\$0	\$7,443	\$4,965	\$6,298	\$171,502	\$247,426	\$59,265	\$1,550	\$322,990
8		TOTAL GENERAL SUPPORT EXP	\$1,654,731		\$0	\$666,925	\$133,046	\$0	\$0	\$7,722	\$5,158	\$6,516	\$178,891	\$257,358	\$61,459	\$1,552	\$336,104
9		% DISTRIBUTION	100.00%		0.00%	40.30%	8.04%	0.00%	0.00%	0.47%	0.31%	0.39%	10.81%	15.55%	3.71%	0.09%	20.31%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$861,666	A-4, LN 47	\$0	\$0	\$851,344	\$0	\$0	\$10,322	\$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	\$1,548,252	A-4, LN 48	\$0	\$291,725	\$0	\$0	\$0	\$10,835	\$0	\$10,448	\$201,085	\$584,125	\$0	\$0	\$450,032
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	\$2,409,918		\$0	\$291,725	\$851,344	\$0	\$0	\$21,158	\$0	\$10,448	\$201,085	\$584,125	\$0	\$0	\$450,032
16		% DISTRIBUTION	100.00%		0.00%	12.11%	35.33%	0.00%	0.00%	0.88%	0.00%	0.43%	8.34%	24.24%	0.00%	0.00%	18.67%
17	6310	INFORMATION ORG/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 ORG/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	\$2,124,995	A-5, LN 22	\$0	\$1,402,031	\$0	\$0	\$0	\$0	\$11,923	\$5,506	\$220,447	\$0	\$153,204	\$0	\$331,884
25		TOTAL PLANT SPECIFIC EXPENSE	\$6,189,645		\$0	\$2,360,681	\$984,390	\$0	\$0	\$28,879	\$17,082	\$22,471	\$600,424	\$841,483	\$214,463	\$1,552	\$1,118,020
26		% DISTRIBUTION	100.00%		0.00%	38.14%	15.90%	0.00%	0.00%	0.47%	0.28%	0.36%	9.70%	13.60%	3.47%	0.03%	18.06%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$100,441,439	A-4.LN 38	\$0	\$15,462,308	\$17,107,374	\$0	\$0	\$1,007,067	\$0	\$582,462	\$10,734,326	\$31,382,869	\$0	\$0	\$24,165,033
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	\$100,344,946	A-5.LN 21	\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$615,992	\$302,017	\$10,124,084	\$0	\$7,699,144	\$0	\$16,130,398
4		TOTAL	\$200,786,384		\$0	\$80,935,419	\$17,107,374	\$0	\$0	\$1,007,067	\$615,992	\$884,479	\$20,858,411	\$31,382,869	\$7,699,144	\$0	\$40,295,630
5		% DISTRIBUTION	100.00%		0.00%	40.31%	8.52%	0.00%	0.00%	0.50%	0.31%	0.44%	10.39%	15.63%	3.83%	0.00%	20.07%
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	\$4,217,226	LN 5	\$0	\$1,700,101	\$345,782	\$0	\$0	\$20,096	\$12,865	\$17,068	\$456,088	\$657,078	\$155,164	\$0	\$852,984
8	6540	ACCESS / USF EXPENSE	\$1,525,652	DIRECT	\$0	\$1,525,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$212,794	A-3.LN 5	\$0	\$88,127	\$16,320	\$0	\$0	\$883	\$663	\$689	\$23,376	\$32,355	\$8,009	\$210	\$42,163
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$299,269	A-4.LN 47	\$0	\$0	\$296,100	\$0	\$0	\$3,168	\$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	\$3,190,882	A-4.LN 48	\$0	\$550,633	\$0	\$0	\$0	\$17,380	\$0	\$37,706	\$276,482	\$1,255,695	\$0	\$0	\$1,052,986
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	\$2,907,769	A-5.LN 22	\$0	\$1,860,523	\$0	\$0	\$0	\$0	\$19,240	\$5,673	\$320,501	\$0	\$204,865	\$0	\$496,966
17		TOTAL DEP EXP - PLANT IN SERVICE	\$6,610,714		\$0	\$2,499,282	\$312,421	\$0	\$0	\$21,432	\$19,903	\$44,068	\$620,359	\$1,288,050	\$212,874	\$210	\$1,592,115
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	\$6,610,714		\$0	\$2,499,282	\$312,421	\$0	\$0	\$21,432	\$19,903	\$44,068	\$620,359	\$1,288,050	\$212,874	\$210	\$1,592,115
20		% DISTRIBUTION	100.00%		0.00%	37.81%	4.73%	0.00%	0.00%	0.32%	0.30%	0.67%	9.38%	19.48%	3.22%	0.00%	24.08%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3.LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMENTS	\$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	\$530,534	A-3.LN 10	\$0	\$213,033	\$46,088	\$0	\$0	\$2,716	\$1,503	\$2,335	\$57,428	\$82,780	\$18,779	\$19	\$105,854
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	\$530,534		\$0	\$213,033	\$46,088	\$0	\$0	\$2,716	\$1,503	\$2,335	\$57,428	\$82,780	\$18,779	\$19	\$105,854
28		% DISTRIBUTION	100.00%		0.00%	40.15%	8.69%	0.00%	0.00%	0.51%	0.28%	0.44%	10.82%	15.60%	3.54%	0.00%	19.95%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$12,884,126		\$0	\$5,938,067	\$704,291	\$0	\$0	\$44,244	\$34,271	\$63,471	\$1,133,876	\$2,027,908	\$386,817	\$229	\$2,550,954
30		% DISTRIBUTION	100.00%		0.00%	46.09%	5.47%	0.00%	0.00%	0.34%	0.27%	0.49%	8.80%	15.74%	3.00%	0.00%	19.80%
RENT REVENUES/ OTHER INC/ G-L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$38	A-3.LN 5	\$0	\$17	\$3	\$0	\$0	\$0	\$0	\$0	\$4	\$6	\$2	\$0	\$6
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$232,616	A-4.LN 43	\$0	\$36,978	\$33,265	\$0	\$0	\$1,675	\$0	\$645	\$34,585	\$71,574	\$0	\$0	\$53,893
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$85,713	A-5.LN 22	\$0	\$56,397	\$0	\$0	\$0	\$0	\$368	\$178	\$10,920	\$0	\$4,280	\$0	\$13,571
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	\$318,367		\$0	\$93,392	\$33,268	\$0	\$0	\$1,676	\$368	\$823	\$45,509	\$71,580	\$4,282	\$0	\$67,470

A-11,lofl

