

		all_36
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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	\$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	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$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	LN 33	\$0	\$194,939	\$0	\$166,876	\$94,067	\$60,776	\$11,561	\$486	\$0	\$0	\$453,644
10	LESS, STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$982,348	LN 9+LN 10	\$0	\$194,939	\$0	\$166,876	\$94,067	\$60,776	\$11,561	\$486	\$0	\$0	\$453,644
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	\$27,292,514
14	OTHER ALLOWABLE EXPENSES	\$0	S-8,LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$78,242,495	S+8+11 thru 15	\$0	\$17,803,375	\$0	\$12,851,372	\$7,898,178	\$4,052,877	\$1,485,154	\$46,135	\$0	\$0	\$34,105,405
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	\$258,684
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	\$34,364,088

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2,LN 33 LESS AC'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%	\$4,787,065	\$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	\$13,677,329	LN25+LN28-S-12,LI	\$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%	\$982,348	\$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	INTERSTATE MESSAGE TOLL				INTRASTATE MESSAGE TOLL				TWX	EAS	EXCHANGE	OTHER	
					ALLOCATION BASIS	INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRALATA	INTERLATA	SPECIAL ACCESS 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	OX		\$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%
12	GEN SUPPORT ASSETS, COE, INFORMATION			\$501,909,783		\$0	\$107,133,093	\$0	\$84,724,769	\$52,779,459	\$24,449,594	\$10,478,248	\$184,532	\$0	\$0	\$222,160,888	\$0
13	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	\$222,160,888	\$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																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$68,620	LN 11+DIRECT	\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
22	GENERAL SUPPORT			\$68,620	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$68,620		\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
28	TOTAL TANGIBLE ASSETS			\$68,620		\$0	\$13,548	\$0	\$11,330	\$4,809	\$2,124	\$2,753	\$16	\$0	\$0	\$34,040	\$0
29	% 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%
30																	
31	GEN SUPPORT ASSETS, COE, INFORMATION			\$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
32	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%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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 % DISTRIBUTION		2.3	\$1,693,633	LN 12-DIRECT	\$0	\$1,693,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	LOCAL SWITCHING EQUIPMENT ACCESS		2210 3.0														
48	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
49	SUBTOTAL LOCAL SWITCHING % DISTRIBUTION		3.2	\$47,458,631	S-6, LN 3	\$0	\$18,397,105	\$0	\$0	\$5,882,110	\$3,027,685	\$0	\$0	\$0	\$0	\$20,151,731	\$0
50	TOTAL SWITCHING EQUIPMENT			\$49,152,264		\$0	\$20,990,738	\$0	\$0	\$5,882,110	\$3,027,685	\$0	\$0	\$0	\$0	\$20,151,731	\$0
51	% DISTRIBUTION			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%
52	TOTAL SWITCHING EQUIPMENT % DISTRIBUTION			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%
53	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$15,449,758	AL-1LN12	\$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		4.11 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-1LN 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 % DISTRIBUTION		62	\$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	INTEREXCHANGE CIRCUIT		4.1PCP	\$859,450	DIRECT	\$0	\$0	\$0	\$859,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	4.22 - IXC WB = DS1 >		4.22	\$27,842,985	AL-1LN14	\$0	\$0	\$0	\$23,831,347	\$0	\$0	\$3,980,805	\$30,833	\$0	\$0	\$0	\$0
66	TOLL - BASIC		4.231	\$1,481,657	AL-1LN6	\$0	\$924,426	\$0	\$13,118	\$301,022	\$162,367	\$14,649	\$777	\$0	\$0	\$65,298	\$0
67	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION		70	\$29,324,642		\$0	\$924,426	\$0	\$23,844,465	\$301,022	\$162,367	\$3,995,454	\$31,610	\$0	\$0	\$65,298	\$0
70	HOST-REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$1,313	\$1,033	\$0	\$13,628	\$0	\$0	\$0	\$0	\$0
71	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
72	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	SUBTOTAL HOST-REMOTE CIRCUIT % DISTRIBUTION		74	\$390,153		\$0	\$100,053	\$0	\$0	\$122,903	\$33,129	\$0	\$0	\$0	\$0	\$134,068	\$0
74	EQUIPMENT RENTED OTHERS		75	\$0	LN 16-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	TOTAL TRANSMISSION EQUIPMENT		76	\$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
76	% DISTRIBUTION		77	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%
77	TOTAL CENTRAL OFFICE EQUIPMENT		80	\$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
78	% DISTRIBUTION		81	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	15.55%	7.75%	0.00%	0.00%	0.00%	0.00%	51.70%	0.00%
2	RELATIVE MOUS - 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-1LN 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-1LN 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-1LN 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-1LN 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 MOUS - 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%
	INFORMATION ORIGIN/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$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
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$263,562,664		\$0	\$65,674,909	\$0	\$296,253	\$35,574,473	\$16,281,762	\$224,892	\$16,774	\$0	\$0	\$145,493,601	\$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	\$66,690,160	\$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%

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	0.00%
2	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	\$807,008	\$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	\$889,185	\$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																	
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																	
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		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%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	0.00%
2	CAPITAL LEASES	2881		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	2882		100.00%	S-7,LN 7	0.00%	19.74%	0.00%	16.51%	7.01%	3.10%	4.01%	0.02%	0.00%	0.00%	49.61%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	19.74%	0.00%	16.51%	7.01%	3.10%	4.01%	0.02%	0.00%	0.00%	49.61%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	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%	21.56%	0.00%	17.27%	12.33%	6.09%	1.23%	0.05%	0.00%	0.00%	41.48%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			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
12	% DISTRIBUTION			100.00%		0.00%	19.10%	0.00%	18.68%	3.20%	4.93%	3.90%	0.05%	0.00%	0.00%	50.13%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$10,081,584	LN 7+DIRECT	\$0	\$2,124,975	\$0	\$1,709,655	\$893,362	\$479,133	\$235,564	\$3,732	\$0	\$0	\$4,535,163	\$0
14	ACCESS / USF EXPENSE	6540		\$1,519,190	DIRECT	\$0	\$1,503,032	\$0	\$0	\$16,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$973,362	S-3,LN 11	\$0	\$202,133	\$0	\$159,616	\$110,942	\$43,752	\$23,499	\$370	\$0	\$0	\$433,051	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$974,534	S-4,LN 53	\$0	\$316,293	\$0	\$0	\$128,179	\$61,541	\$0	\$0	\$0	\$0	\$468,521	\$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			\$7,443,663	S-4,LN 79	\$0	\$922,973	\$0	\$3,181,465	\$508,986	\$255,656	\$302,111	\$7,433	\$0	\$0	\$2,265,039	\$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			\$8,740,577	S-5,LN 43	\$0	\$1,934,157	\$0	\$762,458	\$975,494	\$507,271	\$92,764	\$1,986	\$0	\$0	\$4,466,448	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$18,132,137		\$0	\$3,375,556	\$0	\$4,103,539	\$1,723,600	\$868,220	\$418,374	\$9,789	\$0	\$0	\$7,633,058	\$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			\$18,132,137		\$0	\$3,375,556	\$0	\$4,103,539	\$1,723,600	\$868,220	\$418,374	\$9,789	\$0	\$0	\$7,633,058	\$0
25	% DISTRIBUTION			100.00%		0.00%	18.62%	0.00%	22.63%	9.51%	4.79%	2.31%	0.05%	0.00%	0.00%	42.10%	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		\$1,303,482	LN 5+DIRECT	\$0	\$276,776	\$0	\$220,056	\$126,202	\$59,620	\$30,878	\$426	\$0	\$0	\$589,525	\$0
30	OTHER - TTPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$1,303,482		\$0	\$276,776	\$0	\$220,056	\$126,202	\$59,620	\$30,878	\$426	\$0	\$0	\$589,525	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.23%	0.00%	16.88%	9.68%	4.57%	2.37%	0.03%	0.00%	0.00%	45.23%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$102	S-3,LN 11+DIR	\$0	\$21	\$0	\$15	\$21	\$5	\$1	\$0	\$0	\$0	\$39	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$489,937	S-4,LN 81+DIR	\$0	\$79,550	\$0	\$141,071	\$29,484	\$14,944	\$34,257	\$238	\$0	\$0	\$190,391	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$264,368	S-5,LN 43+DIR	\$0	\$58,391	\$0	\$21,951	\$21,160	\$9,623	\$4,604	\$15	\$0	\$0	\$148,624	\$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			\$754,407		\$0	\$137,962	\$0	\$163,037	\$50,665	\$24,573	\$38,862	\$253	\$0	\$0	\$339,055	\$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				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLD)			100.00%	INPUT	0.00%	17.00%	0.00%	0.00%	6.95%	4.05%	0.00%	0.00%	0.00%	0.00%	72.02%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	32.55%	0.00%	0.00%	4.76%	6.14%	0.00%	0.00%	0.00%	0.00%	56.55%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	41.20%	0.00%	10.16%	23.33%	16.37%	7.84%	1.09%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.52%	0.05%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	40.05%	0.00%	9.95%	23.87%	17.12%	7.96%	1.05%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$4,660,970	INPUT	\$0	\$1,161,006	\$0	\$187,503	\$370,877	\$339,065	\$96,759	\$8,498	\$0	\$0	\$2,497,262	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$27,039	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,039	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$24,866	DIRECT	\$0	\$0	\$0	\$0	\$24,456	\$0	\$0	\$0	\$0	\$0	\$409	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$8,811	LN 3	\$0	\$1,418	\$0	\$0	\$448	\$319	\$0	\$0	\$0	\$0	\$6,626	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$8,811		\$0	\$1,418	\$0	\$0	\$448	\$319	\$0	\$0	\$0	\$0	\$6,626	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	-END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			1.11	\$41,388	DIRECT	\$0	\$41,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$280,518	LN 7	\$0	\$16,618	\$0	\$825	\$51,991	\$101	\$0	\$0	\$0	\$210,276	\$0
26	-END USER PAYMENT & COLLECTION			1.2	\$112,666	LN 4	\$0	\$34,958	\$0	\$0	\$6,474	\$5,536	\$0	\$0	\$0	\$65,698	\$0
27	-END USER BILLING INQUIRY			1.3	\$152,905	LN 8	\$0	\$9,741	\$0	\$276	\$5,193	\$0	\$203	\$0	\$0	\$137,493	\$0
28	-IX CARRIER SVC ORDER PROCESSING			1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	-IX CARRIER PAYMENT & COLLECTION			1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	-IX CARRIER BILLING INQUIRY			1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	-COIN COLLECTION AND ADMINISTRATION			1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$587,477		\$0	\$102,705	\$0	\$1,101	\$63,658	\$5,637	\$910	\$0	\$0	\$0	\$413,466	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			2.1													
35	- TOLL TICKET PROCESSING			2.11	\$44,294	AL-1LN16	\$0	\$7,166	\$0	\$0	\$21,833	\$3,505	\$0	\$0	\$0	\$11,790	\$0
36	- LOCAL MESSAGE PROCESSING			2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$637,960	AL-1LN18, LN19	\$0	\$190,269	\$0	\$0	\$189,728	\$34,117	\$0	\$0	\$0	\$223,845	\$0
38	-END USER COMMON LINE			2.3	\$33,577	DIRECT	\$0	\$33,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$324,721	LN 11	\$0	\$129,654	\$0	\$32,705	\$79,201	\$66,246	\$15,179	\$1,736	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,040,552		\$0	\$360,665	\$0	\$32,705	\$290,762	\$103,869	\$15,179	\$1,736	\$0	\$0	\$235,636	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,628,028	LN 32+LN 40	\$0	\$463,570	\$0	\$33,806	\$354,420	\$109,506	\$16,089	\$1,736	\$0	\$0	\$649,102	\$0
42	% DISTRIBUTION			400.00%		0.00%	113.25%	0.00%	8.08%	81.47%	27.90%	6.39%	0.80%	0.00%	0.00%	162.01%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$663,189	LN 42+DIRECT	\$0	\$337,858	\$0	\$9,425	\$99,595	\$30,576	\$4,282	\$439	\$0	\$0	\$181,015	\$0
44	TOTAL SERVICES EXPENSE			\$2,351,933		\$0	\$802,645	\$0	\$43,231	\$478,919	\$140,402	\$20,371	\$2,175	\$0	\$0	\$864,191	\$0
45	% DISTRIBUTION			100.00%		0.00%	34.13%	0.00%	1.84%	20.36%	5.97%	0.87%	0.09%	0.00%	0.00%	36.74%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$7,012,903	LN 12+LN 44	\$0	\$1,963,651	\$0	\$230,734	\$849,796	\$479,467	\$117,129	\$10,673	\$0	\$0	\$3,361,452	\$0
47	% DISTRIBUTION			100.00%		0.00%	28.00%	0.00%	3.29%	12.12%	6.84%	1.67%	0.15%	0.00%	0.00%	47.93%	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	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				LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500			LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS				LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%			LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%			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
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

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	69,520	SPF	-	17,322	-	81	8,636	4,087	62	4	-	-	39,329	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.12%	12.42%	5.88%	0.09%	0.01%	0.00%	0.00%	56.57%	0.00%	
3	ALLOCATED LOOPS - CWF	69,520	SPF	-	17,322	-	81	8,636	4,087	62	4	-	-	39,329	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.12%	12.42%	5.88%	0.09%	0.01%	0.00%	0.00%	56.57%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	7,191	TOLL MOU	-	4,076	-	44	1,626	1,117	57	3	-	-	268	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	56.68%	0.00%	0.61%	22.62%	15.53%	0.79%	0.04%	0.00%	0.00%	3.73%	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	5,495	WB CKTS	-	31	-	3,278	13	6	263	2	-	-	1,902	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.57%	0.00%	59.66%	0.23%	0.11%	4.79%	0.04%	0.00%	0.00%	34.61%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	9,412	WB CKTS	-	31	-	4,874	13	6	984	10	-	-	3,495	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.33%	0.00%	51.78%	0.13%	0.06%	10.46%	0.10%	0.00%	0.00%	37.13%	0.00%	
13	ALLOCATED WIDEBAND CHANNELS (CKTS)	5,867	WB CKTS Less Lo	-	-	-	4,874	-	-	984	10	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	83.07%	0.00%	0.00%	16.77%	0.16%	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	\$14,802,694	S-9:LN 27	\$0	\$3,105,470	\$0	\$2,587,485	\$1,569,122	\$691,321	\$330,774	\$6,118	\$0	\$0	\$6,512,403
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$11,600,774	VARIOUS	\$0	\$3,628,006	\$0	\$1,709,655	\$1,009,520	\$479,133	\$235,564	\$3,732	\$0	\$0	\$4,535,163
3	CUSTOMER OPERATIONS EXP - MARKETING	\$4,660,970	S-11:LN 12	\$0	\$1,161,006	\$0	\$187,503	\$370,877	\$339,065	\$96,759	\$8,498	\$0	\$0	\$2,497,262
4	CUSTOMER OPERATIONS EXP - SERVICES	\$2,351,933	S-11:LN 44	\$0	\$802,645	\$0	\$43,231	\$478,919	\$140,402	\$20,371	\$2,175	\$0	\$0	\$864,191
5	CORPORATE OPERATIONS EXPENSE	\$9,728,353	S-12:LN 13	\$0	\$2,283,033	\$0	\$1,358,914	\$1,110,817	\$540,619	\$181,944	\$8,427	\$0	\$0	\$4,244,599
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)	\$1,675,514	S-12:LN 29 + 31	\$0	\$301,925	\$0	\$371,360	\$211,482	\$52,785	\$9,024	(\$221)	\$0	\$0	\$729,157
10	STATE INCOME TAX (ACTUAL)	\$85,751	S-12:LN 32	\$0	\$14,090	\$0	\$23,184	\$19,029	(\$989)	(\$372)	(\$70)	\$0	\$0	\$30,879
11	OTHER OPERATING TAX	\$1,752,260	S-12:LN 33	\$0	\$405,977	\$0	\$296,838	\$166,599	\$91,591	\$35,106	\$781	\$0	\$0	\$755,368
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$164,515	RECORDS	\$0	\$0	\$0	\$0	\$27	\$17,495	\$2,900	\$12,423	\$0	\$0	\$13,167
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	\$46,822,764	\$0	\$11,702,153	\$0	\$6,578,171	\$4,936,391	\$2,351,423	\$912,070	\$41,864	\$0	\$0	\$0	\$20,300,692
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,924,228	\$0	\$480,912	\$0	\$270,336	\$202,866	\$96,634	\$37,482	\$1,720	\$0	\$0	\$0	\$834,277
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	\$1,924,228	\$0	\$480,912	\$0	\$270,336	\$202,866	\$96,634	\$37,482	\$1,720	\$0	\$0	\$0	\$834,277

DESCRIPTION	SCHEDULE	P_Alt_69
-	EC-1050	Neca_Input
TRUE-UP FOR NECA EC-1050	SUM1	P_Sum1
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REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-2	P_A2
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ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-8	P_A8
SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS	A-9	P_A9
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CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-12	P_A12
CORPORATE OPERATIONS EXPENSE ALLOCATION	AL-1	P_A1
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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	\$7,428	\$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 ORGTERM	\$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	\$17,433,537	\$0	\$0	\$7,041,771	
7		TANGIBLE ASSETS	\$24,878	\$0	\$11,140	\$0	\$2,407	\$0	\$7,438	\$0	\$1	\$3,891	
8		INTANGIBLE ASSETS	\$943,261	\$0	\$412,168	\$0	\$13,153	\$0	\$266,680	\$0	\$38	\$0	\$151,221
9		TOTAL PLANT IN SERVICE	\$192,826,000	\$0	\$84,589,476	\$0	\$23,078,344	\$0	\$54,200,061	\$0	\$7,467	\$0	\$30,950,652
10		PROPERTY HELD FOR FUTURE USE	\$0	\$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	\$0	\$456,156
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$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	\$0	\$31,406,808
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$160,232,054	\$0	\$68,690,831	\$0	\$21,610,731	\$0	\$45,040,952	\$0	\$6,008	\$0	\$24,883,532
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$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	\$0	\$1,960
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$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	(\$19)	\$0	\$1,143,178
21		OTHER DEFERRED CREDITS - NET	\$0	\$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	\$1,588	\$0	\$5,378,138
23		MATERIALS AND SUPPLIES	\$410,863	\$0	\$185,960	\$0	\$37,852	\$0	\$118,342	\$0	\$16	\$0	\$68,694
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		OTHER JURISDICTIONAL ASSETS	\$0	\$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	\$0	\$120,460
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	\$1,634	\$0	\$5,567,292
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,281,927	\$126	\$1,628,540	\$0	\$117,205	\$0	\$930,335	\$0	\$178	\$0	\$605,443
30		PLANT SPECIFIC EXPENSE	\$5,692,955	\$0	\$2,369,753	\$0	\$1,005,406	\$0	\$1,474,906	\$0	\$1,540	\$0	\$841,349
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,337,661	\$0	\$3,189,658	\$0	\$438,348	\$0	\$1,087,550	\$0	\$0	\$0	\$622,105
32		DEPRECIATION & AMORTIZATION	\$7,979,926	\$0	\$3,146,857	\$0	\$506,245	\$0	\$2,667,565	\$0	\$415	\$0	\$1,655,844
33		MARKETING EXPENSE	\$1,348,509	\$0	\$584,156	\$0	\$164,100	\$0	\$380,192	\$0	\$54	\$0	\$220,008
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$845,876	\$0	\$130,405	\$0	\$69,508	\$0	\$142,244	\$0	\$424,308	\$0	\$79,411
35		CORPORATE OPERATIONS EXPENSES	\$3,641,947	\$31,096	\$1,656,469	\$0	\$470,927	\$0	\$882,537	\$0	\$114,302	\$0	\$486,617
36		EQUAL ACCESS EXPENSE	\$0	\$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	\$0	\$118,917
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39		UNCOLLECTIBLES/RENT REVENUES	(\$300,950)	\$0	(\$95,653)	\$0	(\$42,277)	\$0	(\$106,311)	\$0	(\$0)	\$0	(\$56,706)
40		NON OPERATING EXPENSE	\$0	\$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	\$0	\$3,967,545
42		STATE INCOME TAX - NET OF ITC	\$50,814	\$12	\$180,729	\$0	\$12,623	\$0	\$101,668	\$0	\$19	\$0	\$66,763
43		SUBTOTAL OPER EXPENSE & TAX	\$25,696,505	\$31,108	\$11,471,069	\$0	\$2,700,536	\$0	\$6,828,820	\$0	\$540,664	\$0	\$4,034,308
44		FEDERAL INCOME TAX - NET OF ITC	\$1,766,314	\$68	\$876,510	\$0	\$63,076	\$0	\$500,700	\$0	\$96	\$0	\$325,864
45		TOTAL REVENUE REQUIREMENT	\$30,654,746	\$31,302	\$13,976,119	\$0	\$2,880,917	\$0	\$8,259,855	\$0	\$540,937	\$0	\$4,065,616
46		% DISTRIBUTION	100.00%	0.12%	45.39%	0.00%	9.06%	0.00%	27.11%	0.00%	1.72%	0.00%	16.69%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	(\$726,156)	\$0	\$63,789	\$0	\$0	\$0	\$24,507
48		POST MAG REVENUE REQUIREMENT	\$30,654,746	\$31,302	\$14,613,979	\$0	\$2,154,761	\$0	\$8,323,644	\$0	\$540,937	\$0	\$4,090,123

A-1.16f SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL 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%	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	\$19	\$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	\$19	\$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 24	\$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 TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$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
		SPECIAL ACCESS INCLUDING WBI															
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-12,14+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	\$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		FIT 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		FEDERAL INCOME TAX	\$1,766,314	LN 27+FITR	\$68	\$876,510	\$41,519	\$0	\$0	\$1,582	\$8,844	\$11,130	\$173,922	\$231,761	\$95,017	\$19	\$325,864
29	35.00%	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	\$19	\$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 FIT	(\$148,430)		(\$6)	(\$73,650)	(\$3,489)	\$0	\$0	(\$133)	(\$743)	(\$935)	(\$14,615)	(\$19,476)	(\$7,985)	(\$8)	(\$27,384)

A-2.16f1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL-TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$7,256,169	A-3,LN 4	\$0	\$3,200,808	\$78,953	\$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	\$72,538,467	A-4,LN 41	\$0	\$15,290,451	\$0	\$0	\$0	\$539,279	\$0	\$537,535	\$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	\$0	\$7,941,771
7	2690	TANGIBLE ASSETS	\$24,878	A-3,LN 14	\$0	\$11,140	\$2,218	\$0	\$0	\$89	\$57	\$44	\$5,902	\$3,359	\$377	\$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	\$56,968	\$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	\$25,804,526	\$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 JURISD. 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	\$328,955	\$74,431	\$0	\$0	\$8,886	\$2,522	\$3,362	\$79,542	\$100,447	\$31,412	\$29	\$120,460
31		NET TELEPHONE PLANT 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%

A-3.1ed1 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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$92,626,205	A-4, LN 42	\$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
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	\$91,975,488	A-5, LN 23	\$0	\$65,674,909	\$0	\$0	\$0	\$621,216	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771	\$0
1d		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
1e		% 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%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$6,963,176	LN 1e	\$0	\$3,074,103	\$701,097	\$0	\$0	\$82,576	\$22,468	\$31,467	\$733,737	\$931,819	\$290,453	\$0	\$1,095,456
3		GENERAL PURPOSE COMPUTERS	\$292,993	LN 1e & DIRECT	\$0	\$126,706	\$27,856	\$0	\$0	\$2,646	\$825	\$1,046	\$33,284	\$38,345	\$10,199	\$7,428	\$44,659
4		TOTAL GENERAL SUPPORT ASSETS	\$7,256,169		\$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
5		% DISTRIBUTION	100.00%		0.00%	44.11%	10.05%	0.00%	0.00%	1.17%	0.32%	0.45%	10.57%	13.37%	4.14%	0.10%	15.71%
6		COEJOT, CWF AND GENERAL SUPPORT	\$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
7		% 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%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COEJOT, CWF, GENERAL SUPPORT	\$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
10		AND EQUAL ACCESS EQUIPMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2680	TANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$33,878	LN 10	\$0	\$11,140	\$2,218	\$0	\$0	\$89	\$57	\$44	\$3,502	\$3,559	\$577	\$1	\$3,891
14		TOTAL	\$33,878		\$0	\$11,140	\$2,218	\$0	\$0	\$89	\$57	\$44	\$3,502	\$3,559	\$577	\$1	\$3,891
15	2690	INTANGIBLE ASSETS	\$943,261	LN 10	\$0	\$412,168	\$94,937	\$0	\$0	\$11,048	\$2,991	\$4,177	\$102,825	\$126,887	\$36,968	\$38	\$151,221
16	1220	MATERIALS AND SUPPLIES	\$410,863	LN 10	\$0	\$185,960	\$32,363	\$0	\$0	\$2,727	\$1,648	\$1,113	\$47,154	\$53,372	\$17,815	\$16	\$68,694
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COEJOT, CWF, GEN SUPP & EQUAL ACCESS	\$107,128,952		\$0	\$84,166,168	\$19,126,058	\$0	\$0	\$2,318,134	\$644,509	\$874,082	\$0	\$0	\$0	\$0	\$0
22		FOR APPOINTING PRESCRIPTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	78.57%	17.85%	0.00%	0.00%	2.16%	0.60%	0.82%	0.00%	0.00%	0.00%	0.00%	0.00%
24		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$103,636,333		\$0	\$0	\$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
25		CARRIER ACCESS BILLING EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		% DISTRIBUTION	100.00%		0.00%	0.00%	17.75%	0.00%	0.00%	2.15%	0.60%	0.81%	18.76%	23.84%	7.47%	0.00%	28.61%

A-4.2of2 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	TERM	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 comm/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	\$14,427,508	\$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	\$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	\$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	\$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		TANDEM 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-5.1ed1 INFORMATION ORIGIN/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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.66%	29.34%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COMBESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$65,971,162	LN 1/DIRECT	\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$0	\$0	\$296,253	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$17,397,304	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$62,865	\$0	\$9,392,668	\$0	\$0	\$0	\$7,941,771
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$7,655,767	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,655,767	\$0	\$0
17a		IX TRUNK - ACCESS	\$902,529	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$509,626	\$304,034	\$0	\$0	\$88,868	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST REMOTE	\$48,725	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$48,725	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$91,975,488		\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$62,116	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771
22		% 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%
23		TOTAL CABLE & WIRE FACILITIES	\$91,975,488		\$0	\$65,674,909	\$0	\$0	\$0	\$0	\$62,116	\$304,034	\$9,688,921	\$0	\$7,744,635	\$0	\$7,941,771
24		% 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%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$191,857,862	VARIOUS	\$0	\$84,166,168	\$191,260,058	\$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	\$191,260,058	\$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	\$1,37,699	\$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 ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,937,927	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	\$5,692,855		\$0	\$2,349,753	\$904,779	\$0	\$0	\$61,726	\$17,195	\$21,705	\$570,709	\$689,823	\$214,373	\$1,540	\$841,249
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%

PLANT NON SPECIFIC EXPENSE 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
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 ORG/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	\$9,088,921	\$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%
6	6510	PLANT NONSPECIFIC EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	OTHER PROP PLANT & EQUIP 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	NETWORK OPERATIONS EXPENSE	\$1,503,032	DIRECT	\$0	\$1,503,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	ACCESS / USF EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		DEPRECIATION EXPENSE	\$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
10		GENERAL SUPPORT	\$316,295	A-4.LN 47	\$0	\$0	\$304,880	\$0	\$0	\$11,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$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
13		CENTRAL OFFICE TRANSMISSION	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		UNDISTRIBUTED COE	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORG/TERM	\$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
16		CABLE AND WIRE FACILITIES	\$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	
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	\$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	
19		TOTAL DEPRECIATION EXPENSE	\$7,479,095		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%
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%
21	6563	AMORTIZATION EXPENSE	\$0	A-3.LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	CAPITAL LEASE	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		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%
31	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L	\$36	A-3.LN 5	\$0	\$18	\$3	\$0	\$0	\$0	\$0	\$0	\$4	\$5	\$2	\$0	\$5
32	5240/7100/7500	GEN SUPPORT ASSETS	\$230,621	A-4.LN 43	\$0	\$37,845	\$38,526	\$0	\$0	\$1,579	\$0	\$601	\$31,807	\$59,849	\$0	\$0	\$49,715
33	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$80,342	A-5.LN 22	\$0	\$57,824	\$0	\$0	\$0	\$0	\$385	\$182	\$10,501	\$0	\$4,663	\$0	\$6,986
34	5240/7100/7500	CABLE & WIRE FACILITIES	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$300,999		\$0	\$95,665	\$39,529	\$0	\$0	\$1,579	\$385	\$785	\$42,012	\$59,854	\$4,465	\$0	\$56,706

CORPORATE OPERATIONS EXPENSE ALLOCATION

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
BIG THREE EXPENSES																	
1		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
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$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
4		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
5		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
6		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
7		% 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%
CORPORATE OPERATING EXPENSE																	
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,641,947	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
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INCOME ADJUSTMENTS																	
18		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DEPR ON CAP OVERHEADS - MEALS & ENT.	\$1,630	A-3, LN 10	\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
20		TOTAL	\$1,630		\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
21			\$1,630		\$0	\$735	\$139	\$0	\$0	\$14	\$6	\$5	\$179	\$213	\$73	\$0	\$267
OPERATING TAXES																	
22		FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	OTHER OPERATING TAXES	\$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
25	7240	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
26			\$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	
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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,LN 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,LN 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	\$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	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$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	LN 33	\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$0	\$358,930
10	LESS, STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$854,235	LN 9+LN 10	\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$0	\$358,930
13	OPERATING EXPENSE AND TAX	\$61,671,428	S-8,LN 20	\$0	\$14,174,356	\$0	\$11,179,936	\$5,987,754	\$3,011,589	\$1,262,343	\$33,488	\$0	\$0	\$26,021,962
14	OTHER ALLOWABLE EXPENSES	\$0	S-8,LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$74,578,532	5+8+11thru15	\$0	\$16,474,626	\$0	\$14,181,927	\$7,149,541	\$3,715,583	\$1,539,723	\$39,108	\$0	\$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	\$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	\$0	\$31,719,539

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2,LN 33 LESS AC'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,LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$166,606	S-12,LN 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,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$9,390,147	LN 25*FIT	\$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	\$2,496,115	LN 25*FIT	\$0	\$444,960	\$0	\$579,701	\$224,795	\$135,487	\$54,032	\$1,083	\$0	\$0	\$1,056,058
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$2,496,115	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,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$11,886,262	LN25+LN28-S-12LI	\$0	\$2,118,855	\$0	\$2,760,479	\$1,070,454	\$645,175	\$257,296	\$5,156	\$0	\$0	\$5,028,847
31	STATE INCOME TAX	\$854,235	LN 30*FIT	\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$0	\$358,930
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	\$854,235		\$0	\$152,572	\$0	\$198,191	\$77,357	\$48,660	\$18,127	\$399	\$0	\$0	\$358,930

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	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		\$45,547,769	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%	42.69%	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	% DISTRIBUTION			\$43,125,689		\$0	\$17,107,374	\$0	\$0	\$5,533,534	\$2,786,680	\$0	\$0	\$0	\$0	\$17,698,101	\$0
52	TOTAL SWITCHING EQUIPMENT			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%
53	% DISTRIBUTION			\$43,547,769		\$0	\$17,529,454	\$0	\$0	\$5,533,534	\$2,786,680	\$0	\$0	\$0	\$0	\$17,698,101	\$0
				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%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$17,451,495	AL-LLN12	\$0	\$50,984	\$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		4.11 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-LLN 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		6.2	\$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-LLN14	\$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-LLN6	\$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	\$135,189	\$36,776	\$0	\$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	\$135,189	\$36,776	\$0	\$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	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 MOUS - 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-1LN 4	0.00%	24.92%	0.00%	0.10%	15.51%	7.72%	0.08%	0.01%	0.00%	0.00%	51.66%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1LN 12	0.00%	0.31%	0.00%	49.85%	0.16%	0.06%	5.85%	0.10%	0.00%	0.00%	43.68%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1LN 14	0.00%	0.00%	0.00%	92.47%	0.00%	0.00%	7.37%	0.16%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1LN 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 MOUS - 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%
	INFORMATION ORIGIN/TERMINATION		2310														
10	OTHER HOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$262,802,186	LN 3	\$0	\$65,473,111	\$0	\$296,061	\$35,325,643	\$16,177,862	\$245,492	\$19,033	\$0	\$0	\$145,264,985	\$0
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$262,802,186		\$0	\$65,473,111	\$0	\$296,061	\$35,325,643	\$16,177,862	\$245,492	\$19,033	\$0	\$0	\$145,264,985	\$0
22	EXCHANGE WIDEBAND - JOINT			\$19,077,803	LN 4	\$0	\$59,437	\$0	\$9,828,023	\$23,127	\$11,092	\$2,328,194	\$6,281	\$0	\$0	\$6,821,650	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$16,130,598	DIRECT	\$0	\$0	\$0	\$16,130,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$35,208,401		\$0	\$59,437	\$0	\$25,958,621	\$23,127	\$11,092	\$2,328,194	\$6,281	\$0	\$0	\$6,821,650	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$377,485	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377,485	\$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	\$377,485		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377,485	\$0
28	INTEREXCHANGE WIDEBAND			\$8,384,695	LN 5	\$0	\$0	\$0	\$7,610,416	\$0	\$0	\$762,723	\$11,556	\$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	\$8,384,695		\$0	\$0	\$0	\$7,610,416	\$0	\$0	\$762,723	\$11,556	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,537,528	LN 6	\$0	\$809,969	\$0	\$88,728	\$380,835	\$196,830	\$17,450	\$2,722	\$0	\$0	\$40,994	\$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	\$1,537,528		\$0	\$809,969	\$0	\$88,728	\$380,835	\$196,830	\$17,450	\$2,722	\$0	\$0	\$40,994	\$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			\$215,950	LN 8	\$0	\$48,603	\$0	\$0	\$45,415	\$17,878	\$0	\$0	\$0	\$0	\$104,054	\$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	\$215,950		\$0	\$48,603	\$0	\$0	\$45,415	\$17,878	\$0	\$0	\$0	\$0	\$104,054	\$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			\$308,526,245		\$0	\$66,391,119	\$0	\$33,953,826	\$35,775,019	\$16,403,661	\$3,353,859	\$39,592	\$0	\$0	\$152,609,168	\$0
43	% DISTRIBUTION			100.00%		0.00%	21.52%	0.00%	11.01%	11.60%	5.32%	1.09%	0.01%	0.00%	0.00%	49.46%	0.00%

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	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	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%
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%	21.52%	0.00%	11.35%	13.49%	6.60%	0.63%	0.02%	0.00%	0.00%	46.39%	0.00%
GENERAL SUPPORT EXPENSE																	
7	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
8	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
9	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
10	% 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%
CENTRAL OFFICE EXPENSE																	
11	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
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		\$2,965,601	LN 2+DIRECT	\$0	\$512,605	\$0	\$1,035,647	\$233,992	\$108,589	\$137,792	\$2,214	\$0	\$0	\$934,761	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	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
16	% 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%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$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
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	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
26	% 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		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%	20.69%	11.81%	5.78%	1.41%	0.04%	0.00%	0.00%	39.93%	0.00%
2	CAPITAL LEASES	2881		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	2882		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%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			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
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																	
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			LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS	6563			LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563			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 - TTPA	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLD)			100.00%	INPUT	0.00%	17.00%	0.00%	0.00%	6.95%	4.05%	0.00%	0.00%	0.00%	0.00%	72.02%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	32.55%	0.00%	0.00%	4.76%	6.14%	0.00%	0.00%	0.00%	0.00%	56.55%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	41.20%	0.00%	10.16%	23.33%	16.37%	7.84%	1.09%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.52%	0.05%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	40.85%	0.00%	9.95%	23.87%	17.12%	7.96%	1.05%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$4,728,204	INPUT	\$0	\$1,177,731	\$0	\$190,208	\$376,231	\$343,954	\$98,133	\$8,620	\$0	\$0	\$2,533,329	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$27,446	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,446	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$25,240	DIRECT	\$0	\$0	\$0	\$0	\$24,825	\$0	\$0	\$0	\$0	\$0	\$415	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$8,944	LN 3	\$0	\$1,439	\$0	\$0	\$454	\$324	\$0	\$0	\$0	\$0	\$6,726	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$8,944		\$0	\$1,439	\$0	\$0	\$454	\$324	\$0	\$0	\$0	\$0	\$6,726	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			1.11	\$42,011	DIRECT	\$0	\$42,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$284,737	LN 7	\$0	\$16,868	\$0	\$837	\$52,773	\$102	\$718	\$0	\$0	\$0	\$213,438
26	- END USER PAYMENT & COLLECTION			1.2	\$114,363	LN 4	\$0	\$35,484	\$0	\$0	\$6,572	\$5,619	\$0	\$0	\$0	\$0	\$66,687
27	- END USER BILLING INQUIRY			1.3	\$155,206	LN 8	\$0	\$9,887	\$0	\$280	\$5,271	\$0	\$206	\$0	\$0	\$0	\$139,562
28	- IX CARRIER SVC ORDER PROCESSING			1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$596,317		\$0	\$104,250	\$0	\$1,118	\$64,616	\$5,722	\$923	\$0	\$0	\$0	\$419,687	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			2.1													
35	- TOLL TICKET PROCESSING			2.11	\$44,961	AL-1LN16	\$0	\$7,273	\$0	\$0	\$22,161	\$3,558	\$0	\$0	\$0	\$0	\$11,968
36	- LOCAL MESSAGE PROCESSING			2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$647,561	AL-1LN18,LN19	\$0	\$193,132	\$0	\$0	\$192,583	\$34,631	\$0	\$0	\$0	\$0	\$227,214
38	- END USER COMMON LINE			2.3	\$34,083	DIRECT	\$0	\$34,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$329,608	LN 11	\$0	\$131,605	\$0	\$33,197	\$80,393	\$67,243	\$15,408	\$1,762	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,056,212		\$0	\$366,093	\$0	\$33,197	\$295,138	\$105,433	\$15,408	\$1,762	\$0	\$0	\$239,182	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,652,529	LN 32+LN 40	\$0	\$470,543	\$0	\$34,315	\$359,754	\$111,154	\$16,331	\$1,762	\$0	\$0	\$668,869	\$0
42	% DISTRIBUTION			400.00%		0.00%	113.35%	0.00%	8.08%	81.47%	27.90%	6.99%	0.80%	0.00%	0.00%	162.01%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$672,050	LN 42+DIRECT	\$0	\$340,385	\$0	\$9,608	\$101,535	\$31,176	\$4,363	\$448	\$0	\$0	\$184,536	\$0
44	TOTAL SERVICES EXPENSE			\$2,386,208		\$0	\$812,168	\$0	\$43,923	\$486,568	\$142,654	\$20,694	\$2,209	\$0	\$0	\$877,993	\$0
45	% DISTRIBUTION			100.00%		0.00%	34.04%	0.00%	1.84%	20.39%	5.98%	0.09%	0.00%	0.00%	0.00%	36.79%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$7,114,413	LN 12+LN 44	\$0	\$1,989,899	\$0	\$234,130	\$862,798	\$486,608	\$118,827	\$10,829	\$0	\$0	\$3,411,322	\$0
47	% DISTRIBUTION			100.00%		0.00%	27.97%	0.00%	3.29%	12.13%	6.84%	1.67%	0.15%	0.00%	0.00%	47.95%	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	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				DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER				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				LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500			LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS				LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%			LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%			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
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			LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210			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 FX 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	\$283,639	\$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	\$376,231	\$383,954	\$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	\$11,421,339	\$0	\$7,845,558	\$4,832,620	\$2,297,278	\$1,050,456	\$40,938	\$0	\$0	\$0	\$19,928,036
17	CASH WORKING CAPITAL RATIO	\$0	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	\$0	\$818,963

TYCOS INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

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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	\$761,708	\$0	\$2,785,715
2		CENTRAL OFFICE SWITCHING	\$17,529,454	\$0	\$0	\$0	\$17,529,454	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$82,911,985	\$0	\$15,462,308	\$0	\$1,167,450	\$0	\$24,165,033
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$100,344,946	\$0	\$65,473,111	\$0	\$918,009	\$0	\$161,30,598
7		TANGIBLE ASSETS	\$26,130	\$0	\$10,771	\$0	\$2,037	\$0	\$5,091
8		INTANGIBLE ASSETS	\$1,026,242	\$0	\$413,409	\$0	\$98,302	\$0	\$206,224
9		TOTAL PLANT IN SERVICE	\$209,495,907	\$0	\$84,469,334	\$0	\$20,177,019	\$0	\$42,099,080
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$3,094,163	\$0	\$1,262,234	\$0	\$242,748	\$0	\$645,550
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY PLANT & EQUIP.	\$212,590,071	\$0	\$85,731,568	\$0	\$20,719,767	\$0	\$42,654,630
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$171,032,229	\$0	\$68,930,647	\$0	\$19,487,202	\$0	\$32,779,705
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$5,365,414	\$0	\$2,040,413	\$0	\$536,998	\$0	\$(811)
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$36,192,427	\$0	\$14,760,508	\$0	\$695,967	\$0	\$1,407
23		MATERIALS AND SUPPLIES	\$444,259	\$0	\$181,850	\$0	\$32,594	\$0	\$15
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$791,792	\$594	\$319,043	\$0	\$77,834	\$0	\$28
28		NET TEL PLANT M&S & WORKING CAPITAL	\$37,428,479	\$594	\$15,261,401	\$0	\$806,396	\$0	\$1,449
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,926,838	\$63	\$1,602,339	\$0	\$84,926	\$0	\$152
30		PLANT SPECIFIC EXPENSE	\$6,189,645	\$0	\$2,360,681	\$0	\$1,052,822	\$0	\$1,552
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,742,878	\$0	\$3,225,753	\$0	\$195,812	\$0	\$0
32		DEPRECIATION & AMORTIZATION	\$7,141,248	\$0	\$2,712,315	\$0	\$490,465	\$0	\$229
33		MARKETING EXPENSE	\$1,367,939	\$0	\$544,220	\$0	\$137,671	\$0	\$49
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$856,091	\$0	\$133,032	\$0	\$58,147	\$0	\$429,434
35		CORPORATE OPERATIONS EXPENSES	\$3,623,556	\$16,203	\$1,547,883	\$0	\$430,677	\$0	\$922,534
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$751,273	\$0	\$300,232	\$0	\$66,885	\$0	\$25
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	\$(518,367)	\$0	\$(93,392)	\$0	\$(36,134)	\$0	\$(80)
40		NON OPERATING EXPENSE	\$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
42		STATE INCOME TAX - NET OF ITC	\$596,763	\$5	\$143,735	\$0	\$6,973	\$0	\$13
43		SUBTOTAL OPER EXPENSE & TAX	\$25,705,054	\$16,208	\$10,874,459	\$0	\$2,563,318	\$0	\$6,898,642
44		FEDERAL INCOME TAX - NET OF ITC	\$1,024,660	\$17	\$418,642	\$0	\$20,651	\$0	\$40
45		TOTAL REVENUE REQUIREMENT	\$30,656,553	\$16,287	\$12,895,440	\$0	\$2,668,894	\$0	\$5,993,226
46		% DISTRIBUTION	100.00%	0.06%	41.60%	0.00%	8.76%	0.00%	19.70%
47		FROZEN MAG SHIFT	\$0	\$0	\$637,860	\$0	\$(726,156)	\$0	\$63,789
48		POST MAG REVENUE REQUIREMENT	\$30,656,553	\$16,287	\$13,533,300	\$0	\$1,942,738	\$0	\$8,607,547

A-1.16f SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$37,428,479	(NOTE A)	\$894	\$15,261,401	\$358,620	\$0	\$0	\$101,272	\$143,329	\$203,174	\$3,932,353	\$6,963,513	\$1,546,728	\$1,149	\$8,910,044
2		RATE OF RETURN	10.49%		10.54%		10.58%	0.00%	0.00%	10.46%	10.51%	10.49%	10.49%	10.50%	10.51%	10.49%	10.51%
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 TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$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
		SPECIAL ACCESS INCLUDING WBI															
		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		FIT 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+PTR	\$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		FIT 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-2.16f1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
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	\$1,502,135
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	\$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	\$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	\$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	\$0
6	2410	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
7	2690	TANGIBLE ASSETS	\$26,130	A-3,LN 14	\$0	\$10,771	\$1,846	\$0	\$0	\$93	\$53	\$45	\$3,714	\$3,973	\$543	\$1	\$5,091
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	\$206,224
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	\$42,009,080
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%	20.05%
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	\$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	\$645,550
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.	\$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	\$42,654,630
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%	20.06%
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	\$32,779,705
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7,LN 19	\$0	\$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)	\$1,211,447
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	\$36,192,427		\$0	\$14,760,508	\$262,201	\$0	\$0	\$95,719	\$139,215	\$198,512	\$3,801,227	\$6,771,556	\$1,498,284	\$1,407	\$8,663,479
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%	23.92%
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	\$94,418
27	VAR	RTB STOCK - DEFERRED MAINT. & RET.	\$0	A-3,LN 17+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,LN 18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$791,792	A-3,LN 10	\$594	\$319,043	\$67,946	\$0	\$0	\$4,001	\$2,394	\$3,494	\$82,445	\$123,548	\$30,152	\$28	\$158,147
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$37,428,479		\$594	\$15,261,401	\$338,620	\$0	\$0	\$101,272	\$143,329	\$203,174	\$3,932,353	\$6,963,513	\$1,546,728	\$1,449	\$8,916,044
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%	23.82%

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	\$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		COEJOT,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		COEJOT,CWF,GENERAL SUPPORT 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		COEJOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESCRIPTION	\$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		COEJOT & CWF EXCL CCL FOR ASSIGNING 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-4.2e2 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	TERM	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 comm 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	\$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	\$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		TANDEM 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-5.1ed1 INFORMATION ORIGIN/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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF		100% AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF		100% AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.66%	29.34%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		COIN PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COMLESS PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$65,769,172	LN 1/DIRECT	\$0	\$65,473,111	\$0	\$0	\$0	\$0	\$0	\$0	\$296,061	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$26,018,058	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$59,437	\$0	\$9,828,023	\$0	\$0	\$0	\$16,130,598
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$7,610,416	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,610,416	\$0	\$0
17a		IX TRUNK - ACCESS	\$898,698	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$507,982	\$302,017	\$0	\$0	\$88,728	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST REMOTE	\$48,603	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$48,603	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$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
22		% 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%
23		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
24		% 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%

PLANT SPECIFIC EXPENSE 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 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 ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$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	\$1,852	\$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%

PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		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	\$16,130,498
4		TOTAL	\$200,786,385		\$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	\$50,633	\$0	\$0	\$17,380	\$0	\$37,706	\$276,482	\$1,255,695	\$0	\$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	\$19,240	\$5,673	\$320,501	\$0	\$204,865	\$0	\$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	\$232,416	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

CORPORATE OPERATIONS EXPENSE ALLOCATION

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
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$6,189,645	A-9, LN 25	\$0	\$2,360,681	\$984,390	\$0	\$0	\$28,879	\$17,082	\$22,471	\$600,424	\$841,483	\$214,663	\$1,552	\$1,118,020
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$4,217,226	A-10, LN 8	\$0	\$1,700,101	\$345,762	\$0	\$0	\$20,096	\$12,865	\$17,068	\$456,088	\$667,078	\$155,164	\$0	\$852,964
4		ACCESS CHARGE EXPENSE	\$1,525,652	A-10, LN 9	\$0	\$1,525,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,224,029	A-11, LN 31	\$0	\$677,253	\$168,887	\$0	\$2,436	\$9,985	\$5,896	\$8,614	\$197,324	\$286,857	\$66,685	\$429,483	\$370,610
6		TOTAL BIG THREE EXPENSES	\$14,156,552		\$0	\$6,263,687	\$1,499,039	\$0	\$2,436	\$38,961	\$35,843	\$48,153	\$1,253,836	\$1,785,418	\$436,512	\$431,015	\$2,341,613
7		% DISTRIBUTION	100.00%		0.00%	44.25%	10.59%	0.00%	0.02%	0.42%	0.25%	0.34%	8.86%	12.61%	3.08%	3.04%	16.54%
CORPORATE OPERATING EXPENSE																	
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,623,586	LN 7	\$16,203	\$1,547,883	\$390,627	\$0	\$578	\$15,863	\$10,014	\$13,596	\$307,867	\$483,281	\$131,386	\$107,454	\$598,836
10		TOTAL CORPORATE OPERATIONS	\$3,623,586		\$16,203	\$1,547,883	\$390,627	\$0	\$578	\$15,863	\$10,014	\$13,596	\$307,867	\$483,281	\$131,386	\$107,454	\$598,836
11		% DISTRIBUTION	100.00%		0.45%	42.72%	10.78%	0.00%	0.02%	0.44%	0.28%	0.38%	8.50%	13.34%	3.63%	2.97%	16.53%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INCOME ADJUSTMENTS																	
18		Amount of Excess Deferred Tax & Emviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DEPR ON CAP OVERHEADS - MEALS & ENT.	\$72,165	A-3, LN 10	\$0	\$27,448	\$6,079	\$0	\$0	\$408	\$318	\$433	\$5,942	\$11,527	\$3,628	\$2	\$16,380
20		TOTAL	\$72,165		\$0	\$27,448	\$6,079	\$0	\$0	\$408	\$318	\$433	\$5,942	\$11,527	\$3,628	\$2	\$16,380
21			\$72,165		\$0	\$27,448	\$6,079	\$0	\$0	\$408	\$318	\$433	\$5,942	\$11,527	\$3,628	\$2	\$16,380
OPERATING TAXES																	
22	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	OTHER OPERATING TAXES	\$751,273	A-3, LN 10	\$0	\$300,232	\$57,738	\$0	\$0	\$3,444	\$2,674	\$3,028	\$77,891	\$117,249	\$30,530	\$25	\$158,461
25	7240	TOTAL OPERATING TAXES	\$751,273		\$0	\$300,232	\$57,738	\$0	\$0	\$3,444	\$2,674	\$3,028	\$77,891	\$117,249	\$30,530	\$25	\$158,461
26			\$751,273		\$0	\$300,232	\$57,738	\$0	\$0	\$3,444	\$2,674	\$3,028	\$77,891	\$117,249	\$30,530	\$25	\$158,461