

		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			
1	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$98,762,827	S-2,LN 35	\$0	\$20,543,805	\$0	\$14,838,500	\$7,709,548	\$9,176,110	\$1,142,357	\$53,001	\$0	\$0	\$45,299,505
2	RATE OF RETURN	10.94%		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	\$10,803,977	LN1*LN 2	\$0	\$2,234,139	\$0	\$1,613,687	\$867,324	\$1,032,312	\$124,231	\$5,963	\$0	\$0	\$4,926,321
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	\$10,803,977	LN3-LN4	\$0	\$2,234,139	\$0	\$1,613,687	\$867,324	\$1,032,312	\$124,231	\$5,963	\$0	\$0	\$4,926,321
6	FEDERAL OPERATING INCOME TAX	\$5,814,135	LN 28	\$0	\$1,202,270	\$0	\$868,435	\$466,683	\$555,459	\$66,852	\$3,209	\$0	\$0	\$2,651,227
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	\$5,814,135	LN 6+LN 7	\$0	\$1,202,270	\$0	\$868,435	\$466,683	\$555,459	\$66,852	\$3,209	\$0	\$0	\$2,651,227
9	STATE AND LOCAL INCOME TAX	\$1,376,722	LN 33	\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525
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	\$1,376,722	LN 9+LN 10	\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525
13	OPERATING EXPENSE AND TAX	\$91,457,236	S-8,LN 20	\$0	\$22,693,713	\$0	\$12,048,783	\$8,362,110	\$8,840,617	\$1,047,328	\$53,348	\$0	\$0	\$38,411,337
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	\$109,452,070	S-8+11 thru 15	\$0	\$26,413,654	\$0	\$14,737,907	\$9,806,276	\$10,560,136	\$1,255,510	\$63,177	\$0	\$0	\$46,615,411
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$240,168	LN 16*LN 17	\$0	\$0	\$0	\$0	\$32,730	\$59,609	\$5,215	\$95	\$0	\$0	\$142,519
19	TOTAL REVENUE REQUIREMENT	\$109,692,238		\$0	\$26,413,654	\$0	\$14,737,907	\$9,839,006	\$10,619,745	\$1,260,725	\$63,271	\$0	\$0	\$46,757,930

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	\$10,803,977	LN 3	\$0	\$2,234,139	\$0	\$1,613,687	\$867,324	\$1,032,312	\$124,231	\$5,963	\$0	\$0	\$4,926,321
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	\$6,298	S-12,LN 25-26	\$0	\$1,351	\$0	\$878	\$628	\$747	\$78	\$3	\$0	\$0	\$2,613
23	TOTAL INCOME ADJUSTMENTS	\$6,298	LN 21+22	\$0	\$1,351	\$0	\$878	\$628	\$747	\$78	\$3	\$0	\$0	\$2,613
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$10,797,680		\$0	\$2,232,788	\$0	\$1,612,809	\$866,696	\$1,031,566	\$124,153	\$5,960	\$0	\$0	\$4,923,708
26	FEDERAL INCOME TAX @	35%	\$5,814,135 LN 25*FIT	\$0	\$1,202,270	\$0	\$868,435	\$466,683	\$555,459	\$66,852	\$3,209	\$0	\$0	\$2,651,227
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	\$5,814,135	LN26-LN27	\$0	\$1,202,270	\$0	\$868,435	\$466,683	\$555,459	\$66,852	\$3,209	\$0	\$0	\$2,651,227
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$16,611,815	LN25+LN28-S-12LI	\$0	\$3,435,059	\$0	\$2,481,244	\$1,333,379	\$1,587,024	\$191,004	\$9,169	\$0	\$0	\$7,574,936
31	STATE INCOME TAX @	7.34%	\$1,376,722 LN 30*FIT	\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525
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	\$1,376,722		\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$30,643,104	S-3, LN 10	\$0	\$6,954,291	\$0	\$4,321,985	\$2,908,393	\$2,946,449	\$360,491	\$13,646	\$0	\$0	\$13,137,850	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$66,100,217	S-4, LN 52	\$0	\$30,533,266	\$0	\$0	\$11,117,465	\$8,494,748	\$0	\$0	\$0	\$0	\$15,954,738	\$0
3	OPERATOR SYSTEMS EQUIPMENT		2230	\$0	S-4, LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT		2230	\$160,334,222	S-4, LN 78	\$0	\$21,122,809	\$0	\$61,112,364	\$8,828,009	\$10,172,025	\$4,500,026	\$148,959	\$0	\$0	\$54,450,030	\$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	\$389,464,935	S-5, LN 42	\$0	\$86,746,696	\$0	\$27,808,779	\$36,167,240	\$43,914,103	\$2,590,743	\$139,077	\$0	\$0	\$192,098,296	\$0
7	TANGIBLE ASSETS		2680	\$10,749	S-3, LN 29	\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
8	INTANGIBLE ASSETS		2690	\$3,123,232	S-3, LN 36	\$0	\$707,229	\$0	\$425,596	\$306,032	\$304,861	\$36,396	\$1,561	\$0	\$0	\$1,341,556	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$649,676,459		\$0	\$146,066,496	\$0	\$93,670,779	\$59,327,335	\$65,832,686	\$7,487,711	\$303,244	\$0	\$0	\$276,988,208	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.48%	0.00%	14.42%	9.13%	10.13%	1.15%	0.05%	0.00%	0.00%	42.63%	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	\$8,470,815	S-6, LN 15	\$0	\$1,976,826	\$0	\$909,623	\$1,002,433	\$790,058	\$126,339	\$4,673	\$0	\$0	\$3,660,862	\$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			\$658,147,274		\$0	\$148,043,322	\$0	\$94,580,401	\$60,329,769	\$66,622,744	\$7,614,051	\$307,918	\$0	\$0	\$280,649,070	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.49%	0.00%	14.37%	9.17%	10.12%	1.16%	0.05%	0.00%	0.00%	42.64%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$548,669,943	S-7, LN 18	\$0	\$125,147,863	\$0	\$77,955,002	\$51,892,040	\$56,786,237	\$6,343,598	\$249,032	\$0	\$0	\$230,296,171	\$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	\$10,749	S-7, LN 23	\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$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		\$14,722,432	S-7, LN 32	\$0	\$3,344,260	\$0	\$2,186,351	\$1,081,213	\$1,042,845	\$161,991	\$7,953	\$0	\$0	\$6,897,820	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$335,971	S-7, LN 38	\$0	\$85,409	\$0	\$33,314	\$26,346	\$17,693	\$2,677	\$160	\$0	\$0	\$170,371	\$0
26	NET TELEPHONE PLANT			\$94,408,179		\$0	\$19,463,584	\$0	\$14,403,680	\$7,329,974	\$8,775,471	\$1,105,728	\$50,771	\$0	\$0	\$43,278,971	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.62%	0.00%	15.26%	7.76%	9.30%	1.17%	0.05%	0.00%	0.00%	45.84%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,561,557	S-6, LN 31	\$0	\$343,192	\$0	\$114,553	\$113,030	\$133,871	\$7,637	\$322	\$0	\$0	\$848,952	\$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		\$2,793,090		\$0	\$737,029	\$0	\$320,267	\$266,544	\$266,768	\$28,991	\$1,908	\$0	\$0	\$1,171,582	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$98,762,827		\$0	\$20,543,805	\$0	\$14,838,500	\$7,709,548	\$9,176,110	\$1,142,357	\$53,001	\$0	\$0	\$45,299,505	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.80%	0.00%	15.02%	7.81%	9.29%	1.16%	0.05%	0.00%	0.00%	45.87%	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			\$35,094,919		\$0	\$8,597,547	\$0	\$3,901,856	\$3,437,759	\$3,439,051	\$374,095	\$22,268	\$0	\$0	\$15,322,343	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.50%	0.00%	11.12%	9.80%	9.80%	1.07%	0.06%	0.00%	0.00%	43.66%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$615,899,374		\$0	\$138,402,771	\$0	\$88,921,143	\$56,112,714	\$62,580,877	\$7,090,769	\$288,037	\$0	\$0	\$262,503,064	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.47%	0.00%	14.44%	9.11%	10.16%	1.15%	0.05%	0.00%	0.00%	42.62%	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)			\$29,652,259	LN 6+DIRECT	\$0	\$6,733,853	\$0	\$4,169,583	\$2,822,094	\$2,842,181	\$349,129	\$13,162	\$0	\$0	\$12,722,257	\$0
9	GENERAL PURPOSE COMPUTERS			\$990,845	LN 6+DIRECT	\$0	\$220,438	\$0	\$152,402	\$86,298	\$104,268	\$11,362	\$483	\$0	\$0	\$415,593	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$30,643,104		\$0	\$6,954,291	\$0	\$4,321,985	\$2,908,393	\$2,946,449	\$360,491	\$13,646	\$0	\$0	\$13,137,850	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.69%	0.00%	14.10%	9.49%	9.62%	1.18%	0.04%	0.00%	0.00%	42.87%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$646,542,478		\$0	\$145,357,062	\$0	\$93,243,128	\$59,021,107	\$65,527,327	\$7,451,259	\$301,682	\$0	\$0	\$275,640,914	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.48%	0.00%	14.42%	9.13%	10.14%	1.15%	0.05%	0.00%	0.00%	42.63%	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	\$10,749	LN 11+DIRECT	\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
22	GENERAL SUPPORT			\$10,749	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			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
28	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
29	% DISTRIBUTION			100.00%		0.00%	20.51%	0.00%	19.12%	1.83%	4.63%	0.52%	0.01%	0.00%	0.00%	53.38%	0.00%
30	GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$646,553,227		\$0	\$145,359,267	\$0	\$93,245,183	\$59,021,303	\$65,527,825	\$7,451,315	\$301,684	\$0	\$0	\$275,646,652	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.48%	0.00%	14.42%	9.13%	10.13%	1.15%	0.05%	0.00%	0.00%	42.63%	0.00%
33	INTANGIBLE ASSETS		2690	\$3,123,232	LN 33	\$0	\$707,229	\$0	\$425,596	\$306,032	\$304,861	\$36,396	\$1,561	\$0	\$0	\$1,341,556	\$0
34	ALLOCATED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DIRECT ASSIGNMENT			\$3,123,232		\$0	\$707,229	\$0	\$425,596	\$306,032	\$304,861	\$36,396	\$1,561	\$0	\$0	\$1,341,556	\$0
36	TOTAL INTANGIBLES			\$3,123,232		\$0	\$707,229	\$0	\$425,596	\$306,032	\$304,861	\$36,396	\$1,561	\$0	\$0	\$1,341,556	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.64%	0.00%	13.63%	9.80%	9.76%	1.17%	0.05%	0.00%	0.00%	42.95%	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				
43	TANDEM SWITCHING EQUIPMENT ACCESS		2210 2.0														
44	NON ACCESS		2.1	\$0	LN 11-DIRECT	\$0	\$0	\$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			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	LOCAL SWITCHING EQUIPMENT ACCESS		2210 3.0														
49	EQUAL ACCESS		3.1	\$66,100,217	LN 13	\$0	\$30,533,266	\$0	\$0	\$11,117,465	\$8,494,748	\$0	\$0	\$0	\$0	\$15,954,738	\$0
50	SUBTOTAL LOCAL SWITCHING		3.2	\$66,100,217	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	% DISTRIBUTION			\$66,100,217		\$0	\$30,533,266	\$0	\$0	\$11,117,465	\$8,494,748	\$0	\$0	\$0	\$0	\$15,954,738	\$0
52	TOTAL SWITCHING EQUIPMENT			\$66,100,217		\$0	\$30,533,266	\$0	\$0	\$11,117,465	\$8,494,748	\$0	\$0	\$0	\$0	\$15,954,738	\$0
53	% DISTRIBUTION			100.00%		0.00%	46.19%	0.00%	0.00%	16.82%	12.85%	0.00%	0.00%	0.00%	0.00%	24.14%	0.00%
				100.00%		0.00%	46.19%	0.00%	0.00%	16.82%	12.85%	0.00%	0.00%	0.00%	0.00%	24.14%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$19,201,236	AL-1LN12	\$0	\$92,726	\$0	\$9,758,419	\$31,653	\$31,443	\$635,293	\$29,890	\$0	\$0	\$8,621,812	\$0
56	EXCH TRUNK - EAS		4.121	\$917,472	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$917,472	\$0
57	4.11D - DSL-EQUIP		4.11 DSL	\$21,096,359	DIRECT	\$0	\$0	\$0	\$21,096,359	\$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	\$76,773,999	AL-1LN 2	\$0	\$19,043,677	\$0	\$124,359	\$7,795,282	\$9,491,673	\$255,436	\$13,873	\$0	\$0	\$40,049,700	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$5,766,782	DIRECT	\$0	\$0	\$0	\$1,233,631	\$0	\$0	\$1,782,028	\$50,365	\$0	\$0	\$2,700,759	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$123,755,848		\$0	\$19,136,402	\$0	\$32,212,768	\$7,826,935	\$9,523,116	\$2,672,757	\$94,127	\$0	\$0	\$52,289,742	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.46%	0.00%	26.03%	6.32%	7.70%	2.16%	0.08%	0.00%	0.00%	42.25%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$775,025	DIRECT	\$0	\$0	\$0	\$775,025	\$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	\$29,774,917	AL-1LN14	\$0	\$0	\$0	\$28,070,952	\$0	\$0	\$1,653,147	\$50,817	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$2,732,333	AL-1LN6	\$0	\$1,138,018	\$0	\$53,618	\$679,099	\$358,292	\$174,122	\$4,014	\$0	\$0	\$325,170	\$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			\$32,507,250		\$0	\$1,138,018	\$0	\$28,124,571	\$679,099	\$358,292	\$1,827,269	\$54,832	\$0	\$0	\$325,170	\$0
71	% DISTRIBUTION			100.00%		0.00%	3.50%	0.00%	86.52%	2.09%	1.10%	5.62%	0.17%	0.00%	0.00%	1.00%	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	\$3,296,099	LN 15-DIRECT	\$0	\$848,389	\$0	\$321,975	\$290,617	\$0	\$0	\$0	\$0	\$0	\$1,835,118	\$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			\$3,296,099		\$0	\$848,389	\$0	\$321,975	\$290,617	\$0	\$0	\$0	\$0	\$0	\$1,835,118	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.74%	0.00%	9.77%	8.82%	0.00%	0.00%	0.00%	0.00%	0.00%	55.68%	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			\$160,334,222		\$0	\$21,122,809	\$0	\$61,112,364	\$8,828,009	\$10,172,025	\$4,500,026	\$148,959	\$0	\$0	\$54,450,030	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.17%	0.00%	38.12%	5.51%	6.34%	2.81%	0.09%	0.00%	0.00%	33.96%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$226,434,439		\$0	\$51,656,075	\$0	\$61,112,364	\$19,945,474	\$18,666,774	\$4,500,026	\$148,959	\$0	\$0	\$70,404,768	\$0
81	% DISTRIBUTION			100.00%		0.00%	22.81%	0.00%	26.99%	8.81%	8.24%	1.99%	0.07%	0.00%	0.00%	31.09%	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%	11.53%	11.59%	0.00%	0.00%	0.00%	0.00%	51.88%	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%	24.73%	0.00%	0.23%	11.41%	11.47%	0.48%	0.04%	0.00%	0.00%	51.64%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1LN 12	0.00%	0.31%	0.00%	53.00%	0.16%	0.14%	6.09%	3.62%	0.00%	0.00%	36.68%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1LN 14	0.00%	0.00%	0.00%	86.83%	0.00%	0.00%	9.52%	3.65%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1LN 8	0.00%	38.20%	0.00%	10.36%	20.64%	16.61%	3.55%	0.19%	0.00%	0.00%	10.45%	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			100.00%	INPUT	0.00%	23.04%	0.00%	0.00%	10.03%	9.70%	0.00%	0.00%	0.00%	0.00%	57.23%	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			\$345,075,652	LN 3	\$0	\$85,598,809	\$0	\$573,123	\$35,458,708	\$43,497,504	\$1,091,503	\$60,906	\$0	\$0	\$178,795,099	\$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	\$345,075,652		\$0	\$85,598,809	\$0	\$573,123	\$35,458,708	\$43,497,504	\$1,091,503	\$60,906	\$0	\$0	\$178,795,099	\$0
22	EXCHANGE WIDEBAND - JOINT			\$24,544,387	LN 4	\$0	\$101,719	\$0	\$12,668,110	\$24,544	\$29,962	\$799,983	\$31,740	\$0	\$0	\$10,888,329	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$7,832,424	DIRECT	\$0	\$0	\$0	\$7,832,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$32,376,811		\$0	\$101,719	\$0	\$20,500,534	\$24,544	\$29,962	\$799,983	\$31,740	\$0	\$0	\$10,888,329	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,369,600	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,369,600	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$1,369,600		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,369,600	\$0
28	INTEREXCHANGE WIDEBAND			\$7,337,074	LN 5	\$0	\$0	\$0	\$6,670,729	\$0	\$0	\$623,402	\$42,942	\$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	\$7,337,074		\$0	\$0	\$0	\$6,670,729	\$0	\$0	\$623,402	\$42,942	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,702,168	LN 6	\$0	\$698,439	\$0	\$64,392	\$486,700	\$209,732	\$75,855	\$3,489	\$0	\$0	\$163,561	\$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	\$1,702,168		\$0	\$698,439	\$0	\$64,392	\$486,700	\$209,732	\$75,855	\$3,489	\$0	\$0	\$163,561	\$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			\$1,603,630	LN 8	\$0	\$347,729	\$0	\$0	\$197,289	\$176,905	\$0	\$0	\$0	\$0	\$881,707	\$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	\$1,603,630		\$0	\$347,729	\$0	\$0	\$197,289	\$176,905	\$0	\$0	\$0	\$0	\$881,707	\$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			\$389,464,925		\$0	\$86,746,696	\$0	\$27,808,779	\$36,167,240	\$43,914,103	\$2,590,745	\$139,077	\$0	\$0	\$192,095,296	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.27%	0.00%	7.14%	9.29%	11.28%	0.67%	0.04%	0.00%	0.00%	49.32%	0.00%



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL			INTRASTATE MESSAGE TOLL			SPECIAL ACCESS			TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	0.00%	
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	24.71%	0.00%	21.93%	10.79%	9.49%	1.93%	0.16%	0.00%	0.00%	31.09%	0.00%	
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5,LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	22.65%	0.00%	6.23%	10.56%	10.37%	0.87%	0.10%	0.00%	0.00%	49.23%	0.00%	
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	0.00%	
6	CAPITAL LEASES	2681		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3,LN 28	0.00%	20.51%	0.00%	19.12%	1.83%	4.63%	0.52%	0.01%	0.00%	0.00%	53.38%	0.00%	
8	TANGIBLE ASSETS	2680		100.00%	S-3,LN 30	0.00%	20.51%	0.00%	19.12%	1.83%	4.63%	0.52%	0.01%	0.00%	0.00%	53.38%	0.00%	
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6,LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.00%	S-6,LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	ACCUM DEPRECIATION - PLANT IN SERVICE		3100															
11	GENERAL SUPPORT			\$23,731,916	LN 1+DIRECT	\$0	\$5,362,636	\$0	\$3,361,310	\$2,251,639	\$2,263,528	\$262,498	\$11,167	\$0	\$0	\$10,219,138	\$0	
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$63,065,686	S-4,LN53+DIR	\$0	\$29,068,748	\$0	\$10,704,199	\$8,070,049	\$0	\$0	\$0	\$0	\$0	\$15,222,690	\$0	
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	CENTRAL OFFICE TRANSMISSION			\$133,167,703	S-4,LN79+DIR	\$0	\$17,370,024	\$0	\$51,351,258	\$7,369,515	\$8,975,546	\$3,884,624	\$119,474	\$0	\$0	\$44,097,263	\$0	
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	CABLE AND WIRE FACILITIES			\$328,704,638	LN 4+DIRECT	\$0	\$73,346,455	\$0	\$23,242,434	\$31,566,688	\$37,477,114	\$2,196,476	\$118,391	\$0	\$0	\$160,757,080	\$0	
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$548,669,943		\$0	\$125,147,863	\$0	\$77,955,002	\$51,892,040	\$56,786,237	\$6,343,598	\$249,032	\$0	\$0	\$230,296,171	\$0	
19	ACCUM DEPRECIATION - FUTURE USE		3200		LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	ACCUMULATED AMORTIZATION																	
	TANGIBLE ASSETS		3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	LEASEHOLD IMPROVEMENTS			\$10,749	LN 7+DIRECT	\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0	
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0	
24	INTANGIBLE ASSETS		3500		S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600		LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	TOTAL ACCUM AMORTIZATION			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0	
	NET OPERATING DEFERRED INC TAX		4100&															
27	GENERAL SUPPORT		4340		\$209,627	LN 1+DIRECT	\$0	\$48,192	\$0	\$26,284	\$21,297	\$19,106	\$1,627	\$246	\$0	\$0	\$92,875	
28	CENTRAL OFFICE EQUIP			\$5,101,331	LN 2+DIRECT	\$0	\$1,198,041	\$0	\$1,487,050	\$360,200	\$279,261	\$94,305	\$3,535	\$0	\$0	\$1,678,938	\$0	
29	INFORMATION ORIG/TERM			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	CABLE AND WIRE FACILITIES			\$8,720,995	LN 4+DIRECT	\$0	\$1,938,481	\$0	\$576,538	\$641,680	\$690,684	\$57,706	\$3,749	\$0	\$0	\$4,812,156	\$0	
31	UNDISTRIBUTED			\$690,479	LN 5+DIRECT	\$0	\$159,547	\$0	\$96,478	\$58,036	\$53,793	\$8,353	\$422	\$0	\$0	\$312,849	\$0	
32	TOTAL NET DEFERRED INCOME TAX			\$14,722,432		\$0	\$3,344,260	\$0	\$2,186,351	\$1,081,213	\$1,042,845	\$161,991	\$7,953	\$0	\$0	\$6,897,820	\$0	
	CUST. DEPOSITS & OTHER DEF CRS-NET		4040&															
33	GENERAL SUPPORT		4360		LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	OTHER LONG TERM LIABILITIES		4310		S-3,LN 3	\$0	\$85,409	\$0	\$33,314	\$26,346	\$17,693	\$2,677	\$160	\$0	\$0	\$170,371	\$0	
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$335,971		\$0	\$85,409	\$0	\$33,314	\$26,346	\$17,693	\$2,677	\$160	\$0	\$0	\$170,371	\$0	



## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	24.71%	0.00%	21.93%	10.79%	9.40%	1.93%	0.16%	0.00%	0.00%	31.09%	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%	22.65%	0.00%	6.23%	10.56%	10.37%	0.87%	0.10%	0.00%	0.00%	49.23%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$149,236	LN 1+DIRECT	\$0	\$33,482	\$0	\$21,855	\$12,505	\$12,964	\$1,431	\$84	\$0	\$0	\$66,915	\$0
8	GENERAL SUPPORT	6120		\$6,007,638	LN 1+DIRECT	\$0	\$1,354,033	\$0	\$842,209	\$554,382	\$582,031	\$68,765	\$2,672	\$0	\$0	\$2,403,545	\$0
9	TOTAL GENERAL SUPPORT EXP			\$6,156,873		\$0	\$1,387,515	\$0	\$864,064	\$566,887	\$594,996	\$70,196	\$2,755	\$0	\$0	\$2,670,460	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.54%	0.00%	14.03%	9.21%	9.66%	1.14%	0.04%	0.00%	0.00%	43.37%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$2,426,777	LN 2+DIRECT	\$0	\$559,248	\$0	\$611,373	\$247,811	\$244,204	\$52,579	\$2,239	\$0	\$0	\$709,322	\$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		\$3,220,275	LN 2+DIRECT	\$0	\$762,726	\$0	\$792,798	\$301,893	\$285,880	\$70,604	\$2,551	\$0	\$0	\$1,003,824	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$5,647,052		\$0	\$1,321,973	\$0	\$1,404,171	\$549,704	\$530,084	\$123,183	\$4,790	\$0	\$0	\$1,713,146	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.41%	0.00%	24.87%	9.73%	9.39%	2.18%	0.08%	0.00%	0.00%	30.34%	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			\$7,265,566	LN 6	\$0	\$1,632,254	\$0	\$494,173	\$739,483	\$723,045	\$44,611	\$2,152	\$0	\$0	\$3,629,848	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$7,265,566		\$0	\$1,632,254	\$0	\$494,173	\$739,483	\$723,045	\$44,611	\$2,152	\$0	\$0	\$3,629,848	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.47%	0.00%	6.80%	10.18%	9.95%	0.61%	0.03%	0.00%	0.00%	49.96%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$19,069,492		\$0	\$4,341,743	\$0	\$2,762,408	\$1,856,074	\$1,848,125	\$237,991	\$9,698	\$0	\$0	\$8,013,454	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.77%	0.00%	14.49%	9.73%	9.69%	1.25%	0.05%	0.00%	0.00%	42.02%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$12,912,618		\$0	\$2,954,228	\$0	\$1,898,344	\$1,289,187	\$1,253,129	\$167,795	\$6,942	\$0	\$0	\$5,342,994	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.88%	0.00%	14.70%	9.98%	9.70%	1.30%	0.05%	0.00%	0.00%	41.38%	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%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	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%	20.51%	0.00%	19.12%	1.83%	4.63%	0.52%	0.01%	0.00%	0.00%	53.38%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	20.51%	0.00%	19.12%	1.83%	4.63%	0.52%	0.01%	0.00%	0.00%	53.38%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	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%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	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%	21.82%	0.00%	26.47%	-2.25%	23.23%	1.77%	-0.05%	0.00%	0.00%	29.01%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$12,834,152	LN 7+DIRECT	\$0	\$2,898,815	\$0	\$1,770,435	\$1,225,858	\$1,233,650	\$145,164	\$6,364	\$0	\$0	\$5,553,867	\$0
14	ACCESS / USF EXPENSE	6540		\$2,049,091	DIRECT	\$0	\$2,072,724	\$0	\$0	(\$23,633)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$1,260,317	S-3,LN 11	\$0	\$284,906	\$0	\$176,348	\$122,838	\$120,286	\$15,643	\$385	\$0	\$0	\$539,912	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$982,004	S-4,LN 53	\$0	\$453,141	\$0	\$0	\$150,655	\$112,912	\$0	\$0	\$0	\$0	\$265,296	\$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			\$9,251,804	S-4,LN 79	\$0	\$1,199,985	\$0	\$3,557,690	\$499,867	\$532,877	\$250,131	\$8,071	\$0	\$0	\$3,203,182	\$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			\$15,589,993	S-5,LN 43	\$0	\$3,466,919	\$0	\$1,165,909	\$1,452,983	\$1,959,610	\$105,224	\$6,135	\$0	\$0	\$7,433,212	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$27,084,117		\$0	\$5,404,952	\$0	\$4,899,947	\$2,226,343	\$2,725,684	\$370,998	\$14,591	\$0	\$0	\$11,441,602	\$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			\$27,084,117		\$0	\$5,404,952	\$0	\$4,899,947	\$2,226,343	\$2,725,684	\$370,998	\$14,591	\$0	\$0	\$11,441,602	\$0
25	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.09%	8.22%	10.06%	1.37%	0.05%	0.00%	0.00%	42.24%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		(\$33)	LN 2+DIRECT	\$0	\$0	\$0	(\$33)	\$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		\$1,560,497	LN 5+DIRECT	\$0	\$353,595	\$0	\$212,025	\$152,193	\$151,484	\$18,276	\$776	\$0	\$0	\$672,115	\$0
30	OTHER - TIPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$1,560,464		\$0	\$353,595	\$0	\$212,025	\$152,193	\$151,484	\$18,276	\$776	\$0	\$0	\$672,115	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	13.59%	9.75%	9.71%	1.17%	0.05%	0.00%	0.00%	43.07%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$87,276	S-3,LN 11+DIR	\$0	\$20,768	\$0	\$13,676	\$7,321	\$12,662	\$1,542	\$19	\$0	\$0	\$31,289	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$225,194	S-4,LN 81+DIR	\$0	\$42,467	\$0	\$86,505	\$2,704	\$7,143	\$2,652	\$64	\$0	\$0	\$83,659	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$745,506	S-5,LN 43+DIR	\$0	\$160,816	\$0	\$63,420	\$36,255	\$80,554	\$2,995	\$41	\$0	\$0	\$402,025	\$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			\$1,057,976		\$0	\$224,051	\$0	\$163,601	\$46,279	\$100,359	\$6,990	\$124	\$0	\$0	\$516,972	\$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%	15.99%	0.00%	0.00%	8.02%	6.72%	0.00%	0.00%	0.00%	0.00%	69.27%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.88%	0.00%	0.00%	6.19%	7.13%	0.00%	0.00%	0.00%	0.00%	59.80%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	38.95%	0.00%	7.38%	22.36%	26.29%	4.44%	0.59%	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%	18.48%	0.08%	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%	42.17%	0.00%	7.83%	19.75%	25.99%	3.76%	0.49%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$5,876,391	INPUT	\$0	\$1,618,864	\$0	\$188,298	\$354,738	\$609,848	\$37,340	\$6,611	\$0	\$0	\$3,060,691	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$55,516	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$8,711	\$1,000	\$0	\$0	\$0	\$0	\$45,806	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$38,431	DIRECT	\$0	\$60	\$0	\$0	\$30,109	\$0	\$0	\$0	\$0	\$0	\$8,263	\$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			\$7,999	LN 3	\$0	\$1,761	\$0	\$0	\$341	\$421	\$0	\$0	\$0	\$0	\$5,475	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$7,999		\$0	\$1,761	\$0	\$0	\$341	\$421	\$0	\$0	\$0	\$0	\$5,475	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$71,103	DIRECT	\$0	\$71,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$477,346	LN 7	\$0	\$28,407	\$0	\$1,404	\$88,195	\$320	\$0	\$0	\$0	\$0	\$357,817	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$192,305	LN 4	\$0	\$32,297	\$0	\$0	\$10,957	\$11,937	\$0	\$0	\$0	\$0	\$117,115	\$0
27	- END USER BILLING INQUIRY		1.3	\$260,869	LN 8	\$0	\$16,618	\$0	\$471	\$8,859	\$0	\$346	\$0	\$0	\$0	\$234,575	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$1,001,623		\$0	\$168,425	\$0	\$1,875	\$108,011	\$12,257	\$1,549	\$0	\$0	\$0	\$709,507	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$78,830	AL-1LN16	\$0	\$16,262	\$0	\$0	\$30,691	\$13,035	\$0	\$0	\$0	\$0	\$18,843	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$905,831	AL-1LN18,LN19	\$0	\$270,161	\$0	\$0	\$196,360	\$121,475	\$0	\$0	\$0	\$0	\$317,835	\$0
38	- END USER COMMON LINE		2.3	\$47,675	DIRECT	\$0	\$47,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$471,573	LN 11	\$0	\$201,736	\$0	\$34,053	\$90,930	\$125,115	\$17,818	\$1,921	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,505,909		\$0	\$535,834	\$0	\$34,053	\$317,981	\$259,625	\$17,818	\$1,921	\$0	\$0	\$338,678	\$0
41	TOTAL CAT 1 AND CAT 2			\$2,505,533	LN 32+LN 40	\$0	\$704,259	\$0	\$35,928	\$425,992	\$271,882	\$19,567	\$1,921	\$0	\$0	\$1,046,185	\$0
42	% DISTRIBUTION			1500.00%		0.00%	418.53%	0.00%	23.85%	259.91%	163.32%	11.78%	1.45%	0.00%	0.00%	621.17%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$864,279	LN 42+DIRECT	\$0	\$419,531	\$0	\$8,852	\$102,824	\$69,121	\$4,429	\$430	\$0	\$0	\$259,062	\$0
44	TOTAL SERVICES EXPENSE			\$3,471,758		\$0	\$1,125,641	\$0	\$44,780	\$567,976	\$342,424	\$23,796	\$2,351	\$0	\$0	\$1,364,790	\$0
45	% DISTRIBUTION			100.00%		0.00%	32.42%	0.00%	1.29%	16.36%	9.86%	0.69%	0.07%	0.00%	0.00%	39.31%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$9,548,149	LN 12+LN 44	\$0	\$2,744,505	\$0	\$233,078	\$922,714	\$952,272	\$61,136	\$8,962	\$0	\$0	\$4,425,482	\$0
47	% DISTRIBUTION			100.00%		0.00%	29.36%	0.00%	2.49%	9.87%	10.19%	0.65%	0.10%	0.00%	0.00%	47.34%	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%	24.82%	0.00%	9.97%	10.64%	10.01%	1.17%	0.13%	0.00%	0.00%	43.27%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	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%	71.63%	0.00%	0.00%	0.00%	28.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,LN33 - LN32	0.00%	21.15%	0.00%	14.54%	9.90%	9.68%	1.39%	0.14%	0.00%	0.00%	43.20%	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			\$101,781	DIRECT	\$0	\$101,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$18,136,610	LN 1	\$0	\$4,446,528	\$0	\$1,959,826	\$1,851,358	\$1,785,766	\$199,577	\$11,890	\$0	\$0	\$7,881,664	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$18,238,391		\$0	\$4,548,309	\$0	\$1,959,826	\$1,851,358	\$1,785,766	\$199,577	\$11,890	\$0	\$0	\$7,881,664	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.94%	0.00%	10.75%	10.15%	9.79%	1.09%	0.07%	0.00%	0.00%	43.21%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%		\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$101,955,458	RECORDS	\$0	\$24,847,699	\$0	\$13,627,641	\$9,199,448	\$9,842,918	\$1,168,406	\$59,096	\$0	\$0	\$43,210,249	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$91,457,236	VARIOUS	\$0	\$22,693,713	\$0	\$12,048,783	\$8,362,110	\$8,840,617	\$1,047,328	\$53,348	\$0	\$0	\$38,411,337	\$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	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$6,298	LN 6+DIRECT	\$0	\$1,351	\$0	\$878	\$628	\$747	\$78	\$3	\$0	\$0	\$2,613	\$0
27	NET TAXABLE INCOME			\$10,491,924		\$0	\$2,152,636	\$0	\$1,577,980	\$836,710	\$1,001,554	\$121,600	\$5,745	\$0	\$0	\$4,796,299	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.52%	0.00%	15.04%	7.97%	9.55%	1.15%	0.05%	0.00%	0.00%	45.71%	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		\$3,445,150	LN 28	\$0	\$675,889	\$0	\$600,507	\$387,143	\$347,134	\$33,171	\$2,664	\$0	\$0	\$1,398,642	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$507,039	LN 28	\$0	\$99,225	\$0	\$92,226	\$68,569	\$57,835	\$5,671	\$540	\$0	\$0	\$182,973	\$0
33	OPERATING TAXES - OTHER	7240		\$2,531,356	LN 2+DIRECT	\$0	\$553,121	\$0	\$74,666	\$197,482	\$243,994	\$20,775	\$1,192	\$0	\$0	\$940,126	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$8,103,973)	LN 28	\$0	(\$1,642,490)	\$0	(\$1,236,970)	(\$595,989)	(\$661,569)	(\$92,339)	(\$5,227)	\$0	\$0	(\$3,869,388)	\$0
35	TOTAL OPERATING TAXES			(\$1,820,428)		\$0	(\$314,256)	\$0	(\$169,571)	\$57,204	(\$12,606)	(\$32,722)	(\$831)	\$0	\$0	(\$1,347,647)	\$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	99,634	SPF	-	24,731	-	148	10,462	11,778	268	16	-	-	52,232	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.82%	0.00%	0.15%	10.50%	11.82%	0.27%	0.02%	0.00%	0.00%	52.42%	0.00%	
3	ALLOCATED LOOPS - CWF	99,634	SPF	-	24,731	-	148	10,462	11,778	268	16	-	-	52,232	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.82%	0.00%	0.15%	10.50%	11.82%	0.27%	0.02%	0.00%	0.00%	52.42%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	7,986	TOLL MOU	-	3,026	-	90	1,579	1,322	304	11	-	-	753	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	42.71%	0.00%	1.27%	22.28%	18.66%	4.28%	0.16%	0.00%	0.00%	10.63%	0.00%	
7	ALLOCATED CIRCUIT MILES - CWF	99,040	CMM	-	39,659	-	3,086	28,388	18,131	2,428	126	-	-	7,222	-	
8	PERCENT DISTRIBUTION	100.00%		0.00%	40.04%	0.00%	3.12%	28.66%	18.31%	2.45%	0.13%	0.00%	0.00%	7.29%	0.00%	
9	ALLOCATED WIDEBAND LOOPS	7,717	WB CKTS	-	52	-	4,076	14	17	181	15	-	-	3,362	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.67%	0.00%	52.82%	0.18%	0.22%	2.35%	0.19%	0.00%	0.00%	43.57%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	11,017	WB CKTS	-	52	-	5,184	14	17	368	12	-	-	5,371	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.47%	0.00%	47.05%	0.12%	0.15%	3.34%	0.10%	0.00%	0.00%	48.76%	0.00%	
13	ALLOCATED WIDEBAND CHANNELS (CKTS)	5,563	WB CKTS Less Lo	-	-	-	5,184	-	-	368	12	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	93.18%	0.00%	0.00%	6.62%	0.21%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852	-	
16	PERCENT DISTRIBUTION	100.00%		0.00%	21.88%	0.00%	0.00%	28.52%	19.29%	0.00%	0.00%	0.00%	0.00%	30.31%	0.00%	
17	ALLOCATED USERS	204,578	-	-	19,427	-	-	37,178	17,437	-	-	-	-	130,536	-	
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	0.00%	
19	OB&C ALLOCATION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	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	\$19,069,492	S-9:LN 27	\$0	\$4,341,743	\$0	\$2,762,408	\$1,856,074	\$1,848,125	\$237,991	\$9,698	\$0	\$0	\$8,013,454
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$14,883,242	VARIOUS	\$0	\$4,971,539	\$0	\$1,770,435	\$1,202,225	\$1,233,650	\$145,164	\$6,364	\$0	\$0	\$5,553,867
3	CUSTOMER OPERATIONS EXP - MARKETING	\$5,876,391	S-11:LN 12	\$0	\$1,618,864	\$0	\$188,298	\$354,738	\$609,848	\$37,340	\$6,611	\$0	\$0	\$3,060,691
4	CUSTOMER OPERATIONS EXP - SERVICES	\$3,471,758	S-11:LN 44	\$0	\$1,125,641	\$0	\$44,780	\$567,976	\$342,424	\$23,796	\$2,351	\$0	\$0	\$1,364,790
5	CORPORATE OPERATIONS EXPENSE	\$18,238,391	S-12:LN 13	\$0	\$4,548,309	\$0	\$1,959,826	\$1,851,358	\$1,785,766	\$199,577	\$11,890	\$0	\$0	\$7,881,664
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)	\$3,445,150	S-12:LN 29 + 31	\$0	\$675,889	\$0	\$600,507	\$387,143	\$347,134	\$33,171	\$2,664	\$0	\$0	\$1,398,642
10	STATE INCOME TAX (ACTUAL)	\$507,039	S-12:LN 32	\$0	\$99,225	\$0	\$92,226	\$68,569	\$57,835	\$5,671	\$540	\$0	\$0	\$182,973
11	OTHER OPERATING TAX	\$2,331,356	S-12:LN 33	\$0	\$553,121	\$0	\$374,666	\$197,482	\$243,994	\$20,775	\$1,192	\$0	\$0	\$940,126
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$142,196	RECORDS	\$0	\$0	\$0	\$0	\$327	\$22,568	\$1,972	\$5,120	\$0	\$0	\$112,210
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	\$67,965,015	\$0	\$17,934,330	\$0	\$7,793,145	\$6,485,891	\$6,491,345	\$705,458	\$46,430	\$0	\$0	\$0	\$28,508,417
17	CASH WORKING CAPITAL RATIO	\$0	RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$2,793,090	\$0	\$737,029	\$0	\$320,267	\$266,544	\$266,768	\$28,991	\$1,908	\$0	\$0	\$0	\$1,171,582
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	\$2,793,090	\$0	\$737,029	\$0	\$320,267	\$266,544	\$266,768	\$28,991	\$1,908	\$0	\$0	\$0	\$1,171,582

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

INPUT FOR NECA/EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT/M&S & WORKING CAPITAL	\$35,382,307	\$17,924,201	\$2,472,750	\$9,839,556	\$2,491	\$5,143,307
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$2,228	\$1,075	\$342	\$516	\$0	\$293
5	STATE INCOME TAX	\$490,534	\$248,475	\$33,014	\$136,012	\$35	\$72,998
6	OPERATING EXPENSES & OTHER TAXES	\$34,742,496	\$16,809,561	\$4,594,106	\$8,348,525	\$811,074	\$4,179,226
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0



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	\$35,382,306	(NOTE A)	\$0	\$17,924,201	\$1,860,444	\$0	\$0	\$397,946	\$155,421	\$58,939	\$4,199,431	\$4,747,849	\$892,277	\$2,492	\$5,143,307
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	\$3,847,826	LN 1+LN 2	\$0	\$1,949,257	\$202,323	\$0	\$0	\$43,277	\$16,902	\$6,410	\$456,688	\$516,329	\$97,035	\$271	\$559,335
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	\$3,847,826	LN 3+LN 4	\$0	\$1,949,257	\$202,323	\$0	\$0	\$43,277	\$16,902	\$6,410	\$456,688	\$516,329	\$97,035	\$271	\$559,335
6		FEDERAL INCOME TAX	\$2,070,706	LN 30	\$0	\$1,049,021	\$108,777	\$0	\$0	\$23,293	\$9,095	\$3,449	\$245,797	\$277,893	\$52,213	\$146	\$301,022
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	\$2,070,706	LN 6+LN 7	\$0	\$1,049,021	\$108,777	\$0	\$0	\$23,293	\$9,095	\$3,449	\$245,797	\$277,893	\$52,213	\$146	\$301,022
9		STATE AND LOCAL INCOME TAX	\$490,534	LN 36	\$0	\$248,475	\$25,571	\$0	\$0	\$4,781	\$1,858	\$804	\$57,000	\$66,759	\$12,252	\$35	\$72,999
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	\$490,534	LN 9+LN 10	\$0	\$248,475	\$25,571	\$0	\$0	\$4,781	\$1,858	\$804	\$57,000	\$66,759	\$12,252	\$35	\$72,999
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	\$34,742,496	A-8-LN 24	\$0	\$16,809,560	\$4,095,968	\$0	\$4,195	\$270,679	\$144,425	\$78,839	\$3,225,380	\$4,195,031	\$928,115	\$811,076	\$4,179,227
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	\$41,151,561		\$0	\$20,056,313	\$4,432,639	\$0	\$4,195	\$342,030	\$172,280	\$89,501	\$3,984,866	\$5,056,011	\$1,089,616	\$811,527	\$5,112,583
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	\$41,151,561	LN16+LN18	\$0	\$20,056,313	\$4,432,639	\$0	\$4,195	\$342,030	\$172,280	\$89,501	\$3,984,866	\$5,056,011	\$1,089,616	\$811,527	\$5,112,583
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$3,847,826	LN 3	\$0	\$1,949,257	\$202,323	\$0	\$0	\$43,277	\$16,902	\$6,410	\$456,688	\$516,329	\$97,035	\$271	\$559,335
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	\$2,229	A-12-LN 21	\$0	\$1,076	\$309	\$0	\$18	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294
23		TOTAL INCOME ADJUSTMENTS	\$2,229	LN21-LN22	\$0	\$1,076	\$309	\$0	\$18	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294
24		RETURN LESS INCOME ADJ	\$3,845,597	LN20-LN23	\$0	\$1,948,181	\$202,015	\$0	\$0	\$43,258	\$16,891	\$6,405	\$456,480	\$516,086	\$96,968	\$271	\$559,041
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	\$3,845,597		\$0	\$1,948,181	\$202,015	\$0	\$0	\$43,258	\$16,891	\$6,405	\$456,480	\$516,086	\$96,968	\$271	\$559,041
27		FEDERAL TAXABLE INCOME	\$3,845,597		\$0	\$1,948,181	\$202,015	\$0	\$0	\$43,258	\$16,891	\$6,405	\$456,480	\$516,086	\$96,968	\$271	\$559,041
28	35.00%	FEDERAL INCOME TAX	\$2,070,706	LN 27+PTR	\$0	\$1,049,021	\$108,777	\$0	\$0	\$23,293	\$9,095	\$3,449	\$245,797	\$277,893	\$52,213	\$146	\$301,022
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	\$2,070,706	LN28-LN29	\$0	\$1,049,021	\$108,777	\$0	\$0	\$23,293	\$9,095	\$3,449	\$245,797	\$277,893	\$52,213	\$146	\$301,022
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	\$5,916,303		\$0	\$2,997,202	\$310,792	\$0	\$66,551	\$25,987	\$9,853	\$702,277	\$793,979	\$149,181	\$417	\$860,063	
33		STATE TAXABLE INCOME	\$5,916,303		\$0	\$2,997,202	\$310,792	\$0	\$66,551	\$25,987	\$9,853	\$702,277	\$793,979	\$149,181	\$417	\$860,063	
34		STATE INCOME TAX	\$490,534	LN 33+PTR	\$0	\$248,475	\$25,571	\$0	\$0	\$4,781	\$1,858	\$804	\$57,000	\$66,759	\$12,252	\$35	\$72,999
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	\$490,534	LN34-LN35	\$0	\$248,475	\$25,571	\$0	\$0	\$4,781	\$1,858	\$804	\$57,000	\$66,759	\$12,252	\$35	\$72,999
37		FEDERAL TAX AT MAXIMUM RATE	\$1,981,065		\$0	\$1,003,609	\$104,068	\$0	\$0	\$22,285	\$8,702	\$3,299	\$235,157	\$265,863	\$49,953	\$140	\$287,991
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$174,009)		\$0	(\$88,153)	(\$9,141)	\$0	\$0	(\$1,957)	(\$764)	(\$290)	(\$20,655)	(\$23,352)	(\$4,388)	(\$12)	(\$25,296)

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	\$11,276,276	A-3, LN 4	\$0	\$5,184,646	\$1,601,451	\$0	\$0	\$84,081	\$48,884	\$28,589	\$1,120,309	\$1,407,512	\$333,787	\$10,993	\$1,456,021
2	2210	CENTRAL OFFICE SWITCHING	\$30,533,266	A-4, LN 21+25	\$0	\$0	\$30,533,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$82,235,173	A-4, LN 41	\$0	\$19,043,677	\$0	\$0	\$0	\$1,666,851	\$0	\$412,281	\$1,116,409	\$28,899,596	\$0	\$0	\$21,096,359
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	\$14,555,475	A-5, LN 21	\$0	\$85,598,809	\$0	\$0	\$0	\$0	\$987,917	\$19,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424
7	2690	TANGIBLE ASSETS	\$4,260	A-3, LN 14	\$0	\$1,813	\$337	\$0	\$0	\$28	\$7	\$0	\$458	\$894	\$75	\$0	\$628
8	2690	INTANGIBLE ASSETS	\$1,132,825	A-3, LN 15	\$0	\$536,283	\$153,927	\$0	\$0	\$9,071	\$5,346	\$2,570	\$108,812	\$135,737	\$35,675	\$51	\$145,353
9		TOTAL PLANT IN SERVICE	\$29,737,275		\$0	\$10,365,228	\$32,289,001	\$0	\$0	\$1,760,031	\$1,042,154	\$603,411	\$25,587,221	\$30,443,739	\$7,104,659	\$11,045	\$30,530,785
10		% DISTRIBUTION	100.00%		0.00%	46.04%	13.47%	0.00%	0.00%	0.73%	0.47%	0.25%	10.67%	12.70%	2.90%	0.00%	12.74%
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	\$2,886,449	A-6, LN 13	\$0	\$1,513,081	\$402,823	\$0	\$0	\$34,918	\$22,030	\$3,893	\$28,837	\$254,581	\$86,754	\$118	\$339,414
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.	\$242,623,724		\$0	\$11,878,309	\$32,691,824	\$0	\$0	\$1,794,950	\$1,064,184	\$607,304	\$25,816,058	\$30,698,320	\$7,191,413	\$11,163	\$30,870,199
16		% DISTRIBUTION	100.00%		0.00%	46.11%	13.47%	0.00%	0.00%	0.74%	0.44%	0.25%	10.64%	12.65%	2.90%	0.00%	12.72%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$203,102,864	A-7, LN 9	\$0	\$92,072,025	\$30,275,643	\$0	\$0	\$1,362,078	\$888,249	\$544,647	\$21,231,907	\$25,331,487	\$6,225,743	\$8,646	\$25,162,440
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	\$4,260	A-7, LN 17	\$0	\$1,813	\$337	\$0	\$0	\$28	\$7	\$0	\$458	\$894	\$75	\$0	\$628
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	\$5,530,611	A-7, LN 28	\$0	\$2,529,386	\$738,191	\$0	\$0	\$44,121	\$25,510	\$6,992	\$526,716	\$804,828	\$113,597	\$93	\$741,177
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$18,724	A-7, LNS 30-36	\$0	\$55,399	\$17,888	\$0	\$0	\$2,233	\$1,419	\$208	\$8,201	\$10,219	\$4,868	\$3	\$18,287
24		NET TELEPHONE PLANT	\$33,867,265		\$0	\$17,196,855	\$1,659,746	\$0	\$0	\$386,489	\$149,000	\$55,457	\$4,048,777	\$4,550,892	\$847,130	\$2,420	\$4,947,668
25		% DISTRIBUTION	100.00%		0.00%	50.84%	4.90%	0.00%	0.00%	1.14%	0.44%	0.16%	11.95%	13.44%	2.50%	0.01%	14.61%
26	1220	MATERIALS AND SUPPLIES	\$457,745	A-3, LN 16	\$0	\$203,655	\$58,529	\$0	\$0	\$3,011	\$1,459	\$918	\$48,136	\$70,613	\$10,919	\$24	\$60,480
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	\$1,057,296	A-3, LN 10	\$0	\$500,861	\$142,168	\$0	\$0	\$8,446	\$4,962	\$2,564	\$102,517	\$126,344	\$34,228	\$48	\$135,159
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$35,382,306		\$0	\$17,924,201	\$1,860,444	\$0	\$0	\$397,946	\$155,421	\$58,939	\$4,199,431	\$4,747,849	\$892,277	\$2,492	\$5,143,307
32		% DISTRIBUTION	100.00%		0.00%	50.66%	5.26%	0.00%	0.00%	1.12%	0.44%	0.17%	11.87%	13.42%	2.52%	0.01%	14.54%

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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$112,768,438	A-4, LN 42	\$0	\$190,433,677	\$30,533,266	\$0	\$0	\$1,666,851	\$0	\$412,281	\$11,116,409	\$28,899,596	\$0	\$0	\$21,096,359	
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	\$114,555,475	A-5, LN 23	\$0	\$85,598,809	\$0	\$0	\$0	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424		
1d		TOTAL	\$227,323,914		\$0	\$104,642,485	\$30,533,266	\$0	\$0	\$1,666,851	\$987,917	\$572,252	\$24,357,643	\$28,899,596	\$6,735,122	\$0	\$28,928,783	
1e		% DISTRIBUTION	100.00%		0.00%	46.03%	13.43%	0.00%	0.00%	0.73%	0.43%	0.25%	10.71%	12.71%	2.96%	0.00%	12.73%	
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$10,903,435	LN 1e	\$0	\$5,023,443	\$1,553,513	\$0	\$0	\$81,771	\$47,509	\$27,617	\$1,078,877	\$1,357,318	\$323,494	\$0	\$1,409,894	
3		GENERAL PURPOSE COMPUTERS	\$372,841	LN 1e & DIRECT	\$0	\$161,203	\$47,938	\$0	\$0	\$2,311	\$1,375	\$972	\$41,432	\$50,194	\$10,294	\$10,993	\$46,127	
4		TOTAL GENERAL SUPPORT ASSETS	\$11,276,276		\$0	\$5,184,646	\$1,601,451	\$0	\$0	\$84,081	\$48,884	\$28,589	\$1,120,309	\$1,407,512	\$333,787	\$10,993	\$1,450,021	
5		% DISTRIBUTION	100.00%		0.00%	45.98%	14.20%	0.00%	0.00%	0.75%	0.43%	0.25%	9.94%	12.48%	2.96%	0.10%	12.91%	
6		COEJOT,CWF AND GENERAL SUPPORT	\$238,600,190		\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$25,477,952	\$30,307,108	\$7,068,909	\$10,993	\$30,384,804	
7		% DISTRIBUTION	100.00%		0.00%	46.03%	13.47%	0.00%	0.00%	0.73%	0.43%	0.25%	10.68%	12.70%	2.96%	0.00%	12.73%	
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	\$238,600,190		\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$25,477,952	\$30,307,108	\$7,068,909	\$10,993	\$30,384,804	
10		AND EQUAL ACCESS EQUIPMENT	\$238,600,190		\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$25,477,952	\$30,307,108	\$7,068,909	\$10,993	\$30,384,804	
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	\$4,260	LN 10	\$0	\$1,813	\$357	\$0	\$0	\$28	\$7	\$0	\$458	\$894	\$75	\$0	\$628	
14		TOTAL	\$4,260		\$0	\$1,813	\$357	\$0	\$0	\$28	\$7	\$0	\$458	\$894	\$75	\$0	\$628	
15	2690	INTANGIBLE ASSETS	\$1,132,825	LN 10	\$0	\$536,283	\$153,927	\$0	\$0	\$9,071	\$5,346	\$2,570	\$108,812	\$135,737	\$35,675	\$51	\$145,353	
16	1220	MATERIALS AND SUPPLIES	\$457,745	LN 10	\$0	\$203,655	\$58,529	\$0	\$0	\$3,011	\$1,459	\$918	\$48,136	\$70,613	\$10,919	\$24	\$60,480	
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	\$145,350,423		\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$0	\$0	\$0	\$0	\$0	
22		FOR APPORTIONING PRESCRIPTION	\$145,350,423		\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$0	\$0	\$0	\$0	\$0	
23		% DISTRIBUTION	100.00%		0.00%	75.56%	22.11%	0.00%	0.00%	1.20%	0.71%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	
24		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$122,681,428		\$0	\$0	\$30,533,266	\$0	\$0	\$1,666,851	\$987,917	\$572,252	\$24,357,643	\$28,899,596	\$6,735,122	\$0	\$28,928,783	
24		CARRIER ACCESS BILLING EXPENSES	\$122,681,428		\$0	\$0	\$30,533,266	\$0	\$0	\$1,666,851	\$987,917	\$572,252	\$24,357,643	\$28,899,596	\$6,735,122	\$0	\$28,928,783	
24		% DISTRIBUTION	100.00%		0.00%	0.00%	24.89%	0.00%	0.00%	1.36%	0.81%	0.47%	19.85%	23.56%	5.49%	0.00%	23.58%	



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	\$30,947,504	DIRECT	\$0	\$0	\$0	\$0	\$0	\$92,726	\$0	\$0	\$9,758,419	\$0	\$0	\$0	\$21,096,359
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)	\$775,025	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$775,025	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$20,401,666	LN 4-DIRECT	\$0	\$19,043,677	\$0	\$0	\$0	\$0	\$0	\$0	\$1,357,990	\$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	\$29,262,589	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$725,737	\$0	\$412,281	\$0	\$28,124,571	\$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	\$29,262,589		\$0	\$0	\$0	\$0	\$0	\$725,737	\$0	\$412,281	\$0	\$28,124,571	\$0	\$0	\$0
39		HOT REMOTE CIRCUIT	\$848,389	DIRECT	\$0	\$0	\$0	\$0	\$0	\$848,389	\$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	\$82,235,173		\$0	\$19,043,677	\$0	\$0	\$0	\$1,666,851	\$0	\$412,281	\$11,116,409	\$28,899,596	\$0	\$0	\$21,096,359
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$112,768,438		\$0	\$19,043,677	\$30,533,266	\$0	\$0	\$1,666,851	\$0	\$412,281	\$11,116,409	\$28,899,596	\$0	\$0	\$21,096,359
43		% DISTRIBUTION	100.00%		0.00%	16.89%	27.08%	0.00%	0.00%	1.48%	0.00%	0.37%	9.86%	25.63%	0.00%	0.00%	18.71%
COE RATIOS																	
44		OPERATOR SYSTEMS		0% LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING		0% LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING		100% LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING		100% LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION		100% LN 41	0.00%	30.08%	0.00%	0.00%	0.00%	4.18%	0.00%	0.42%	12.82%	26.52%	0.00%	0.00%	25.98%

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%	69.57%	30.43%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT															
5		COIN PUBLIC TELEPHONE															
6		COMBESS PUBLIC TELEPHONE															
7		OTHER															
8		SUBTOTAL															
9		NEW CUSTOMER PREMISE EQUIP															
10		TOTAL ORIG/TERM EQUIP															
11		% DISTRIBUTION															
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$86,171,932	LN 1/DIRECT		\$85,598,809	\$0	\$0	\$0	\$0	\$0	\$0	\$573,123	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$30,602,253	DIRECT		\$0	\$0	\$0	\$0	\$0	\$101,719	\$0	\$12,668,110	\$0	\$0	\$0	\$7,832,424
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$6,670,729	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,670,729	\$0	\$0
17a		IX TRUNK - ACCESS	\$762,832	LN 2/DIRECT		\$0	\$0	\$0	\$0	\$0	\$538,469	\$159,970	\$0	\$0	\$64,992	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST REMOTE	\$347,729	DIRECT		\$0	\$0	\$0	\$0	\$0	\$347,729	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$114,555,475			\$85,598,809	\$0	\$0	\$0	\$0	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424
22		% DISTRIBUTION	100.00%		0.00%	74.72%	0.00%	0.00%	0.00%	0.00%	0.86%	0.14%	11.56%	0.00%	5.88%	0.00%	6.84%
23		TOTAL CABLE & WIRE FACILITIES	\$114,555,475			\$85,598,809	\$0	\$0	\$0	\$0	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424
24		% DISTRIBUTION	100.00%		0.00%	74.72%	0.00%	0.00%	0.00%	0.00%	0.86%	0.14%	11.56%	0.00%	5.88%	0.00%	6.84%







## 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	\$238,600,190	VARIOUS	\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$25,477,952	\$30,307,108	\$7,068,909	\$10,993	\$30,384,804
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$238,600,190		\$0	\$109,827,132	\$32,134,717	\$0	\$0	\$1,750,932	\$1,036,801	\$600,841	\$25,477,952	\$30,307,108	\$7,068,909	\$10,993	\$30,384,804
4		% DISTRIBUTION	100.00%		0.00%	46.03%	13.47%	0.00%	0.00%	0.73%	0.43%	0.25%	10.68%	12.70%	2.96%	0.00%	12.73%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$55,337	LN 4	\$0	\$25,669	\$7,105	\$0	\$0	\$396	\$224	\$87	\$5,141	\$7,507	\$1,666	\$3	\$7,539
7	6120	GENERAL SUPPORT	\$2,196,242	A-3, LN 5	\$0	\$1,026,120	\$295,571	\$0	\$0	\$16,584	\$9,409	\$5,022	\$214,744	\$276,594	\$65,168	\$2,193	\$284,837
8		TOTAL GENERAL SUPPORT EXP	\$2,251,579		\$0	\$1,051,789	\$302,676	\$0	\$0	\$16,981	\$9,633	\$5,109	\$219,885	\$284,101	\$66,834	\$2,195	\$292,376
9		% DISTRIBUTION	100.00%		0.00%	46.71%	13.44%	0.00%	0.00%	0.75%	0.43%	0.23%	9.77%	12.62%	2.97%	0.10%	12.99%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,170,621	A-4, LN 47	\$0	\$0	\$1,170,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,555,524	A-4, LN 48	\$0	\$408,997	\$0	\$0	\$0	\$37,982	\$0	\$6,500	\$200,922	\$479,652	\$0	\$0	\$421,470
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	\$2,726,144		\$0	\$408,997	\$1,170,621	\$0	\$0	\$37,982	\$0	\$6,500	\$200,922	\$479,652	\$0	\$0	\$421,470
16		% DISTRIBUTION	100.00%		0.00%	15.00%	42.94%	0.00%	0.00%	1.39%	0.00%	0.24%	7.37%	17.59%	0.00%	0.00%	15.46%
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	\$2,126,427	A-5, LN 22	\$0	\$1,607,625	\$0	\$0	\$0	\$0	\$21,444	\$3,185	\$216,501	\$0	\$145,195	\$0	\$132,476
25		TOTAL PLANT SPECIFIC EXPENSE	\$7,104,130		\$0	\$3,068,412	\$1,473,297	\$0	\$0	\$54,963	\$31,076	\$14,795	\$637,308	\$763,752	\$212,029	\$2,195	\$846,323
26		% DISTRIBUTION	100.00%		0.00%	43.19%	20.74%	0.00%	0.00%	0.77%	0.44%	0.21%	8.97%	10.75%	2.98%	0.03%	11.91%

## 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	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$112,768,438	A-4LN 38	\$0	\$19,043,677	\$30,533,266	\$0	\$0	\$1,666,851	\$0	\$412,281	\$11,116,409	\$28,899,596	\$0	\$0	\$21,096,359
2		INFORMATION ORIG/TERM	\$0	A-5LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$114,555,475	A-5LN 21	\$0	\$85,598,809	\$0	\$0	\$0	\$0	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424
4		TOTAL	\$227,323,914		\$0	\$104,642,485	\$30,533,266	\$0	\$0	\$1,666,851	\$987,917	\$572,252	\$24,357,643	\$28,899,596	\$6,735,122	\$0	\$28,928,783
5		% DISTRIBUTION	100.00%		0.00%	46.03%	13.43%	0.00%	0.00%	0.73%	0.43%	0.25%	10.71%	12.71%	2.96%	0.00%	12.73%
6	6510	PLANT NONSPECIFIC EXPENSE															
7	6530	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0
8	6540	NETWORK OPERATIONS EXPENSE	\$4,669,250	LN 5	\$0	\$2,199,962	\$628,805	\$0	\$0	\$37,340	\$21,982	\$10,726	\$452,040	\$570,713	\$146,322	\$0	\$601,360
9	6540	ACCESS / USF EXPENSE	\$2,072,724	DIRECT	\$0	\$2,072,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	6560	DEPRECIATION EXPENSE															
11		GENERAL SUPPORT	\$461,254	A-3LN 5	\$0	\$214,743	\$63,193	\$0	\$0	\$3,658	\$1,982	\$1,055	\$47,165	\$56,802	\$13,564	\$455	\$58,638
12		CENTRAL OFFICE SWITCHING EQUIPMENT	\$453,141	A-4LN 47	\$0	\$0	\$453,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CENTRAL OFFICE TRANSMISSION	\$4,757,675	A-4LN 48	\$0	\$1,083,837	\$0	\$0	\$0	\$91,872	\$0	\$24,276	\$612,937	\$1,716,030	\$0	\$0	\$1,228,723
15		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CABLE AND WIRE FACILITIES	\$4,632,828	A-5LN 22	\$0	\$3,421,023	\$0	\$0	\$0	\$0	\$40,493	\$5,402	\$582,622	\$0	\$262,930	\$0	\$320,357
18		TOTAL DEP EXP - PLANT IN SERVICE	\$10,304,899		\$0	\$4,719,603	\$516,334	\$0	\$0	\$95,530	\$42,476	\$30,733	\$1,242,724	\$1,772,832	\$276,493	\$455	\$1,607,718
19		PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL DEPRECIATION EXPENSE	\$10,304,899		\$0	\$4,719,603	\$516,334	\$0	\$0	\$95,530	\$42,476	\$30,733	\$1,242,724	\$1,772,832	\$276,493	\$455	\$1,607,718
21		% DISTRIBUTION	100.00%		0.00%	45.80%	5.01%	0.00%	0.00%	0.93%	0.41%	0.30%	12.06%	17.20%	2.80%	0.00%	15.60%
22	6563	AMORTIZATION EXPENSE															
23	6563	CAPITAL LEASE	(\$33)	A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33)
24	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6563	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	6564	SUBTOTAL	(\$33)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33)
27	6564	INTANGIBLE ASSETS	\$565,653	A-3LN 10	\$0	\$267,959	\$77,201	\$0	\$0	\$4,502	\$2,649	\$1,268	\$53,937	\$67,666	\$17,683	\$26	\$72,761
28	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		TOTAL AMORTIZATION EXPENSE	\$565,653		\$0	\$267,959	\$77,201	\$0	\$0	\$4,502	\$2,649	\$1,268	\$53,937	\$67,666	\$17,683	\$26	\$72,728
30		% DISTRIBUTION	100.00%		0.00%	47.37%	13.65%	0.00%	0.00%	0.80%	0.47%	0.22%	9.54%	11.96%	3.13%	0.00%	12.86%
31	5240/7100/7500	TOTAL PLANT NON SPECIFIC EXPENSE	\$17,612,492		\$0	\$9,260,248	\$1,222,340	\$0	\$0	\$137,372	\$67,107	\$42,727	\$1,748,702	\$2,411,211	\$440,498	\$480	\$2,281,806
32	5240/7100/7500	% DISTRIBUTION	100.00%		0.00%	52.58%	6.94%	0.00%	0.00%	0.78%	0.38%	0.24%	9.93%	13.69%	2.50%	0.00%	12.96%
33	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L															
34	5240/7100/7500	GEN SUPPORT ASSETS	\$34,444	A-3LN 5	\$0	\$14,526	\$5,992	\$0	\$0	\$92	\$62	\$79	\$4,287	\$4,032	\$577	\$31	\$4,766
35	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$128,972	A-4LN 43	\$0	\$28,762	\$20,160	\$0	\$0	\$1,516	\$0	\$29	\$11,897	\$49,707	\$0	\$0	\$24,901
36	5240/7100/7500	CABLE & WIRE FACILITIES	\$224,236	A-5LN 22	\$0	\$159,802	\$0	\$0	\$0	\$0	\$854	\$160	\$34,852	\$0	\$9,622	\$0	\$18,946
37	5240/7100/7500	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5240/7100/7500	TOTAL RENT REVENUE	\$387,651		\$0	\$195,090	\$26,152	\$0	\$0	\$1,608	\$916	\$268	\$51,036	\$53,739	\$10,199	\$31	\$48,612



## 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
		<b>BIG THREE EXPENSES</b>															
1		PLANT SPECIFIC EXPENSE	\$7,104,150	A-9, LN 25	\$0	\$3,068,412	\$1,473,297	\$0	\$0	\$54,963	\$31,076	\$14,795	\$637,308	\$763,752	\$212,029	\$2,195	\$846,323
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	\$4,660,250	A-10, LN 8	\$0	\$2,199,962	\$628,805	\$0	\$0	\$37,340	\$21,962	\$10,726	\$452,040	\$370,713	\$146,322	\$0	\$601,360
4		ACCESS CHARGE EXPENSE	\$2,072,724	A-10, LN 9	\$0	\$2,072,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,977,583	A-11, LN 31	\$0	\$1,049,205	\$358,515	\$0	\$3,095	\$26,612	\$15,621	\$5,957	\$244,347	\$307,801	\$70,019	\$583,904	\$312,507
6		TOTAL BIG THREE EXPENSES	\$16,823,707		\$0	\$8,390,302	\$2,460,617	\$0	\$3,095	\$118,915	\$88,679	\$31,478	\$1,333,695	\$1,642,267	\$428,470	\$586,099	\$1,760,189
7		% DISTRIBUTION	100.00%		0.00%	49.87%	14.63%	0.00%	0.02%	0.71%	0.41%	0.19%	7.93%	9.76%	2.55%	3.48%	10.46%
		<b>CORPORATE OPERATING EXPENSE</b>															
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	\$6,508,135	LN 7	\$0	\$3,227,038	\$945,829	\$0	\$1,100	\$47,731	\$28,342	\$12,718	\$536,382	\$630,694	\$186,550	\$224,481	\$667,271
10		TOTAL CORPORATE OPERATIONS	\$6,508,135		\$0	\$3,227,038	\$945,829	\$0	\$1,100	\$47,731	\$28,342	\$12,718	\$536,382	\$630,694	\$186,550	\$224,481	\$667,271
11		% DISTRIBUTION	100.00%		0.00%	49.58%	14.53%	0.00%	0.02%	0.73%	0.44%	0.20%	8.24%	9.69%	2.87%	3.45%	10.25%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>INTEREST EXPENSE</b>															
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
18		<b>OTHER INCOME ADJUSTMENTS</b>															
19		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
20		DEPR ON CAP OVERHEADS - MEALS & ENT.	\$2,229	A-3, LN 10	\$0	\$1,076	\$309	\$0	\$0	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294
21		TOTAL	\$2,229		\$0	\$1,076	\$309	\$0	\$0	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294
22		<b>OPERATING TAXES</b>															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$927,787	A-3, LN 10	\$0	\$399,748	\$122,139	\$0	\$0	\$5,610	\$3,195	\$2,910	\$109,678	\$135,311	\$29,217	\$46	\$119,934
26		TOTAL OPERATING TAXES	\$927,787		\$0	\$399,748	\$122,139	\$0	\$0	\$5,610	\$3,195	\$2,910	\$109,678	\$135,311	\$29,217	\$46	\$119,934

Merged Group B 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			
1	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$98,056,459	S-2,LN 35	\$0	\$17,913,295	\$0	\$21,269,343	\$6,861,950	\$8,156,696	\$1,492,812	\$55,445	\$0	\$0	\$42,306,918
2	RATE OF RETURN	10.61%		0.00%	10.51%	0.00%	10.48%	11.25%	11.25%	10.49%	11.25%	0.00%	0.00%	10.50%
3	RETURN ON INVESTMENT	\$10,408,388	LN1*LN 2	\$0	\$1,882,330	\$0	\$2,229,878	\$771,969	\$917,628	\$156,613	\$6,238	\$0	\$0	\$4,443,732
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	\$10,408,388	LN3-LN4	\$0	\$1,882,330	\$0	\$2,229,878	\$771,969	\$917,628	\$156,613	\$6,238	\$0	\$0	\$4,443,732
6	FEDERAL OPERATING INCOME TAX	\$2,722,840	LN 28	\$0	\$492,357	\$0	\$583,740	\$202,490	\$241,121	\$41,024	\$1,629	\$0	\$0	\$1,160,481
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	\$2,722,840	LN 6+LN 7	\$0	\$492,357	\$0	\$583,740	\$202,490	\$241,121	\$41,024	\$1,629	\$0	\$0	\$1,160,481
9	STATE AND LOCAL INCOME TAX	\$1,087,426	LN 33	\$0	\$195,241	\$0	\$232,894	\$80,824	\$97,046	\$17,638	\$580	\$0	\$0	\$463,202
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	\$1,087,426	LN 9+LN 10	\$0	\$195,241	\$0	\$232,894	\$80,824	\$97,046	\$17,638	\$580	\$0	\$0	\$463,202
13	OPERATING EXPENSE AND TAX	\$83,098,235	S-8,LN 20	\$0	\$20,771,203	\$0	\$12,215,682	\$7,474,672	\$7,511,064	\$988,551	\$49,539	\$0	\$0	\$34,087,522
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	\$97,316,890	S+8+11thru15	\$0	\$23,341,131	\$0	\$15,262,194	\$8,529,956	\$8,766,859	\$1,203,826	\$57,985	\$0	\$0	\$40,154,938
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$195,928	LN 16*LN 17	\$0	\$0	\$0	\$0	\$27,389	\$46,371	\$4,706	\$89	\$0	\$0	\$117,373
19	TOTAL REVENUE REQUIREMENT	\$97,512,817		\$0	\$23,341,131	\$0	\$15,262,194	\$8,557,345	\$8,813,230	\$1,208,532	\$58,075	\$0	\$0	\$40,272,310

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	\$10,408,388	LN 3	\$0	\$1,882,330	\$0	\$2,229,878	\$771,969	\$917,628	\$156,613	\$6,238	\$0	\$0	\$4,443,732
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	\$165,322	S-12,LN 25-26	\$0	\$30,131	\$0	\$33,905	\$10,221	\$10,555	\$2,286	\$111	\$0	\$0	\$78,113
23	TOTAL INCOME ADJUSTMENTS	\$165,322	LN 21+22	\$0	\$30,131	\$0	\$33,905	\$10,221	\$10,555	\$2,286	\$111	\$0	\$0	\$78,113
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$10,243,066		\$0	\$1,852,199	\$0	\$2,195,973	\$761,748	\$907,073	\$154,327	\$6,127	\$0	\$0	\$4,365,619
26	FEDERAL INCOME TAX	\$2,722,840	LN 25*FIT	\$0	\$492,357	\$0	\$583,740	\$202,490	\$241,121	\$41,024	\$1,629	\$0	\$0	\$1,160,481
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	\$2,722,840	LN26-LN27	\$0	\$492,357	\$0	\$583,740	\$202,490	\$241,121	\$41,024	\$1,629	\$0	\$0	\$1,160,481
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$12,965,907	LN25+LN28-S-12LI	\$0	\$2,344,556	\$0	\$2,779,713	\$964,238	\$1,148,194	\$195,350	\$7,756	\$0	\$0	\$5,526,100
31	STATE INCOME TAX	\$1,087,426	LN 30*FIT	\$0	\$195,241	\$0	\$232,894	\$80,824	\$97,046	\$17,638	\$580	\$0	\$0	\$463,202
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	\$1,087,426		\$0	\$195,241	\$0	\$232,894	\$80,824	\$97,046	\$17,638	\$580	\$0	\$0	\$463,202

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$30,771,527	S-3, LN 10	\$0	\$6,764,370	\$0	\$5,200,581	\$2,818,517	\$2,838,970	\$393,511	\$13,225	\$0	\$0	\$12,742,353	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$62,286,259	S-4, LN 52	\$0	\$30,398,903	\$0	\$0	\$10,054,521	\$7,914,293	\$0	\$0	\$0	\$0	\$13,918,542	\$0
3	OPERATOR SYSTEMS EQUIPMENT		2230	\$0	S-4, LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT		2230	\$171,910,928	S-4, LN 78	\$0	\$21,844,073	\$0	\$68,069,700	\$9,304,100	\$10,160,149	\$5,115,091	\$150,437	\$0	\$0	\$57,267,376	\$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	\$397,630,133	S-5, LN 42	\$0	\$85,756,892	\$0	\$40,785,408	\$36,084,018	\$43,043,976	\$2,676,855	\$134,338	\$0	\$0	\$189,157,646	\$0
7	TANGIBLE ASSETS		2680	\$10,749	S-3, LN 29	\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
8	INTANGIBLE ASSETS		2690	\$3,903,464	S-3, LN 36	\$0	\$851,886	\$0	\$646,364	\$364,799	\$358,797	\$46,718	\$1,888	\$0	\$0	\$1,633,012	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$666,522,060		\$0	\$145,618,203	\$0	\$114,704,653	\$58,626,133	\$64,316,636	\$8,232,236	\$299,889	\$0	\$0	\$274,724,309	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.85%	0.00%	17.21%	8.80%	9.65%	1.24%	0.04%	0.00%	0.00%	41.22%	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	\$7,448,398	S-6, LN 15	\$0	\$1,689,608	\$0	\$950,393	\$861,232	\$723,844	\$123,249	\$3,602	\$0	\$0	\$3,096,470	\$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			\$673,970,458		\$0	\$147,307,811	\$0	\$115,655,045	\$59,487,364	\$65,040,480	\$8,355,836	\$303,491	\$0	\$0	\$277,820,780	\$0
18	% DISTRIBUTION			100.00%		0.00%	21.86%	0.00%	17.16%	8.83%	9.65%	1.24%	0.05%	0.00%	0.00%	41.22%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$568,749,399	S-7, LN 18	\$0	\$127,904,545	\$0	\$92,838,182	\$52,145,414	\$56,455,127	\$6,767,189	\$244,062	\$0	\$0	\$232,394,880	\$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	\$2,688	S-7, LN 23	\$0	\$533	\$0	\$607	\$45	\$115	\$15	\$0	\$0	\$0	\$1,372	\$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		\$11,451,906	S-7, LN 32	\$0	\$2,502,856	\$0	\$2,099,963	\$813,930	\$801,643	\$130,574	\$5,964	\$0	\$0	\$5,096,976	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$338,425	S-7, LN 38	\$0	\$84,355	\$0	\$38,665	\$25,785	\$16,492	\$2,760	\$162	\$0	\$0	\$170,206	\$0
26	NET TELEPHONE PLANT			\$93,428,040		\$0	\$16,815,223	\$0	\$20,677,627	\$6,502,190	\$7,767,103	\$1,454,948	\$53,304	\$0	\$0	\$40,157,345	\$0
27	% DISTRIBUTION			100.00%		0.00%	18.00%	0.00%	22.13%	6.96%	8.31%	1.56%	0.06%	0.00%	0.00%	42.98%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,961,305	S-6, LN 31	\$0	\$410,833	\$0	\$227,177	\$113,341	\$144,017	\$8,195	\$305	\$0	\$0	\$1,057,438	\$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		\$2,667,114		\$0	\$686,940	\$0	\$364,539	\$246,419	\$245,577	\$29,669	\$1,836	\$0	\$0	\$1,092,135	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$98,056,459		\$0	\$17,913,295	\$0	\$21,269,343	\$6,861,950	\$8,156,696	\$1,492,812	\$55,445	\$0	\$0	\$42,306,918	\$0
36	% DISTRIBUTION			100.00%		0.00%	18.27%	0.00%	21.69%	7.00%	8.32%	1.52%	0.06%	0.00%	0.00%	43.15%	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			\$33,480,726		\$0	\$8,032,881	\$0	\$4,363,495	\$3,190,195	\$3,181,560	\$379,933	\$20,774	\$0	\$0	\$14,311,888	\$0
3	% DISTRIBUTION			100.00%		0.00%	23.99%	0.00%	13.03%	9.53%	9.50%	1.13%	0.06%	0.00%	0.00%	42.75%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$631,836,320		\$0	\$137,999,867	\$0	\$108,855,108	\$55,442,639	\$61,118,419	\$7,791,946	\$284,775	\$0	\$0	\$260,343,565	\$0
6	% DISTRIBUTION			100.00%		0.00%	21.84%	0.00%	17.23%	8.77%	9.67%	1.23%	0.05%	0.00%	0.00%	41.20%	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)			\$29,866,440	LN 6+DIRECT	\$0	\$6,588,897	\$0	\$5,032,724	\$2,743,662	\$2,749,532	\$382,479	\$12,811	\$0	\$0	\$12,376,336	\$0
9	GENERAL PURPOSE COMPUTERS			\$905,087	LN 6+DIRECT	\$0	\$195,473	\$0	\$167,857	\$74,855	\$89,438	\$11,032	\$415	\$0	\$0	\$366,016	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$30,771,527		\$0	\$6,764,370	\$0	\$5,200,581	\$2,818,517	\$2,838,970	\$393,511	\$13,225	\$0	\$0	\$12,742,353	\$0
11	% DISTRIBUTION			100.00%		0.00%	21.98%	0.00%	16.90%	9.16%	9.23%	1.28%	0.04%	0.00%	0.00%	41.41%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$662,607,847		\$0	\$144,764,237	\$0	\$114,055,690	\$58,261,156	\$63,957,389	\$8,185,458	\$298,000	\$0	\$0	\$273,085,917	\$0
14	% DISTRIBUTION			100.00%		0.00%	21.85%	0.00%	17.21%	8.79%	9.65%	1.24%	0.04%	0.00%	0.00%	41.21%	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	\$10,749	LN 11+DIRECT	\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
22	GENERAL SUPPORT			\$10,749	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			\$10,749		\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
28	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
29	% DISTRIBUTION			100.00%		0.00%	19.36%	0.00%	24.18%	1.65%	4.19%	0.57%	0.01%	0.00%	0.00%	50.05%	0.00%
30	GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$662,618,596		\$0	\$144,766,318	\$0	\$114,058,289	\$58,261,333	\$63,957,839	\$8,185,519	\$298,002	\$0	\$0	\$273,091,297	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.85%	0.00%	17.21%	8.79%	9.65%	1.24%	0.04%	0.00%	0.00%	41.21%	0.00%
33	INTANGIBLE ASSETS		2690	\$3,903,464	LN 33	\$0	\$851,886	\$0	\$646,364	\$364,799	\$358,797	\$46,718	\$1,888	\$0	\$0	\$1,633,012	\$0
34	ALLOCATED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DIRECT ASSIGNMENT			\$3,903,464		\$0	\$851,886	\$0	\$646,364	\$364,799	\$358,797	\$46,718	\$1,888	\$0	\$0	\$1,633,012	\$0
36	TOTAL INTANGIBLES			\$3,903,464		\$0	\$851,886	\$0	\$646,364	\$364,799	\$358,797	\$46,718	\$1,888	\$0	\$0	\$1,633,012	\$0
37	% DISTRIBUTION			100.00%		0.00%	21.82%	0.00%	16.56%	9.35%	9.19%	1.20%	0.05%	0.00%	0.00%	41.83%	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	\$0	LN 11-DIRECT	\$0	\$0	\$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			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	LOCAL SWITCHING EQUIPMENT ACCESS		2210 3.0														
49	EQUAL ACCESS		3.1	\$62,286,259	LN 13	\$0	\$30,398,903	\$0	\$0	\$10,054,521	\$7,914,293	\$0	\$0	\$0	\$0	\$13,918,542	\$0
50	SUBTOTAL LOCAL SWITCHING		3.2	\$62,286,259	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	% DISTRIBUTION			\$62,286,259		\$0	\$30,398,903	\$0	\$0	\$10,054,521	\$7,914,293	\$0	\$0	\$0	\$0	\$13,918,542	\$0
52	TOTAL SWITCHING EQUIPMENT			\$62,286,259		\$0	\$30,398,903	\$0	\$0	\$10,054,521	\$7,914,293	\$0	\$0	\$0	\$0	\$13,918,542	\$0
53	% DISTRIBUTION			100.00%		0.00%	48.81%	0.00%	0.00%	16.14%	12.71%	0.00%	0.00%	0.00%	0.00%	22.35%	0.00%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT		2230 4.0														
55	EXCH TRUNK - EAS		4.1	\$21,169,702	AL-1LN12	\$0	\$87,367	\$0	\$10,961,694	\$22,116	\$28,629	\$750,118	\$31,145	\$0	\$0	\$9,288,632	\$0
56	EXCH TRUNK - BASIC		4.121	\$995,702	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$995,702	\$0
57	EXCH TRUNK - SPECIAL		4.11 DSL	\$23,008,660	DIRECT	\$0	\$0	\$0	\$23,008,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	SUBSCRIBER LINE - BASIC		4.123	\$0	LN 14-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	SUBSCRIBER LINE - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	TOLL - BASIC		4.131	\$79,054,759	AL-1LN 2	\$0	\$19,604,248	\$0	\$127,723	\$8,187,521	\$9,417,956	\$368,035	\$13,237	\$0	\$0	\$41,436,040	\$0
61	TOLL - IXC PL = DSO		4.122 PL	\$6,358,380	DIRECT	\$0	\$0	\$0	\$1,280,112	\$0	\$0	\$1,920,064	\$50,095	\$0	\$0	\$3,108,109	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$130,587,202		\$0	\$19,691,615	\$0	\$35,378,189	\$8,209,637	\$9,446,585	\$2,938,217	\$94,477	\$0	\$0	\$54,828,483	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.08%	0.00%	27.09%	6.29%	7.23%	2.25%	0.07%	0.00%	0.00%	41.99%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$853,701	DIRECT	\$0	\$0	\$0	\$853,701	\$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	TOLL - IXC WB = DS1 >		4.22	\$33,827,405	AL-1LN14	\$0	\$0	\$0	\$31,781,475	\$0	\$0	\$1,993,896	\$52,034	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$2,896,302	AL-1LN6	\$0	\$1,196,488	\$0	\$56,336	\$730,694	\$381,565	\$182,978	\$3,927	\$0	\$0	\$344,314	\$0
68	TOLL - 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			\$36,723,706		\$0	\$1,196,488	\$0	\$31,837,811	\$730,694	\$381,565	\$2,176,874	\$55,960	\$0	\$0	\$344,314	\$0
71	% DISTRIBUTION			100.00%		0.00%	3.26%	0.00%	86.70%	1.99%	1.04%	5.92%	0.15%	0.00%	0.00%	0.94%	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	\$3,746,319	LN 15-DIRECT	\$0	\$955,970	\$0	\$363,769	\$331,999	\$0	\$0	\$0	\$0	\$0	\$2,094,580	\$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			\$3,746,319		\$0	\$955,970	\$0	\$363,769	\$331,999	\$0	\$0	\$0	\$0	\$0	\$2,094,580	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.52%	0.00%	0.00%	9.71%	8.86%	0.00%	0.00%	0.00%	0.00%	55.91%	0.00%
77	EQUIPMENT RENTED OTHERS		\$0	LN 16-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$171,910,928		\$0	\$21,844,073	\$0	\$68,069,700	\$9,304,100	\$10,160,149	\$5,115,091	\$150,437	\$0	\$0	\$57,267,376	\$0
79	% DISTRIBUTION			100.00%		0.00%	12.71%	0.00%	39.60%	5.41%	5.91%	2.98%	0.09%	0.00%	0.00%	33.31%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$234,197,187		\$0	\$52,242,975	\$0	\$68,069,700	\$19,358,621	\$18,074,443	\$5,115,091	\$150,437	\$0	\$0	\$71,185,918	\$0
81	% DISTRIBUTION			100.00%		0.00%	22.31%	0.00%	29.07%	8.27%	7.72%	2.18%	0.06%	0.00%	0.00%	30.40%	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%	11.53%	11.59%	0.00%	0.00%	0.00%	0.00%	51.88%	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%	24.72%	0.00%	0.23%	11.41%	11.47%	0.49%	0.04%	0.00%	0.00%	51.65%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1LN 12	0.00%	0.25%	0.00%	54.39%	0.11%	0.11%	6.53%	3.62%	0.00%	0.00%	34.99%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1LN 14	0.00%	0.00%	0.00%	86.50%	0.00%	0.00%	9.85%	3.65%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1LN 8	0.00%	38.20%	0.00%	10.36%	20.64%	16.61%	3.55%	0.19%	0.00%	0.00%	10.45%	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			100.00%	INPUT	0.00%	23.04%	0.00%	0.00%	10.03%	9.70%	0.00%	0.00%	0.00%	0.00%	57.23%	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			\$341,226,377	LN 3	\$0	\$84,617,646	\$0	\$557,051	\$35,377,839	\$42,630,476	\$1,118,185	\$56,099	\$0	\$0	\$176,869,081	\$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	\$341,226,377		\$0	\$84,617,646	\$0	\$557,051	\$35,377,839	\$42,630,476	\$1,118,185	\$56,099	\$0	\$0	\$176,869,081	\$0
22	EXCHANGE WIDEBAND - JOINT			\$22,829,353	LN 4	\$0	\$87,079	\$0	\$11,929,167	\$17,337	\$25,567	\$868,536	\$31,198	\$0	\$0	\$9,870,469	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$21,566,549	DIRECT	\$0	\$0	\$0	\$21,566,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$44,395,902		\$0	\$87,079	\$0	\$33,495,716	\$17,337	\$25,567	\$868,536	\$31,198	\$0	\$0	\$9,870,469	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,371,655	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,371,655	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$1,371,655		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,371,655	\$0
28	INTEREXCHANGE WIDEBAND			\$7,325,226	LN 5	\$0	\$0	\$0	\$6,668,159	\$0	\$0	\$613,601	\$43,466	\$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	\$7,325,226		\$0	\$0	\$0	\$6,668,159	\$0	\$0	\$613,601	\$43,466	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,713,643	LN 6	\$0	\$703,885	\$0	\$64,483	\$491,066	\$210,568	\$76,534	\$3,574	\$0	\$0	\$163,534	\$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	\$1,713,643		\$0	\$703,885	\$0	\$64,483	\$491,066	\$210,568	\$76,534	\$3,574	\$0	\$0	\$163,534	\$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			\$1,606,330	LN 8	\$0	\$348,283	\$0	\$0	\$197,776	\$177,365	\$0	\$0	\$0	\$0	\$882,906	\$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	\$1,606,330		\$0	\$348,283	\$0	\$0	\$197,776	\$177,365	\$0	\$0	\$0	\$0	\$882,906	\$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			\$397,630,133		\$0	\$85,756,892	\$0	\$40,785,408	\$36,084,018	\$43,043,976	\$2,676,855	\$134,338	\$0	\$0	\$189,157,646	\$0
43	% DISTRIBUTION			100.00%		0.00%	21.57%	0.00%	10.26%	9.07%	10.82%	0.67%	0.03%	0.00%	0.00%	47.57%	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	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	23.99%	0.00%	23.52%	10.29%	9.03%	2.14%	0.15%	0.00%	0.00%	30.88%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5,LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	22.16%	0.00%	8.34%	10.38%	10.12%	0.88%	0.09%	0.00%	0.00%	48.02%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3,LN 28	0.00%	19.36%	0.00%	24.18%	1.65%	4.19%	0.57%	0.01%	0.00%	0.00%	50.05%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3,LN 30	0.00%	19.36%	0.00%	24.18%	1.65%	4.19%	0.57%	0.01%	0.00%	0.00%	50.05%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6,LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.00%	S-6,LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE		3100														
11	GENERAL SUPPORT			\$24,622,101	LN 1+DIRECT	\$0	\$5,392,466	\$0	\$4,189,709	\$2,263,465	\$2,272,599	\$297,005	\$10,931	\$0	\$0	\$10,195,927	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$62,093,400	S-4,LN53+DIR	\$0	\$30,312,485	\$0	\$10,095,378	\$7,814,862	\$0	\$0	\$0	\$0	\$0	\$13,870,675	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$134,829,120	S-4,LN79+DIR	\$0	\$17,053,294	\$0	\$53,799,946	\$7,249,882	\$8,256,757	\$4,118,100	\$113,765	\$0	\$0	\$44,237,375	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$347,204,779	LN 4+DIRECT	\$0	\$75,146,300	\$0	\$34,848,527	\$32,536,689	\$38,110,909	\$2,352,085	\$119,365	\$0	\$0	\$164,090,903	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$568,749,399		\$0	\$127,904,545	\$0	\$92,838,182	\$52,145,414	\$56,455,127	\$6,767,189	\$244,062	\$0	\$0	\$232,394,880	\$0
19	ACCUM DEPRECIATION - FUTURE USE		3200		LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS		3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$2,688	LN 7+DIRECT	\$0	\$533	\$0	\$607	\$45	\$115	\$15	\$0	\$0	\$0	\$1,372	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$2,688		\$0	\$533	\$0	\$607	\$45	\$115	\$15	\$0	\$0	\$0	\$1,372	\$0
24	INTANGIBLE ASSETS		3500		S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600		LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$2,688		\$0	\$533	\$0	\$607	\$45	\$115	\$15	\$0	\$0	\$0	\$1,372	\$0
	NET OPERATING DEFERRED INC TAX		4100&														
27	GENERAL SUPPORT		4340		LN 1+DIRECT	\$0	\$5,031	\$0	(\$1,499)	\$7,792	\$5,663	(\$1,092)	\$151	\$0	\$0	\$4,776	\$0
28	CENTRAL OFFICE EQUIP			\$4,046,897	LN 2+DIRECT	\$0	\$913,754	\$0	\$1,290,174	\$272,013	\$216,118	\$78,021	\$2,664	\$0	\$0	\$1,274,153	\$0
29	INFORMATION ORIG/TERM			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$6,787,373	LN 4+DIRECT	\$0	\$1,450,893	\$0	\$707,855	\$485,957	\$534,845	\$46,114	\$2,802	\$0	\$0	\$3,558,907	\$0
31	UNDISTRIBUTED			\$596,816	LN 5+DIRECT	\$0	\$133,178	\$0	\$103,433	\$48,169	\$45,018	\$7,531	\$347	\$0	\$0	\$259,140	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$11,451,906		\$0	\$2,502,856	\$0	\$2,099,963	\$813,930	\$801,643	\$130,574	\$5,964	\$0	\$0	\$5,096,976	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET		4040&														
33	GENERAL SUPPORT		4360		LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310		S-3,LN 3	\$0	\$84,355	\$0	\$38,665	\$25,785	\$16,492	\$2,760	\$162	\$0	\$0	\$170,206	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$338,425		\$0	\$84,355	\$0	\$38,665	\$25,785	\$16,492	\$2,760	\$162	\$0	\$0	\$170,206	\$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				
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3, LN 11	0.00%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	23.99%	0.00%	23.52%	10.29%	9.03%	2.14%	0.15%	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%	22.16%	0.00%	8.34%	10.38%	10.12%	0.88%	0.09%	0.00%	0.00%	48.02%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT		6110	\$142,406	LN 1+DIRECT	\$0	\$30,845	\$0	\$25,189	\$11,547	\$11,870	\$1,476	\$76	\$0	\$0	\$61,404	\$0
8	GENERAL SUPPORT		6120	\$5,734,662	LN 1+DIRECT	\$0	\$1,251,730	\$0	\$964,201	\$510,264	\$552,454	\$70,496	\$2,435	\$0	\$0	\$2,403,101	\$0
9	TOTAL GENERAL SUPPORT EXP			\$5,877,069		\$0	\$1,282,575	\$0	\$989,390	\$821,811	\$544,304	\$71,973	\$2,511	\$0	\$0	\$2,464,505	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.82%	0.00%	16.83%	8.88%	9.26%	1.22%	0.04%	0.00%	0.00%	41.93%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$2,305,785	LN 2+DIRECT	\$0	\$509,936	\$0	\$633,752	\$220,580	\$220,263	\$55,333	\$2,089	\$0	\$0	\$663,833	\$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	\$3,099,469	LN 2+DIRECT	\$0	\$706,724	\$0	\$827,845	\$273,957	\$262,362	\$75,131	\$2,377	\$0	\$0	\$951,073	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$5,405,254		\$0	\$1,216,659	\$0	\$1,461,597	\$494,537	\$482,624	\$130,464	\$4,466	\$0	\$0	\$1,614,906	\$0
16	% DISTRIBUTION			100.00%		0.00%	22.51%	0.00%	27.04%	9.15%	8.93%	2.41%	0.08%	0.00%	0.00%	29.88%	0.00%
	INFORMATION ORIG/TERM EXPENSE		6310														
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES EXPENSE		6410														
23	ALLOCATED			\$6,919,036	LN 6	\$0	\$1,510,521	\$0	\$662,531	\$688,958	\$663,077	\$42,621	\$1,951	\$0	\$0	\$3,349,377	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$6,919,036		\$0	\$1,510,521	\$0	\$662,531	\$688,958	\$663,077	\$42,621	\$1,951	\$0	\$0	\$3,349,377	\$0
26	% DISTRIBUTION			100.00%		0.00%	21.83%	0.00%	9.58%	9.96%	9.58%	0.62%	0.03%	0.00%	0.00%	48.41%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$18,201,359		\$0	\$4,009,755	\$0	\$3,113,518	\$1,705,305	\$1,690,005	\$245,059	\$8,928	\$0	\$0	\$7,428,789	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.03%	0.00%	17.11%	9.37%	9.29%	1.35%	0.05%	0.00%	0.00%	40.81%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$12,324,290		\$0	\$2,727,180	\$0	\$2,124,128	\$1,183,495	\$1,145,701	\$173,086	\$6,417	\$0	\$0	\$4,964,283	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.13%	0.00%	17.24%	9.60%	9.30%	1.40%	0.05%	0.00%	0.00%	40.28%	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%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	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%	19.36%	0.00%	24.18%	1.65%	4.19%	0.57%	0.01%	0.00%	0.00%	50.05%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	19.36%	0.00%	24.18%	1.65%	4.19%	0.57%	0.01%	0.00%	0.00%	50.05%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	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%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	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%	22.87%	0.00%	14.23%	8.61%	9.75%	1.20%	0.06%	0.00%	0.00%	43.26%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$12,247,333	LN 7+DIRECT	\$0	\$2,681,794	\$0	\$2,017,373	\$1,129,292	\$1,129,702	\$148,641	\$5,825	\$0	\$0	\$5,134,707	\$0
14	ACCESS / USF EXPENSE	6540		\$1,949,484	DIRECT	\$0	\$1,971,969	\$0	\$0	(\$22,484)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$956,708	S-3,LN 11	\$0	\$212,099	\$0	\$160,736	\$99,336	\$98,297	\$13,940	\$340	\$0	\$0	\$371,961	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$1,664,292	S-4,LN 53	\$0	\$895,383	\$0	\$0	\$252,566	\$185,306	\$0	\$0	\$0	\$0	\$331,037	\$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			\$7,806,100	S-4,LN 79	\$0	\$1,035,365	\$0	\$2,924,873	\$413,350	\$348,250	\$200,970	\$8,115	\$0	\$0	\$2,875,176	\$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			\$11,283,686	S-5,LN 43	\$0	\$2,448,202	\$0	\$1,135,642	\$1,021,724	\$1,231,060	\$86,701	\$4,997	\$0	\$0	\$5,355,361	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$21,710,786		\$0	\$4,591,048	\$0	\$4,221,251	\$1,786,976	\$1,862,912	\$301,610	\$13,453	\$0	\$0	\$8,933,536	\$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			\$21,710,786		\$0	\$4,591,048	\$0	\$4,221,251	\$1,786,976	\$1,862,912	\$301,610	\$13,453	\$0	\$0	\$8,933,536	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.15%	0.00%	19.44%	8.23%	8.58%	1.39%	0.06%	0.00%	0.00%	41.15%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		(\$33)	LN 2+DIRECT	\$0	\$0	\$0	(\$33)	\$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		\$1,484,641	LN 5+DIRECT	\$0	\$326,111	\$0	\$240,733	\$139,792	\$138,392	\$18,710	\$710	\$0	\$0	\$620,192	\$0
30	OTHER - TPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$1,484,608		\$0	\$326,111	\$0	\$240,700	\$139,792	\$138,392	\$18,710	\$710	\$0	\$0	\$620,192	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.97%	0.00%	16.21%	9.42%	9.32%	1.26%	0.05%	0.00%	0.00%	41.77%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$87,276	S-3,LN 11+DIR	\$0	\$20,371	\$0	\$16,271	\$7,104	\$12,166	\$1,715	\$19	\$0	\$0	\$29,629	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$214,247	S-4,LN 81+DIR	\$0	\$38,225	\$0	\$90,252	\$2,090	\$5,560	\$2,707	\$47	\$0	\$0	\$75,366	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$725,531	S-5,LN 43+DIR	\$0	\$148,493	\$0	\$98,124	\$33,986	\$74,623	\$2,336	\$31	\$0	\$0	\$367,939	\$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			\$1,027,054		\$0	\$207,090	\$0	\$204,646	\$43,180	\$92,348	\$6,758	\$97	\$0	\$0	\$472,935	\$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%	15.99%	0.00%	0.00%	8.02%	6.72%	0.00%	0.00%	0.00%	0.00%	69.27%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.88%	0.00%	0.00%	6.19%	7.13%	0.00%	0.00%	0.00%	0.00%	59.80%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	38.95%	0.00%	7.38%	22.36%	26.29%	4.44%	0.59%	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%	18.48%	0.08%	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%	42.17%	0.00%	7.83%	19.75%	25.99%	3.76%	0.49%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$5,601,822	INPUT	\$0	\$1,543,247	\$0	\$179,497	\$338,161	\$581,389	\$35,592	\$6,300	\$0	\$0	\$2,917,636	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$52,814	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$8,282	\$952	\$0	\$0	\$0	\$0	\$43,579	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$36,541	DIRECT	\$0	\$57	\$0	\$0	\$28,616	\$0	\$0	\$0	\$0	\$0	\$7,868	\$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			\$7,604	LN 3	\$0	\$1,675	\$0	\$0	\$324	\$401	\$0	\$0	\$0	\$0	\$5,205	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$7,604		\$0	\$1,675	\$0	\$0	\$324	\$401	\$0	\$0	\$0	\$0	\$5,205	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$67,655	DIRECT	\$0	\$67,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$454,213	LN 7	\$0	\$27,030	\$0	\$1,336	\$83,921	\$305	\$0	\$0	\$0	\$0	\$340,477	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$182,986	LN 4	\$0	\$49,762	\$0	\$0	\$10,427	\$11,359	\$0	\$0	\$0	\$0	\$111,437	\$0
27	- END USER BILLING INQUIRY		1.3	\$248,227	LN 8	\$0	\$15,813	\$0	\$448	\$8,430	\$0	\$329	\$0	\$0	\$0	\$223,207	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$953,081		\$0	\$160,261	\$0	\$1,784	\$102,778	\$11,663	\$1,474	\$0	\$0	\$0	\$675,122	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$75,017	AL-1LN16	\$0	\$15,473	\$0	\$0	\$29,213	\$12,404	\$0	\$0	\$0	\$0	\$17,927	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$861,903	AL-1LN18,LN19	\$0	\$257,660	\$0	\$0	\$186,845	\$115,577	\$0	\$0	\$0	\$0	\$302,421	\$0
38	- END USER COMMON LINE		2.3	\$45,362	DIRECT	\$0	\$45,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$448,722	LN 11	\$0	\$191,960	\$0	\$32,403	\$86,531	\$119,041	\$16,959	\$1,828	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,431,004		\$0	\$599,856	\$0	\$32,403	\$302,588	\$247,021	\$16,959	\$1,828	\$0	\$0	\$320,349	\$0
41	TOTAL CAT 1 AND CAT 2			\$2,384,085	LN 32+LN 40	\$0	\$670,117	\$0	\$34,187	\$405,366	\$258,685	\$18,433	\$1,828	\$0	\$0	\$995,470	\$0
42	% DISTRIBUTION			1500.00%		0.00%	418.53%	0.00%	23.85%	259.91%	163.32%	11.78%	1.45%	0.00%	0.00%	621.17%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$826,237	LN 42+DIRECT	\$0	\$408,812	\$0	\$8,310	\$96,659	\$64,730	\$4,182	\$405	\$0	\$0	\$243,139	\$0
44	TOTAL SERVICES EXPENSE			\$3,307,281		\$0	\$1,080,660	\$0	\$42,497	\$539,248	\$324,768	\$22,614	\$2,233	\$0	\$0	\$1,295,262	\$0
45	% DISTRIBUTION			100.00%		0.00%	32.68%	0.00%	1.28%	16.30%	9.82%	0.07%	0.00%	0.00%	0.00%	39.16%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$8,909,103	LN 12+LN 44	\$0	\$2,623,907	\$0	\$221,994	\$877,409	\$906,157	\$58,207	\$8,533	\$0	\$0	\$4,212,898	\$0
47	% DISTRIBUTION			100.00%		0.00%	29.45%	0.00%	2.49%	9.85%	10.17%	0.65%	0.10%	0.00%	0.00%	47.29%	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%	24.41%	0.00%	11.39%	10.40%	9.79%	1.25%	0.12%	0.00%	0.00%	42.64%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	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%	71.63%	0.00%	0.00%	0.00%	28.37%	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%	18.83%	0.00%	20.50%	8.81%	8.63%	1.83%	0.16%	0.00%	0.00%	41.24%	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			\$101,781	DIRECT	\$0	\$101,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$17,295,787	LN 1	\$0	\$4,157,044	\$0	\$2,178,393	\$1,720,230	\$1,654,116	\$202,322	\$11,087	\$0	\$0	\$7,372,595	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$17,397,568		\$0	\$4,258,825	\$0	\$2,178,393	\$1,720,230	\$1,654,116	\$202,322	\$11,087	\$0	\$0	\$7,372,595	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.48%	0.00%	12.52%	9.89%	9.51%	1.16%	0.06%	0.00%	0.00%	42.38%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS																
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%		\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$93,222,855	RECORDS	\$0	\$22,581,387	\$0	\$14,407,305	\$8,218,919	\$8,401,065	\$1,142,049	\$55,570	\$0	\$0	\$38,416,559	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$83,098,235	VARIOUS	\$0	\$20,771,203	\$0	\$12,215,682	\$7,474,672	\$7,511,064	\$988,551	\$49,539	\$0	\$0	\$34,087,522	\$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.			\$165,322	LN 6+DIRECT	\$0	\$30,131	\$0	\$33,905	\$10,221	\$10,555	\$2,286	\$111	\$0	\$0	\$78,113	\$0
27	NET TAXABLE INCOME			\$9,959,298		\$0	\$1,780,053	\$0	\$2,157,717	\$734,026	\$879,446	\$151,212	\$5,920	\$0	\$0	\$4,250,923	\$0
28	% DISTRIBUTION			100.00%		0.00%	17.87%	0.00%	21.67%	7.37%	8.83%	1.52%	0.06%	0.00%	0.00%	42.68%	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		\$3,342,485	LN 28	\$0	\$571,700	\$0	\$791,107	\$344,380	\$302,137	\$38,383	\$3,586	\$0	\$0	\$1,291,191	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$491,929	LN 28	\$0	\$82,650	\$0	\$120,937	\$60,398	\$49,907	\$6,682	\$741	\$0	\$0	\$170,615	\$0
33	OPERATING TAXES - OTHER	7240		\$2,225,047	LN 2+DIRECT	\$0	\$514,885	\$0	\$427,100	\$181,532	\$222,129	\$20,760	\$1,101	\$0	\$0	\$857,740	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$7,862,474)	LN 28	\$0	(\$1,425,288)	\$0	(\$1,612,162)	(\$546,106)	(\$603,895)	(\$109,946)	(\$6,036)	\$0	\$0	(\$3,559,041)	\$0
35	TOTAL OPERATING TAXES			(\$1,803,013)		\$0	(\$256,054)	\$0	(\$273,018)	\$40,004	(\$29,721)	(\$44,120)	(\$609)	\$0	\$0	(\$1,239,495)	\$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	92,678	SPF	-	22,998	-	135	9,761	10,878	257	14	-	-	48,635	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.81%	0.00%	0.15%	10.53%	11.74%	0.28%	0.01%	0.00%	0.00%	52.48%	0.00%	
3	ALLOCATED LOOPS - CWF	92,678	SPF	-	22,998	-	135	9,761	10,878	257	14	-	-	48,635	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.81%	0.00%	0.15%	10.53%	11.74%	0.28%	0.01%	0.00%	0.00%	52.48%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	7,073	TOLL MOU	-	3,026	-	84	1,579	1,322	298	10	-	-	753	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	42.79%	0.00%	1.19%	22.32%	18.69%	4.21%	0.14%	0.00%	0.00%	10.65%	0.00%	
7	ALLOCATED CIRCUIT MILES - CWF	99,040	CMM	-	39,659	-	3,086	28,388	18,131	2,428	126	-	-	7,222	-	
8	PERCENT DISTRIBUTION	100.00%		0.00%	40.04%	0.00%	3.12%	28.66%	18.31%	2.45%	0.13%	0.00%	0.00%	7.29%	0.00%	
9	ALLOCATED WIDEBAND LOOPS	6,875	WB CKTS	-	48	-	3,502	10	15	178	14	-	-	3,108	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.69%	0.00%	50.93%	0.15%	0.22%	2.59%	0.20%	0.00%	0.00%	45.21%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	11,018	WB CKTS	-	48	-	5,346	10	15	416	11	-	-	5,172	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.43%	0.00%	48.52%	0.09%	0.14%	3.78%	0.10%	0.00%	0.00%	46.94%	0.00%	
13	ALLOCATED WIDEBAND CHANNELS (CKTS)	5,773	WB CKTS Less Lo	-	-	-	5,346	-	-	416	11	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	92.60%	0.00%	0.00%	7.21%	0.19%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852	-	
16	PERCENT DISTRIBUTION	100.00%		0.00%	21.88%	0.00%	0.00%	28.52%	19.29%	0.00%	0.00%	0.00%	0.00%	30.31%	0.00%	
17	ALLOCATED USERS	204,578	-	-	19,427	-	-	37,178	17,437	-	-	-	-	130,536	-	
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	0.00%	
19	OB&C ALLOCATION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	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	\$18,201,359	S-9:LN 27	\$0	\$4,009,755	\$0	\$3,113,518	\$1,705,305	\$1,690,005	\$245,059	\$8,928	\$0	\$0	\$7,428,789
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$14,196,817	VARIOUS	\$0	\$4,653,763	\$0	\$2,017,373	\$1,106,807	\$1,129,702	\$148,641	\$5,825	\$0	\$0	\$5,134,707
3	CUSTOMER OPERATIONS EXP - MARKETING	\$5,601,822	S-11:LN 12	\$0	\$1,543,247	\$0	\$179,497	\$338,161	\$581,389	\$35,992	\$6,300	\$0	\$0	\$2,917,636
4	CUSTOMER OPERATIONS EXP - SERVICES	\$3,307,281	S-11:LN 44	\$0	\$1,080,660	\$0	\$42,497	\$59,248	\$324,768	\$22,614	\$2,233	\$0	\$0	\$1,295,262
5	CORPORATE OPERATIONS EXPENSE	\$17,397,568	S-12:LN 13	\$0	\$4,258,825	\$0	\$2,178,393	\$1,720,230	\$1,654,116	\$202,322	\$11,087	\$0	\$0	\$7,372,595
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)	\$3,342,485	S-12:LN 29 + 31	\$0	\$571,700	\$0	\$791,107	\$344,380	\$302,137	\$38,383	\$3,586	\$0	\$0	\$1,291,191
10	STATE INCOME TAX (ACTUAL)	\$491,929	S-12:LN 32	\$0	\$82,650	\$0	\$120,937	\$60,398	\$49,907	\$6,682	\$741	\$0	\$0	\$170,615
11	OTHER OPERATING TAX	\$2,225,047	S-12:LN 33	\$0	\$514,885	\$0	\$427,100	\$181,332	\$222,129	\$20,760	\$1,101	\$0	\$0	\$857,740
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$135,284	RECORDS	\$0	\$0	\$0	\$312	\$312	\$21,533	\$1,879	\$4,887	\$0	\$0	\$106,673
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	\$64,899,593		\$0	\$16,715,484	\$0	\$8,870,422	\$5,996,173	\$5,975,685	\$721,933	\$44,687	\$0	\$0	\$26,575,208
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$2,667,114		\$0	\$686,940	\$0	\$364,539	\$246,419	\$245,577	\$29,669	\$1,836	\$0	\$0	\$1,092,135
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	\$2,667,114		\$0	\$686,940	\$0	\$364,539	\$246,419	\$245,577	\$29,669	\$1,836	\$0	\$0	\$1,092,135

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	\$39,182,638	\$16,540,689	\$1,209,391	\$12,503,633	\$2,097	\$8,926,827
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$64,037	\$26,502	\$8,994	\$16,401	\$2	\$12,137
5	STATE INCOME TAX	\$428,135	\$182,609	\$10,209	\$136,200	\$22	\$99,096
6	OPERATING EXPENSES & OTHER TAXES	\$32,986,885	\$14,743,822	\$4,758,923	\$7,530,161	\$778,534	\$5,175,447
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	\$11,964,951	\$0	\$5,061,329	\$0	\$1,697,287	\$0	\$3,041,293
2		CENTRAL OFFICE SWITCHING	\$38,398,903	\$0	\$0	\$0	\$30,398,903	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$89,913,773	\$0	\$19,694,248	\$0	\$2,239,825	\$0	\$45,061,040
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$126,542,300	\$0	\$84,617,646	\$0	\$11,139,246	\$0	\$19,218,859
7		TANGIBLE ASSETS	\$4,680	\$0	\$1,688	\$0	\$393	\$0	\$1,573
8		INTANGIBLE ASSETS	\$1,498,250	\$0	\$63,423	\$0	\$198,429	\$0	\$379,286
9		TOTAL PLANT IN SERVICE	\$262,322,856	\$0	\$109,698,334	\$0	\$35,674,182	\$0	\$67,702,052
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$2,640,000	\$0	\$1,315,950	\$0	\$373,598	\$0	\$533,263
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.	\$262,962,856	\$0	\$111,254,284	\$0	\$36,047,781	\$0	\$68,235,315
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$230,742,727	\$0	\$93,488,561	\$0	\$34,411,395	\$0	\$54,935,217
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$1,140	\$0	\$433	\$0	\$100	\$0	\$378
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	\$4,602,819	\$0	\$1,880,451	\$0	\$622,387	\$0	\$1,224,105
21		OTHER DEFERRED CREDITS - NET	\$123,020	\$0	\$53,705	\$0	\$21,331	\$0	\$24,299
22		NET TELEPHONE PLANT	\$37,493,150	\$0	\$15,831,135	\$0	\$992,567	\$0	\$12,051,317
23		MATERIALS AND SUPPLIES	\$638,010	\$0	\$247,206	\$0	\$74,238	\$0	\$189,563
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	\$1,051,478	\$0	\$462,347	\$0	\$142,586	\$0	\$262,733
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$39,182,638	\$0	\$16,540,688	\$0	\$1,209,391	\$0	\$12,503,633
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$4,112,209	\$0	\$1,737,490	\$0	\$127,703	\$0	\$1,311,196
30		PLANT SPECIFIC EXPENSE	\$7,123,272	\$0	\$2,846,408	\$0	\$1,515,026	\$0	\$1,603,770
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$6,671,136	\$0	\$4,016,264	\$0	\$637,499	\$0	\$1,183,820
32		DEPRECIATION & AMORTIZATION	\$9,378,110	\$0	\$3,736,136	\$0	\$1,190,837	\$0	\$2,657,250
33		MARKETING EXPENSE	\$1,722,744	\$0	\$761,520	\$0	\$231,216	\$0	\$432,319
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,123,157	\$0	\$180,412	\$0	\$125,798	\$0	\$149,235
35		CORPORATE OPERATIONS EXPENSES	\$6,437,218	\$0	\$3,016,451	\$0	\$969,218	\$0	\$1,342,382
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$941,985	\$0	\$366,236	\$0	\$126,800	\$0	\$274,751
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$411,736)	\$0	(\$179,003)	\$0	(\$37,470)	\$0	(\$113,366)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$32,986,885	\$0	\$14,743,822	\$0	\$4,758,923	\$0	\$7,530,161
42		STATE INCOME TAX - NET OF ITC	\$428,136	\$0	\$182,609	\$0	\$10,209	\$0	\$136,200
43		SUBTOTAL OPER EXPENSE & TAX	\$33,415,021	\$0	\$14,926,430	\$0	\$4,769,132	\$0	\$7,666,362
44		FEDERAL INCOME TAX - NET OF ITC	\$1,076,096	\$0	\$454,819	\$0	\$31,556	\$0	\$344,186
45		TOTAL REVENUE REQUIREMENT	\$38,603,326	\$0	\$17,118,739	\$0	\$4,928,391	\$0	\$9,321,744
46		% DISTRIBUTION	100.00%	0.00%	47.80%	0.00%	15.12%	0.00%	20.60%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$200,605
48		POST MAG REVENUE REQUIREMENT	\$38,603,326	\$0	\$18,576,699	\$0	\$3,142,520	\$0	\$9,522,349

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	SPECIAL ACCESS			B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS				CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$39,182,638	(NOTE A)		\$16,540,688	\$535,089	\$0	\$0	\$467,508	\$116,753	\$90,041	\$4,565,971	\$7,180,452	\$757,210	\$2,098	\$8,926,827
2		RATE OF RETURN	10.49%		0.00%	10.50%	10.64%	0.00%	0.00%	10.49%	10.52%	10.47%	10.48%	10.48%	10.51%		10.48%
3		RETURN ON INVESTMENT	\$4,112,209	LN 1+LN 2	\$0	\$1,737,490	\$56,931	\$0	\$0	\$49,059	\$12,283	\$9,430	\$479,164	\$752,460	\$79,572	\$220	\$935,599
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	\$4,112,209	LN 3+LN 4	\$0	\$1,737,490	\$56,931	\$0	\$0	\$49,059	\$12,283	\$9,430	\$479,164	\$752,460	\$79,572	\$220	\$935,599
6		FEDERAL INCOME TAX	\$1,076,096	LN 30	\$0	\$454,819	\$12,985	\$0	\$0	\$12,896	\$3,188	\$2,487	\$125,925	\$197,442	\$20,819	\$58	\$245,477
7		LESS FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$1,076,096	LN 6+LN 7	\$0	\$454,819	\$12,985	\$0	\$0	\$12,896	\$3,188	\$2,487	\$125,925	\$197,442	\$20,819	\$58	\$245,477
9		STATE AND LOCAL INCOME TAX	\$428,136	LN 36	\$0	\$182,609	\$3,553	\$0	\$0	\$4,573	\$1,106	\$977	\$49,258	\$78,649	\$8,294	\$23	\$99,095
10		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$428,136	LN 9+LN 10	\$0	\$182,609	\$3,553	\$0	\$0	\$4,573	\$1,106	\$977	\$49,258	\$78,649	\$8,294	\$23	\$99,095
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	\$32,986,885	A-8-LN 20	\$0	\$14,743,822	\$4,284,806	\$0	\$4,035	\$277,818	\$130,388	\$61,875	\$2,759,480	\$3,990,315	\$780,567	\$778,534	\$5,175,445
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	\$38,603,326		\$0	\$17,118,739	\$4,358,276	\$0	\$4,035	\$344,346	\$146,965	\$74,769	\$3,413,827	\$5,018,866	\$889,051	\$778,835	\$6,455,616
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	\$38,603,326	LN16+LN18	\$0	\$17,118,739	\$4,358,276	\$0	\$4,035	\$344,346	\$146,965	\$74,769	\$3,413,827	\$5,018,866	\$889,051	\$778,835	\$6,455,616
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$4,112,209	LN 3	\$0	\$1,737,490	\$56,931	\$0	\$0	\$49,059	\$12,283	\$9,430	\$479,164	\$752,460	\$79,572	\$220	\$935,599
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	\$64,036	A-12LN 21	\$0	\$26,503	\$8,082	\$0	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136
23		TOTAL INCOME ADJUSTMENTS	\$64,036	LN21-LN22	\$0	\$26,503	\$8,082	\$0	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136
24		RETURN LESS INCOME ADJ	\$4,048,172	LN20-LN23	\$0	\$1,710,987	\$48,849	\$0	\$0	\$48,513	\$11,993	\$9,355	\$473,719	\$742,758	\$78,318	\$218	\$923,463
25		FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$4,048,172		\$0	\$1,710,987	\$48,849	\$0	\$0	\$48,513	\$11,993	\$9,355	\$473,719	\$742,758	\$78,318	\$218	\$923,463
27		FEDERAL TAXABLE INCOME	\$4,048,172		\$0	\$1,710,987	\$48,849	\$0	\$0	\$48,513	\$11,993	\$9,355	\$473,719	\$742,758	\$78,318	\$218	\$923,463
28	35.00%	FEDERAL INCOME TAX	\$1,076,096	LN 27+PTR	\$0	\$454,819	\$12,985	\$0	\$0	\$12,896	\$3,188	\$2,487	\$125,925	\$197,442	\$20,819	\$58	\$245,477
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	\$1,076,096	LN28-LN29	\$0	\$454,819	\$12,985	\$0	\$0	\$12,896	\$3,188	\$2,487	\$125,925	\$197,442	\$20,819	\$58	\$245,477
31		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$5,124,269		\$0	\$2,165,806	\$61,834	\$0	\$0	\$61,408	\$15,181	\$11,842	\$599,645	\$940,200	\$99,136	\$276	\$1,168,940
33		STATE TAXABLE INCOME	\$5,124,269		\$0	\$2,165,806	\$61,834	\$0	\$0	\$61,408	\$15,181	\$11,842	\$599,645	\$940,200	\$99,136	\$276	\$1,168,940
34	9.80%	STATE INCOME TAX	\$428,136	LN 33+PTR	\$0	\$182,609	\$3,553	\$0	\$0	\$4,573	\$1,106	\$977	\$49,258	\$78,649	\$8,294	\$23	\$99,095
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	\$428,136	LN34-LN35	\$0	\$182,609	\$3,553	\$0	\$0	\$4,573	\$1,106	\$977	\$49,258	\$78,649	\$8,294	\$23	\$99,095
37		FEDERAL TAX AT MAXIMUM RATE	\$2,085,422		\$0	\$881,418	\$25,165	\$0	\$0	\$24,991	\$6,178	\$4,819	\$244,037	\$382,633	\$40,346	\$112	\$475,723
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$1,959,279		\$0	\$828,102	\$23,642	\$0	\$0	\$23,480	\$5,804	\$4,528	\$229,276	\$359,488	\$37,905	\$105	\$446,948

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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$11,964,951	A-3, LN 4	\$0	\$5,061,329	\$1,531,449	\$0	\$0	\$89,246	\$47,229	\$29,462	\$1,142,269	\$1,570,389	\$328,635	\$10,187	\$2,154,755
2	2210	CENTRAL OFFICE SWITCHING	\$30,398,903	A-4, LN 21+25	\$0	\$0	\$30,398,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$89,913,773	A-4, LN 41	\$0	\$19,604,248	\$0	\$0	\$0	\$1,813,484	\$0	\$426,341	\$12,369,529	\$32,691,512	\$0	\$0	\$23,008,660
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	\$126,542,300	A-5, LN 21	\$0	\$84,617,646	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$21,566,549	\$3,102,610
7	2690	TANGIBLE ASSETS	\$4,680	A-3, LN 14	\$0	\$1,688	\$355	\$0	\$0	\$31	\$7	\$0	\$439	\$1,064	\$70	\$0	\$3,102,610
8	2690	INTANGIBLE ASSETS	\$1,498,250	A-3, LN 15	\$0	\$653,423	\$176,203	\$0	\$0	\$12,390	\$6,600	\$3,236	\$140,214	\$195,196	\$43,876	\$58	\$267,052
9		TOTAL PLANT IN SERVICE	\$260,322,856		\$0	\$109,938,334	\$32,106,910	\$0	\$0	\$1,915,151	\$1,033,966	\$618,155	\$26,138,669	\$34,458,161	\$7,105,222	\$10,245	\$46,998,042
10		% DISTRIBUTION	100.00%		0.00%	42.27%	12.35%	0.00%	0.00%	0.74%	0.40%	0.24%	10.05%	13.22%	2.73%	0.00%	17.99%
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	\$2,640,000	A-6, LN 13	\$0	\$1,315,950	\$322,282	\$0	\$0	\$30,166	\$17,588	\$3,561	\$214,163	\$239,731	\$79,369	\$92	\$417,097
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.	\$262,962,856		\$0	\$111,254,284	\$324,291,193	\$0	\$0	\$1,945,318	\$1,051,554	\$621,716	\$26,352,832	\$34,697,892	\$7,184,592	\$10,337	\$47,415,139
16		% DISTRIBUTION	100.00%		0.00%	42.35%	12.35%	0.00%	0.00%	0.74%	0.40%	0.24%	10.03%	13.18%	2.73%	0.00%	17.98%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$220,742,727	A-7, LN 9	\$0	\$93,488,561	\$31,510,732	\$0	\$0	\$1,451,723	\$920,550	\$528,391	\$21,524,835	\$27,029,895	\$6,380,487	\$8,282	\$37,899,272
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	\$1,140	A-7, LN 17	\$0	\$433	\$91	\$0	\$0	\$7	\$2	\$0	\$113	\$248	\$18	\$0	\$228
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	\$4,602,819	A-7, LN 28	\$0	\$1,880,451	\$560,676	\$0	\$0	\$36,310	\$18,944	\$6,456	\$41,794	\$723,737	\$86,573	\$24	\$875,853
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$123,020	A-7, LNS 30-36	\$0	\$53,705	\$17,291	\$0	\$0	\$2,408	\$1,418	\$213	\$8,667	\$10,824	\$4,807	\$3	\$23,683
24		NET TELEPHONE PLANT	\$37,493,150		\$0	\$15,831,135	\$340,403	\$0	\$0	\$454,868	\$110,640	\$86,656	\$4,405,424	\$6,933,188	\$712,706	\$2,628	\$8,616,102
25		% DISTRIBUTION	100.00%		0.00%	42.36%	0.97%	0.00%	0.00%	1.21%	0.30%	0.23%	11.75%	18.39%	1.91%	0.01%	22.87%
26	1220	MATERIALS AND SUPPLIES	\$638,010	A-3, LN 16	\$0	\$247,206	\$67,575	\$0	\$0	\$4,178	\$1,574	\$911	\$61,487	\$115,296	\$12,780	\$29	\$126,974
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 JURISD. 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	\$1,051,478	A-3, LN 10	\$0	\$462,347	\$127,112	\$0	\$0	\$8,461	\$4,539	\$2,474	\$99,061	\$131,968	\$31,724	\$41	\$183,751
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$39,182,638		\$0	\$16,540,688	\$535,089	\$0	\$0	\$467,508	\$116,753	\$90,041	\$4,565,971	\$7,180,452	\$757,210	\$2,098	\$8,926,827
32		% DISTRIBUTION	100.00%		0.00%	42.21%	1.37%	0.00%	0.00%	1.19%	0.30%	0.23%	11.65%	18.33%	1.93%	0.01%	22.78%

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	\$120,312,676	A-4, LN 42	\$0	\$19,604,248	\$30,398,903	\$0	\$0	\$1,813,484	\$0	\$426,341	\$12,369,529	\$32,691,512	\$0	\$0	\$23,008,660
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	\$126,542,300	A-5, LN 23	\$0	\$84,617,646	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$21,566,549	
1d		TOTAL	\$246,854,976		\$0	\$104,221,894	\$30,398,903	\$0	\$0	\$1,813,484	\$980,130	\$585,457	\$24,855,747	\$32,691,512	\$6,732,641	\$0	\$44,575,209
1e		% DISTRIBUTION	100.00%		0.00%	42.22%	12.31%	0.00%	0.00%	0.73%	0.40%	0.24%	10.07%	13.24%	2.73%	0.00%	18.06%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$11,601,621	LN 1e	\$0	\$4,919,069	\$1,488,230	\$0	\$0	\$87,003	\$46,016	\$28,580	\$1,104,488	\$1,519,159	\$319,548	\$0	\$2,089,529
3		GENERAL PURPOSE COMPUTERS	\$363,330	LN 1e & DIRECT	\$0	\$142,261	\$43,219	\$0	\$0	\$2,244	\$1,214	\$882	\$37,781	\$51,230	\$9,087	\$10,187	\$65,226
4		TOTAL GENERAL SUPPORT ASSETS	\$11,964,951		\$0	\$5,061,329	\$1,531,449	\$0	\$0	\$89,246	\$47,229	\$29,462	\$1,142,269	\$1,570,389	\$328,635	\$10,187	\$2,154,755
5		% DISTRIBUTION	100.00%		0.00%	42.30%	12.80%	0.00%	0.00%	0.75%	0.39%	0.25%	9.55%	13.12%	2.55%	0.09%	18.01%
6		COEJOZCWF AND GENERAL SUPPORT	\$258,819,927		\$0	\$109,283,223	\$31,930,352	\$0	\$0	\$1,902,730	\$1,027,359	\$614,919	\$25,998,016	\$34,261,900	\$7,061,277	\$10,187	\$46,729,964
7		% DISTRIBUTION	100.00%		0.00%	42.22%	12.34%	0.00%	0.00%	0.74%	0.40%	0.24%	10.04%	13.24%	2.73%	0.00%	18.06%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COEJOZCWF GENERAL SUPPORT	\$258,819,927		\$0	\$109,283,223	\$31,930,352	\$0	\$0	\$1,902,730	\$1,027,359	\$614,919	\$25,998,016	\$34,261,900	\$7,061,277	\$10,187	\$46,729,964
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	\$4,680	LN 10	\$0	\$1,688	\$355	\$0	\$0	\$31	\$7	\$0	\$439	\$1,064	\$70	\$0	\$1,026
14		TOTAL	\$4,680		\$0	\$1,688	\$355	\$0	\$0	\$31	\$7	\$0	\$439	\$1,064	\$70	\$0	\$1,026
15	2690	INTANGIBLE ASSETS	\$1,498,250	LN 10	\$0	\$653,423	\$176,203	\$0	\$0	\$12,390	\$6,600	\$3,236	\$140,214	\$195,196	\$43,876	\$58	\$267,052
16	1220	MATERIALS AND SUPPLIES	\$638,010	LN 10	\$0	\$247,206	\$67,575	\$0	\$0	\$4,178	\$1,574	\$911	\$61,487	\$115,296	\$12,780	\$29	\$126,974
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		COEJOZCWF GEN SUPP & EQUAL ACCESS	\$144,758,583		\$0	\$109,283,223	\$31,930,352	\$0	\$0	\$1,902,730	\$1,027,359	\$614,919	\$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%	75.49%	22.06%	0.00%	0.00%	1.31%	0.71%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%
24		COEJOZCWF EXCL CCL FOR ASSIGNING	\$142,633,082		\$0	\$0	\$30,398,903	\$0	\$0	\$1,813,484	\$980,130	\$585,457	\$24,855,747	\$32,691,512	\$6,732,641	\$0	\$44,575,209
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%	21.31%	0.00%	0.00%	1.27%	0.69%	0.41%	17.43%	22.92%	4.72%	0.00%	31.25%



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	\$34,057,722	DIRECT	\$0	\$0	\$0	\$0	\$0	\$87,367	\$0	\$0	\$10,961,694	\$0	\$0	\$0	\$23,008,660
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)	\$853,701	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$853,701	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$21,012,082	LN 4-DIRECT	\$0	\$19,604,248	\$0	\$0	\$0	\$0	\$0	\$0	\$1,407,834	\$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	\$33,034,298	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$770,147	\$0	\$426,341	\$0	\$31,837,811	\$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	\$33,034,298		\$0	\$0	\$0	\$0	\$0	\$770,147	\$0	\$426,341	\$0	\$31,837,811	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$955,970	DIRECT	\$0	\$0	\$0	\$0	\$0	\$955,970	\$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	\$89,913,773		\$0	\$19,604,248	\$0	\$0	\$0	\$1,813,484	\$0	\$426,341	\$12,369,529	\$32,691,512	\$0	\$0	\$23,008,660
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$120,312,676		\$0	\$19,604,248	\$30,398,903	\$0	\$0	\$1,813,484	\$0	\$426,341	\$12,369,529	\$32,691,512	\$0	\$0	\$23,008,660
43		% DISTRIBUTION	100.00%		0.00%	16.29%	25.27%	0.00%	0.00%	1.51%	0.00%	0.35%	10.28%	27.17%	0.00%	0.00%	19.12%
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		0% LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING		100% LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING		100% LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION		100% LN 41	0.00%	29.27%	0.00%	0.00%	0.00%	4.18%	0.00%	0.41%	13.08%	27.13%	0.00%	0.00%	25.93%

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		93% AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	64.60%	28.26%	0.00%	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		COMBESS 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	\$85,174,697	LN 1/DIRECT	\$0	\$84,617,646	\$0	\$0	\$0	\$0	\$0	\$0	\$557,051	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$33,582,795	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$87,079	\$0	\$11,929,167	\$0	\$0	\$0	\$21,566,549
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	\$6,668,159	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,668,159	\$0	\$0
17a		IX TRUNK - ACCESS	\$768,367	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$544,769	\$159,116	\$0	\$0	\$64,483	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST REMOTE	\$348,283	DIRECT	\$0	\$0	\$0	\$0	\$0	\$348,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$126,542,300		\$0	\$84,617,646	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$21,566,549	
22		% DISTRIBUTION	100.00%		0.00%	66.87%	0.00%	0.00%	0.00%	0.00%	0.77%	0.13%	9.87%	0.00%	5.32%	0.00%	17.04%
23		TOTAL CABLE & WIRE FACILITIES	\$126,542,300		\$0	\$84,617,646	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$21,566,549	
24		% DISTRIBUTION	100.00%		0.00%	66.87%	0.00%	0.00%	0.00%	0.00%	0.77%	0.13%	9.87%	0.00%	5.32%	0.00%	17.04%







## 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	\$258,819,927	VARIOUS	\$0	\$109,283,223	\$31,930,352	\$0	\$0	\$1,902,730	\$1,027,359	\$614,919	\$25,998,016	\$34,261,900	\$7,061,277	\$10,187	\$46,729,964
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$258,819,927		\$0	\$109,283,223	\$31,930,352	\$0	\$0	\$1,902,730	\$1,027,359	\$614,919	\$25,998,016	\$34,261,900	\$7,061,277	\$10,187	\$46,729,964
4		% DISTRIBUTION	100.00%		0.00%	42.22%	12.34%	0.00%	0.00%	0.74%	0.40%	0.24%	10.04%	13.24%	2.73%	0.00%	18.06%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$56,033	LN 4	\$0	\$23,644	\$6,505	\$0	\$0	\$405	\$204	\$85	\$4,980	\$8,208	\$1,543	\$2	\$10,456
7	6120	GENERAL SUPPORT	\$2,215,931	A-3, LN 5	\$0	\$952,013	\$268,335	\$0	\$0	\$16,807	\$8,628	\$4,866	\$208,437	\$295,223	\$60,581	\$1,942	\$399,099
8		TOTAL GENERAL SUPPORT EXP	\$2,271,964		\$0	\$975,657	\$274,841	\$0	\$0	\$17,212	\$8,833	\$4,951	\$213,417	\$303,431	\$62,124	\$1,944	\$409,555
9		% DISTRIBUTION	100.00%		0.00%	42.94%	12.10%	0.00%	0.00%	0.76%	0.39%	0.22%	9.39%	13.36%	2.73%	0.09%	18.03%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,143,688	A-4, LN 47	\$0	\$0	\$1,143,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,534,568	A-4, LN 48	\$0	\$382,967	\$0	\$0	\$0	\$36,493	\$0	\$6,272	\$205,773	\$489,621	\$0	\$0	\$413,443
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	\$2,678,256		\$0	\$382,967	\$1,143,688	\$0	\$0	\$36,493	\$0	\$6,272	\$205,773	\$489,621	\$0	\$0	\$413,443
16		% DISTRIBUTION	100.00%		0.00%	14.30%	42.70%	0.00%	0.00%	1.36%	0.00%	0.23%	7.68%	18.28%	0.00%	0.00%	15.44%
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	\$2,173,052	A-5, LN 22	\$0	\$1,487,784	\$0	\$0	\$0	\$0	\$19,786	\$2,951	\$194,366	\$0	\$135,038	\$0	\$333,127
25		TOTAL PLANT SPECIFIC EXPENSE	\$7,123,272		\$0	\$2,846,408	\$1,418,529	\$0	\$0	\$53,704	\$28,619	\$14,174	\$613,555	\$793,052	\$197,162	\$1,944	\$1,156,125
26		% DISTRIBUTION	100.00%		0.00%	39.96%	19.91%	0.00%	0.00%	0.75%	0.40%	0.20%	8.61%	11.13%	2.77%	0.03%	16.23%

## 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	\$120,312,676	A-4LN 38	\$0	\$19,604,248	\$30,398,903	\$0	\$0	\$1,813,484	\$0	\$426,341	\$12,369,529	\$32,691,512	\$0	\$0	\$23,008,660
2		INFORMATION ORG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$126,542,300	A-5LN 21	\$0	\$84,617,646	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$0	\$21,566,549
4		TOTAL	\$246,854,976		\$0	\$104,221,894	\$30,398,903	\$0	\$0	\$1,813,484	\$980,130	\$585,457	\$24,855,747	\$32,691,512	\$6,732,641	\$0	\$44,573,209
5		% DISTRIBUTION	100.00%		0.00%	42.22%	12.31%	0.00%	0.00%	0.73%	0.40%	0.24%	10.07%	13.24%	2.73%	0.00%	18.06%
6	6510	PLANT NONSPECIFIC EXPENSE															
7	6530	OTHER PROP PLANT & EQUIP EXPENSE		(S) LN 5	\$0	(S) (S)	\$0	\$0	\$0	(S) (S)	\$0	(S) (S)	\$0	(S) (S)	\$0	\$0	(S) (S)
8	6540	NETWORK OPERATIONS EXPENSE	\$4,699,167	LN 5	\$0	\$2,044,296	\$569,166	\$0	\$0	\$37,727	\$20,213	\$10,393	\$440,305	\$607,384	\$136,131	\$0	\$833,553
9	6560	ACCESS / USF EXPENSE	\$1,971,969	DIRECT	\$0	\$1,971,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		DEPRECIATION EXPENSE															
11		GENERAL SUPPORT	\$372,835	A-3LN 5	\$0	\$156,953	\$50,401	\$0	\$0	\$2,303	\$1,242	\$1,026	\$37,192	\$46,374	\$10,822	\$312	\$66,208
12		CENTRAL OFFICE SWITCHING EQUIPMENT	\$895,383	A-4LN 47	\$0	\$0	\$895,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CENTRAL OFFICE TRANSMISSION	\$3,960,238	A-4LN 48	\$0	\$921,730	\$0	\$0	\$102,473	\$0	\$11,162	\$453,231	\$1,434,188	\$0	\$0	\$1,037,454	
15		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INFORMATION ORG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CABLE AND WIRE FACILITIES	\$3,583,843	A-5LN 22	\$0	\$2,408,834	\$0	\$0	\$0	\$35,620	\$3,748	\$366,410	\$0	\$168,333	\$0	\$600,899	
18		TOTAL DEP EXP - PLANT IN SERVICE	\$8,812,298		\$0	\$3,487,517	\$945,784	\$0	\$0	\$104,777	\$36,862	\$15,936	\$856,833	\$1,480,563	\$179,154	\$312	\$1,704,561
19		PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL DEPRECIATION EXPENSE	\$8,812,298		\$0	\$3,487,517	\$945,784	\$0	\$0	\$104,777	\$36,862	\$15,936	\$856,833	\$1,480,563	\$179,154	\$312	\$1,704,561
21		% DISTRIBUTION	100.00%		0.00%	39.58%	10.73%	0.00%	0.00%	1.19%	0.42%	0.18%	9.72%	16.80%	2.03%	0.00%	19.34%
22	6563	AMORTIZATION EXPENSE															
23	6563	CAPITAL LEASE		(S3) A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(S33)
24	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(S33)
26	6565	SUBTOTAL	(S33)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(S33)
27	6564	INTANGIBLE ASSETS	\$566,844	A-3LN 10	\$0	\$248,619	\$69,288	\$0	\$0	\$4,537	\$2,429	\$1,226	\$52,533	\$71,766	\$16,400	\$22	\$100,024
28	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		TOTAL AMORTIZATION EXPENSE	\$566,844		\$0	\$248,619	\$69,288	\$0	\$0	\$4,537	\$2,429	\$1,226	\$52,533	\$71,766	\$16,400	\$22	\$99,991
30		% DISTRIBUTION	100.00%		0.00%	43.86%	12.22%	0.00%	0.00%	0.80%	0.43%	0.22%	9.27%	12.66%	2.89%	0.00%	17.64%
31	5240/7100/7500	TOTAL PLANT NON SPECIFIC EXPENSE	\$16,050,245		\$0	\$7,752,401	\$1,584,237	\$0	\$0	\$147,040	\$59,504	\$27,554	\$1,349,672	\$2,159,712	\$331,686	\$334	\$2,638,105
32	5240/7100/7500	% DISTRIBUTION	100.00%		0.00%	48.30%	9.87%	0.00%	0.00%	0.92%	0.37%	0.17%	8.41%	13.46%	2.07%	0.00%	16.44%
33	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L															
34	5240/7100/7500	GEN SUPPORT ASSETS	\$36,642	A-3LN 5	\$0	\$13,969	\$6,152	\$0	\$0	\$102	\$58	\$76	\$4,079	\$4,152	\$561	\$29	\$7,464
35	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$126,477	A-4LN 43	\$0	\$18,070	\$18,610	\$0	\$0	\$1,519	\$0	\$27	\$11,702	\$53,823	\$0	\$0	\$24,727
36	5240/7100/7500	CABLE & WIRE FACILITIES	\$246,617	A-5LN 22	\$0	\$147,567	\$0	\$0	\$0	\$771	\$155	\$29,963	\$0	\$9,886	\$0	\$0	\$59,075
37	5240/7100/7500	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5240/7100/7500	TOTAL RENT REVENUE	\$411,736		\$0	\$179,605	\$24,762	\$0	\$0	\$1,621	\$829	\$258	\$45,744	\$57,975	\$9,647	\$29	\$91,266



## 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
		<b>BIG THREE EXPENSES</b>															
1		PLANT SPECIFIC EXPENSE	\$7,123,272	A-9, LN 25	\$0	\$2,846,408	\$1,418,529	\$0	\$0	\$53,704	\$28,619	\$14,174	\$613,555	\$793,052	\$197,162	\$1,944	\$1,156,125
2		OTHER PLANT EXPENSE	(50)	A-10, LN 7	\$0	(50)	(50)	\$0	\$0	(50)	(50)	\$0	(50)	(50)	(50)	\$0	(50)
3		NETWORK OPERATIONS EXPENSE	\$4,699,167	A-10, LN 8	\$0	\$2,044,296	\$699,166	\$0	\$0	\$37,727	\$20,213	\$10,993	\$440,305	\$607,384	\$136,131	\$0	\$833,553
4		ACCESS CHARGE EXPENSE	\$1,971,969	A-10, LN 9	\$0	\$1,971,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,845,901	A-11, LN 31	\$0	\$941,932	\$308,635	\$0	\$2,974	\$25,872	\$14,103	\$5,430	\$219,121	\$301,019	\$61,414	\$560,365	\$405,035
6		TOTAL BIG THREE EXPENSES	\$16,640,309		\$0	\$7,804,604	\$2,296,329	\$0	\$2,974	\$117,304	\$62,935	\$29,997	\$1,272,982	\$1,701,455	\$394,708	\$562,309	\$2,394,712
7		% DISTRIBUTION	100.00%		0.00%	46.90%	13.80%	0.00%	0.02%	0.70%	0.38%	0.18%	7.65%	10.22%	2.37%	3.38%	14.39%
		<b>CORPORATE OPERATING EXPENSE</b>															
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	\$6,437,218	LN 7	\$0	\$3,016,451	\$882,794	\$0	\$1,062	\$47,113	\$26,077	\$12,172	\$518,826	\$650,927	\$172,628	\$215,879	\$893,288
10		TOTAL CORPORATE OPERATIONS	\$6,437,218		\$0	\$3,016,451	\$882,794	\$0	\$1,062	\$47,113	\$26,077	\$12,172	\$518,826	\$650,927	\$172,628	\$215,879	\$893,288
11		% DISTRIBUTION	100.00%		0.00%	46.86%	13.71%	0.00%	0.02%	0.73%	0.41%	0.19%	8.06%	10.11%	2.68%	3.35%	13.88%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>INTEREST EXPENSE</b>															
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
		<b>OTHER INCOME ADJUSTMENTS</b>															
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.	\$64,036	A-3, LN 10	\$0	\$26,503	\$8,082	\$0	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136
20		TOTAL	\$64,036		\$0	\$26,503	\$8,082	\$0	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136
21			\$64,036		\$0	\$26,503	\$8,082	\$0	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136
		<b>OPERATING TAXES</b>															
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	\$941,985	A-3, LN 10	\$0	\$366,236	\$115,374	\$0	\$0	\$5,709	\$2,915	\$2,803	\$104,049	\$143,579	\$27,124	\$40	\$174,158
25	7240	TOTAL OPERATING TAXES	\$941,985		\$0	\$366,236	\$115,374	\$0	\$0	\$5,709	\$2,915	\$2,803	\$104,049	\$143,579	\$27,124	\$40	\$174,158
26			\$941,985		\$0	\$366,236	\$115,374	\$0	\$0	\$5,709	\$2,915	\$2,803	\$104,049	\$143,579	\$27,124	\$40	\$174,158