

Merged Group B PYCOS			
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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					
	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$98,762,827	S-2,1LN 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-8,1LN 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	(OPTIONAL) \$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		S-12,1LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	(OPTIONAL) \$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		S-12,1LN 30	\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525
10	LESS: STATE ITC AMORTIZATION		S-12,1LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX		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		S-8,1LN 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		S-8,1LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES		S-8,1LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX		S+8+11thru15	\$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		LN 16*LN 17	\$0	\$0	\$0	\$0	\$32,730	\$59,609	\$5,215	\$95	\$0	\$0	\$142,519
19	TOTAL REVENUE REQUIREMENT			\$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-2,1LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$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-12,1LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$6,298	S-12,1LN 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-12,1LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME			\$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%	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		S-2,1LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC		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		S-12,1LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A	LN25+LN28-S-12,1	\$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%	LN 30*ST	\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525
32	STATE SURTAX EXEMPTION		S-2,1LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC			\$0	\$283,532	\$0	\$207,002	\$110,159	\$131,748	\$17,099	\$657	\$0	\$0	\$626,525

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	2220		\$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	0X		\$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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	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																	
15	CAPITAL LEASES		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GENERAL SUPPORT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682	\$10,749	LN 11+DIRECT	\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
23	GENERAL SUPPORT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
29	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,205	\$0	\$2,055	\$196	\$498	\$56	\$2	\$0	\$0	\$5,737	\$0
30	% 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%
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
33	% 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%
INTANGIBLE ASSETS																	
34	ALLOCATED		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
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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				
SEPARATION FACTORS																	
1	STANDARD WORK SECONDS																
2	- COMBINED TOLL AND LOCAL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	- SEPARATE TOLL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	- DSA BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	- DSB BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	- DIRECTORY ASSISTANCE BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	- TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	SERVICE OBSERVING TOLL MOU'S			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PROCESSOR REAL TIME - RTA			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	PROCESSOR REAL TIME - TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL MOU'S - OTHER			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	46.06%	0.00%	0.00%	17.48%	14.25%	0.00%	0.00%	0.00%	0.00%	22.21%	0.00%
14	REL MOU'S - EXCHANGE TRUNK			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	HOST REMOTE MOU MILES			100.00%		0.00%	23.04%	0.00%	0.00%	10.03%	9.70%	0.00%	0.00%	0.00%	0.00%	57.27%	0.00%
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COE BOOK COST																	
OPERATOR SYSTEMS EQUIPMENT																	
17	MANUAL SWITCHBOARDS		2220 1.1														
19	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AUXILIARY SWITCHBOARDS																	
26	DIRECTORY ASSISTANCE		2220 1.2														
27	INTERCEPT			\$0	LN 6-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS			\$0	LN 3-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SERVICE OBSERVING																	
31	TOLL		2220 1.3														
32	EXCHANGE			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRAFFIC SERVICE POSITIONS																	
36	OPERATOR		2220 1.4														
37	REMOTE TRUNK ARRANGEMENT			\$0	LN 7-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER			\$0	LN 9-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSPS			\$0	LN 10-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT ACCESS	2210	2.0														
44	NON ACCESS		2.1	\$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				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	\$11,117,465	\$8,494,748	\$0	\$0	\$0	\$0	\$15,954,738	\$0
51	% 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%
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%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT	2230	4.0														
55	4.11 - EXCH-WB - DS1 >		4.1	\$19,201,236	AL-1, LN12	\$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		4.111 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-1, LN 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-1, LN14	\$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-1, LN6	\$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	\$0	\$321,975	\$290,617	\$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	\$0	\$321,975	\$290,617	\$0	\$0	\$0	\$0	\$1,835,118	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.74%	0.00%	0.00%	9.77%	8.82%	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	11.53%	11.59%	0.00%	0.00%	0.00%	0.00%	51.88%	0.00%
2	RELATIVE MOVS - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1-LN 4	0.00%	24.73%	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-1-LN 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-1-LN 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-1-LN 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 MOVS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			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%
10	INFORMATION ORIGINATION/TERMINATION		2310														
	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CABLE AND WIRE FACILITIES		2410														
	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			\$389,464,935		\$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
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		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	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%
3	EQUAL ACCESS MOUTS				100.00%	INPUT	0.00%	71.63%	0.00%	0.00%	0.00%	28.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE		2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM		2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$8,470.815	LN 1-DIRECT	\$0	\$1,976.826	\$0	\$909.623	\$1,002.433	\$790.058	\$126.339	\$4,673	\$0	\$0	\$3,660.862	\$0	\$0
15	TOTAL TPJC - SHORT TERM			\$8,470.815		\$0	\$1,976.826	\$0	\$909.623	\$1,002.433	\$790.058	\$126.339	\$4,673	\$0	\$0	\$3,660.862	\$0	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM		2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPJC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4-LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$8,470.815		\$0	\$1,976.826	\$0	\$909.623	\$1,002.433	\$790.058	\$126.339	\$4,673	\$0	\$0	\$3,660.862	\$0	\$0
29	MATERIALS AND SUPPLIES																	
29	CPE		1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$1,561,557	LN 2-DIRECT	\$0	\$343,192	\$0	\$114,553	\$113,030	\$133,871	\$7,637	\$322	\$0	\$0	\$848,952	\$0	\$0
31	TOTAL			\$1,561,557		\$0	\$343,192	\$0	\$114,553	\$113,030	\$133,871	\$7,637	\$322	\$0	\$0	\$848,952	\$0	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.98%	0.00%	7.34%	7.24%	8.57%	0.49%	0.02%	0.00%	0.00%	54.37%	0.00%	0.00%
33	INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK		1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS		1410		\$0	S-3-LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS		1438		\$0	S-3-LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET		1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS		1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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%	9.40%	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	\$0	\$10,704,199	\$8,070,049	\$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		\$0 LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS		3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$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		\$0 S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600		\$0 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	\$0
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	\$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	\$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	\$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		\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310		\$335,971 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



S-9.1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9.1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	ALLOCATION FACTORS																
2	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	23.38%	0.00%	11.98%	10.62%	10.00%	1.27%	0.12%	0.00%	0.00%	42.65%	0.00%
3	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%
4	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.65%	0.00%	6.23%	10.56%	10.37%	0.87%	0.10%	0.00%	0.00%	49.23%	0.00%
8	GENERAL SUPPORT EXPENSE																
9	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
10	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	\$2,603,545	\$0
11	TOTAL GENERAL SUPPORT EXP			\$6,156,873		\$0	\$1,387,515	\$0	\$864,064	\$566,387	\$594,996	\$70,196	\$2,755	\$0	\$0	\$2,670,460	\$0
12	% 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%
13	CENTRAL OFFICE EXPENSE																
14	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
15	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	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
17	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	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
19	% 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%
20	INFORMATION ORIG/TERM EXPENSE	6310															
21	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	CABLE AND WIRE FACILITIES EXPENSE	6410															
28	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
29	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	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
31	% 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%
32	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
33	% 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%
34	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
35	% 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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	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	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	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			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	21.82%	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	\$2,395	\$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	\$6,590	\$124	\$0	\$0	\$516,972	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	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 (SLU)			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	\$1,203	\$0	\$0	\$0	\$357,817	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$192,305	LN 4	\$0	\$52,297	\$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			\$1,503,909		\$0	\$535,834	\$0	\$34,053	\$317,981	\$259,625	\$17,818	\$1,921	\$0	\$0	\$336,678	\$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	\$419,561	\$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			\$9,348,149	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3,LN 4	0.00%	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	LN2	\$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	\$121,000	\$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	\$744,666	\$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	7,086	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 DX 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
13	GROSS RECEIPTS TAX (ACTUAL)	\$142,196	RECORDS	\$0	\$0	\$0	\$327	\$22,568	\$1,972	\$5,120	\$0	\$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	\$28,508,417
17	CASH WORKING CAPITAL RATIO		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	\$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	\$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
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SUMMARY OF TELEPHONE PLANT AND RESERVES	A-3	P_A3
GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-41	P_A41
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ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-8	P_A8
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PLANT SPECIFIC EXPENSE ALLOCATION	A-10	P_A10
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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

## SUMI REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBH CATEGORY
1		GENERAL SUPPORT FACILITIES	\$11,276,276	\$0	\$5,184,646	\$0	\$1,763,006	\$0	\$10,993
2		CENTRAL OFFICE SWITCHING	\$30,533,266	\$0	\$0	\$0	\$30,533,266	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$82,235,173	\$0	\$19,043,677	\$0	\$2,079,132	\$0	\$0
5		INFORMATION ORG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$114,555,475	\$0	\$85,598,809	\$0	\$1,147,887	\$0	\$0
7		TANGIBLE ASSETS	\$4,260	\$0	\$1,813	\$0	\$392	\$0	\$0
8		INTANGIBLE ASSETS	\$1,132,825	\$0	\$536,283	\$0	\$170,914	\$0	\$0
9		TOTAL PLANT IN SERVICE	\$28,737,275	\$0	\$110,365,228	\$0	\$35,694,598	\$0	\$0
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$2,886,449	\$0	\$1,513,081	\$0	\$463,664	\$0	\$0
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.	\$242,623,724	\$0	\$111,878,309	\$0	\$36,158,262	\$0	\$0
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$203,102,864	\$0	\$92,072,025	\$0	\$33,070,617	\$0	\$0
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$4,260	\$0	\$1,813	\$0	\$392	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$5,530,611	\$0	\$2,529,386	\$0	\$814,814	\$0	\$0
21		OTHER DEFERRED CREDITS - NET	\$18,724	\$0	\$55,399	\$0	\$21,747	\$0	\$0
22		NET TELEPHONE PLANT	\$33,867,265	\$0	\$17,219,685	\$0	\$2,250,692	\$0	\$0
23		MATERIALS AND SUPPLIES	\$457,745	\$0	\$203,655	\$0	\$63,917	\$0	\$0
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	\$1,057,296	\$0	\$500,861	\$0	\$158,140	\$0	\$0
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$35,382,306	\$0	\$17,924,201	\$0	\$2,472,749	\$0	\$0
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$3,847,826	\$0	\$1,949,257	\$0	\$208,911	\$0	\$0
30		PLANT SPECIFIC EXPENSE	\$7,104,150	\$0	\$3,068,412	\$0	\$1,574,131	\$0	\$0
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$6,741,974	\$0	\$4,272,686	\$0	\$698,853	\$0	\$0
32		DEPRECIATION & AMORTIZATION	\$10,876,519	\$0	\$4,987,562	\$0	\$770,693	\$0	\$0
33		MARKETING EXPENSE	\$1,807,162	\$0	\$861,541	\$0	\$264,186	\$0	\$0
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,170,421	\$0	\$187,664	\$0	\$145,614	\$0	\$0
35		CORPORATE OPERATIONS EXPENSES	\$6,508,135	\$0	\$3,227,038	\$0	\$1,035,720	\$0	\$0
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$927,787	\$0	\$399,748	\$0	\$133,853	\$0	\$0
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$387,651)	\$0	(\$195,060)	\$0	(\$28,944)	\$0	\$0
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$34,742,496	\$0	\$16,809,560	\$0	\$4,594,106	\$0	\$0
42		STATE INCOME TAX - NET OF ITC	\$496,534	\$0	\$234,475	\$0	\$33,013	\$0	\$0
43		SUBTOTAL OPER EXPENSE & TAX	\$35,233,029	\$0	\$17,058,036	\$0	\$4,627,119	\$0	\$0
44		FEDERAL INCOME TAX - NET OF ITC	\$2,070,706	\$0	\$1,049,021	\$0	\$144,614	\$0	\$0
45		TOTAL REVENUE REQUIREMENT	\$41,151,561	\$0	\$20,056,313	\$0	\$5,040,645	\$0	\$0
46		% DISTRIBUTION	100.00%	0.00%	51.40%	0.00%	14.49%	0.00%	2.04%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$0
48		POST MAG REVENUE REQUIREMENT	\$41,151,561	\$0	\$21,514,274	\$0	\$3,254,774	\$0	\$0

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP		TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
					CAPPED CL	SWITCHING	EQUAL ACCESS	CHANNEL TERM	MILEAGE TERM					FACILITY				
1		NET INVESTMENT FOR SETTLEMENTS	\$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%	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	\$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	\$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	\$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	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$34,742,496	A-8*LN 20	\$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	\$0
15		UNCOLLECTIBLES	\$0	A-8*LN 28	\$0	\$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/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$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	
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	\$0
22		OTHER INCOME ADJUSTMENTS	\$2,229	A-12*LN 21	\$0	\$1,076	\$309	\$0	\$0	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294	
23		TOTAL INCOME ADJUSTMENTS	\$2,229	LN21+LN22	\$0	\$1,076	\$309	\$0	\$0	\$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	\$0
26		FTT 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*FTR	\$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 36	\$0	\$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	\$0
32		SIT BASE	\$5,916,303		\$0	\$2,997,202	\$310,792	\$0	\$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	\$0	\$66,551	\$25,987	\$9,853	\$702,277	\$793,979	\$149,181	\$417	\$860,063	
34		STATE INCOME TAX	\$490,534	LN 33*STR	\$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	\$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-2.1e1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE FACILITY	B&C	WBI	
							SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM				
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$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	\$11,116,409	\$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	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$0	\$7,832,424
7	2680	TANGIBLE ASSETS	\$4,260	A-3,LN 14	\$0	\$1,813	\$357	\$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	\$239,737,275		\$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%	0.43%	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	\$228,837	\$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	\$357	\$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	\$17,219,685	\$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,LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURSD. ASSETS, NONCUR. ASSETS	\$0	A-3,LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$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&S 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-3.1e1 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	\$112,768,438	A-4, LN 42	\$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
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	\$0
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	\$1,456,021
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		COE, JOT, 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		COE, JOT, 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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2680	TANGIBLE ASSETS	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CAPITAL LEASES	\$4,260	LN 10	\$0	\$1,813	\$357	\$0	\$0	\$28	\$7	\$0	\$458	\$894	\$75	\$0	\$628
13		LEASEHOLD IMPROVEMENTS	\$4,260		\$0	\$1,813	\$357	\$0	\$0	\$28	\$7	\$0	\$458	\$894	\$75	\$0	\$628
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		COE, JOT, 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 PRE-SUBSCRIPTION	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%
23		COE, JOT & 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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		% 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%



LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$30,947,504	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 conn/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	\$29,262,589	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$725,737	\$0	\$412,281	\$0	\$28,124,571	\$0	\$0	\$0
35		ACCESS - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0
39		HOST/REMOTE CIRCUIT	\$848,389	DIRECT	\$0	\$0	\$0	\$0	\$848,389	\$0	\$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		TANDDEM 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-5.1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WB1
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	DX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	69.57%	30.43%	0.00%	0.00%	0.00%	0.00%
4		INFORMATION ORIG/TERM															
5		OTHER IOT EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COUN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		COUNLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	2410	CABLE AND WIRE FACILITIES															
14		SUBSCRIBER LINE	\$86,171,932	LN 1/DIRECT	\$0	\$85,598,809	\$0	\$0	\$0	\$0	\$0	\$0	\$573,123	\$0	\$0	\$0	\$0
15a		EXCHANGE WIDERAND AND WHI	\$30,602,253	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$101,719	\$0	\$12,668,110	\$0	\$0	\$0	\$7,832,424
15b		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17a		INTEREXCHANGE WIDEBAND & DSL	\$6,670,729	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,670,729	\$0	\$0
17b		DX TRUNK - ACCESS	\$762,832	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$538,469	\$159,970	\$0	\$0	\$64,392	\$0	\$0
18		DX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		HOST REMOTE	\$347,729	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$347,729	\$0	\$0	\$0	\$0	\$0	\$0
21		EQUIPMENT PURCHASED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL CABLE AND WIRE FACILITIES	\$114,555,475		\$0	\$85,598,809	\$0	\$0	\$0	\$0	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424
23		% 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%
24		TOTAL CABLE & WIRE FACILITIES	\$114,555,475		\$0	\$85,598,809	\$0	\$0	\$0	\$0	\$987,917	\$159,970	\$13,241,234	\$0	\$6,735,122	\$0	\$7,832,424
		% 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%





LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$8,723,946	A-3LN 5	\$0	\$4,020,333	\$1,206,894	\$0	\$0	\$67,785	\$39,344	\$23,058	\$869,028	\$1,101,415	\$266,629	\$8,646	\$1,120,812
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$29,068,748	A-4LN 47	\$0	\$0	\$29,068,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$68,721,282	A-4LN 48	\$0	\$15,694,785	\$0	\$0	\$0	\$1,294,293	\$0	\$380,946	\$9,568,681	\$24,220,072	\$0	\$0	\$1,755,525
6		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$96,526,899	A-5LN 22	\$0	\$72,356,907	\$0	\$0	\$0	\$484,005	\$140,643	\$10,794,197	\$0	\$5,999,114	\$0	\$0	\$6,499,123
9		TOTAL ACCUM DEPR - TDS	\$203,102,864	\$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	
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$203,102,864	\$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	
12		% DISTRIBUTION	100.00%		0.00%	45.33%	14.91%	0.00%	0.00%	0.67%	0.44%	0.27%	10.45%	12.47%	3.07%	0.00%	12.39%
13	3400	ACCUMULATED AMORTIZATION															
14		TANGIBLE ASSETS															
15		CAPITAL LEASES	\$0	A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		LEASEHOLD IMPROVEMENTS	\$4,260	A-3LN 10	\$0	\$1,813	\$357	\$0	\$0	\$28	\$7	\$458	\$894	\$75	\$0	\$628	\$0
17		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL ACCUM AMORT - TANGIBLE	\$4,260	\$0	\$1,813	\$357	\$0	\$0	\$0	\$28	\$7	\$458	\$894	\$75	\$0	\$628	\$0
19	3500	INTANGIBLE ASSETS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL ACCUM AMORTIZATION	\$4,260	\$0	\$1,813	\$357	\$0	\$0	\$0	\$28	\$7	\$458	\$894	\$75	\$0	\$628	\$0
22		% DISTRIBUTION	100.00%		0.00%	42.56%	8.38%	0.00%	0.00%	0.65%	0.17%	0.00%	10.75%	20.99%	1.75%	0.01%	14.74%
23	4100&	NET OPERATING DEFERRED INC TAX															
24	4340	GENERAL SUPPORT	\$74,476	A-3LN 5	\$0	\$37,315	\$8,929	\$0	\$0	\$981	\$693	\$220	\$5,655	\$9,197	\$2,307	\$81	\$9,098
25		CENTRAL OFFICE EQUIP	\$2,685,091	A-4LN 43	\$0	\$459,579	\$693,017	\$0	\$0	\$41,034	\$0	\$4,411	\$220,510	\$761,751	\$0	\$0	\$594,789
26		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CABLE AND WIRE FACILITIES	\$2,515,019	A-5LN 22	\$0	\$1,912,979	\$0	\$0	\$0	\$23,505	\$1,997	\$277,332	\$0	\$105,787	\$0	\$193,419	\$0
28		UNDISTRIBUTED	\$256,024	A-3LN 10	\$0	\$119,513	\$36,245	\$0	\$0	\$2,106	\$1,312	\$364	\$23,218	\$33,880	\$5,503	\$12	\$33,871
29		TOTAL NET DEFERRED INC TAX	\$5,530,611	\$0	\$2,529,386	\$78,191	\$0	\$0	\$0	\$44,121	\$25,510	\$6,992	\$526,716	\$804,828	\$113,597	\$93	\$741,177
30		% DISTRIBUTION	100.00%		0.00%	43.73%	13.35%	0.00%	0.00%	0.80%	0.46%	0.13%	9.52%	14.55%	2.03%	0.00%	13.40%
31	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET															
32	4360	GENERAL SUPPORT	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CENTRAL OFFICE EQUIP	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		CABLE AND WIRE FACILITIES	\$0	A-5LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER LONG TERM LIABILITIES	\$18,724	A-3LN 10	\$0	\$55,399	\$17,888	\$0	\$0	\$2,213	\$1,419	\$208	\$8,201	\$102,119	\$4,868	\$3	\$18,287

LN	AC	DESCRIPTION	TOTAL		COMMON LINE	CAPPED	TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	
			COMPANY	SOURCE	IN EXCESS OF CAP		CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	TERM			FACILITY
		OPERATING EXPENSE AND TAX															
1	6110	NETWORK SUPPORT EXPENSE	\$55,337	A-9,LN 6	\$0	\$25,669	\$7,105	\$0	\$0	\$396	\$224	\$87	\$5,141	\$7,507	\$1,666	\$7,539	
2	6120	GENERAL SUPPORT EXPENSE	\$2,196,242	A-9,LN 7	\$0	\$1,026,120	\$295,571	\$0	\$0	\$16,584	\$9,409	\$5,022	\$214,744	\$276,994	\$65,168	\$238,837	
3	6210	CENTRAL OFFICE EXPENSE	\$2,728,144	A-9,LN 15	\$0	\$408,997	\$1,701,621	\$0	\$0	\$37,982	\$0	\$6,500	\$200,922	\$479,652	\$0	\$421,470	
4	6310	INFORMATION OPERATING TERM	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	6410	CABLE AND WIRE FACILITIES EXP	\$2,126,427	A-9,LN 24	\$0	\$1,607,625	\$0	\$0	\$0	\$0	\$21,444	\$3,185	\$216,901	\$0	\$145,195	\$0	\$132,476
6	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$(90)	\$0	\$0	\$0	\$(90)	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$4,669,250	A-10,LN 7	\$0	\$2,199,250	\$628,805	\$0	\$0	\$37,340	\$21,982	\$10,740	\$452,020	\$570,713	\$146,322	\$59,193	\$680,505
8	6540	ACCESS / USE EXPENSE	\$2,072,724	A-10,LN 8	\$0	\$2,072,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$1,807,162	A-11,LN 1	\$0	\$861,541	\$234,956	\$0	\$0	\$15,967	\$9,185	\$4,079	\$179,348	\$230,396	\$48,237	\$86	\$223,368
10	6620	SERVICES EXPENSE	\$1,171,421	A-11,LN 29	\$0	\$187,664	\$123,559	\$0	\$3,095	\$10,645	\$6,437	\$1,877	\$64,999	\$77,405	\$21,782	\$58,818	\$89,138
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$6,508,135	A-12,LN 9	\$0	\$3,227,038	\$945,829	\$0	\$0	\$4,731	\$28,342	\$12,718	\$536,382	\$603,964	\$186,550	\$224,841	\$667,721
13		SUB TOTAL OPERATING EXPENSE	\$23,331,841		\$0	\$11,617,340	\$3,406,446	\$0	\$1,195	\$166,646	\$97,021	\$44,196	\$1,870,077	\$2,272,961	\$612,902	\$801,580	\$2,427,459
		% DISTRIBUTION	100.00%		0.00%	49.79%	14.60%	0.00%	0.02%	0.71%	0.42%	0.19%	8.02%	9.74%	2.64%	3.47%	10.40%
15	6560	DEPRECIATION AND AMORTIZATION	\$10,876,519	A-10,LN 19-27	\$0	\$4,987,562	\$591,235	\$0	\$0	\$100,013	\$45,125	\$23,001	\$1,206,662	\$1,840,498	\$294,176	\$480	\$1,680,446
16	7200	OTHER OPERATING TAX	\$297,787	A-11,LN 25	\$0	\$399,748	\$122,139	\$0	\$0	\$5,610	\$3,195	\$2,910	\$109,678	\$135,311	\$29,217	\$46	\$119,934
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7500	RENT REVENUES - OTHER INC 'G-L	\$(307,651)	A-10,LN 35	\$0	\$(195,090)	\$(26,152)	\$0	\$(1,408)	\$(916)	\$(208)	\$(51,036)	\$(53,739)	\$(30,199)	\$(31)	\$(48,612)	
20		TOTAL OPERATING EXP & TAX	\$34,742,496		\$0	\$16,809,560	\$4,095,968	\$0	\$4,195	\$270,679	\$144,425	\$78,839	\$3,225,380	\$4,195,031	\$928,115	\$81,076	\$4,179,227
21		% DISTRIBUTION	100.00%		0.00%	48.38%	11.79%	0.00%	0.01%	0.78%	0.42%	0.23%	9.28%	12.07%	2.67%	2.33%	12.03%
		NON OPERATING EXPENSE															
22	7370	ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UNCOLLECTIBLES															
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	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	WB1
		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	\$9,632	\$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 ORG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$2,126,427	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	\$212,829	\$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%

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$112,768,438	A-4.LN 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-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$114,555,475	A-5.LN 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	\$194,642,485	\$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%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$4,669,250	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
8	6540	ACCESS / USF EXPENSE	\$2,072,724	DIRECT	\$0	\$2,072,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$461,254	A-3.LN 5	\$0	\$214,743	\$63,193	\$0	\$0	\$3,658	\$1,982	\$1,055	\$47,165	\$56,802	\$13,564	\$455	\$58,638
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$453,141	A-4.LN 47	\$0	\$0	\$453,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$4,757,675	A-4.LN 48	\$0	\$1,083,837	\$0	\$0	\$0	\$91,872	\$0	\$24,276	\$612,937	\$1,716,030	\$0	\$0	\$1,228,723
14		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$4,632,828	A-5.LN 22	\$0	\$3,421,023	\$0	\$0	\$0	\$0	\$40,493	\$5,402	\$582,622	\$0	\$262,930	\$0	\$320,357
17		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
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$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
20		% DISTRIBUTION	100.00%		0.00%	45.80%	5.01%	0.00%	0.00%	0.93%	0.41%	0.30%	12.06%	17.20%	2.88%	0.00%	15.60%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	(\$33)	A-3.LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33)
22	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	(\$33)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33)
25	6564	INTANGIBLE ASSETS	\$565,653	A-3.LN 10	\$0	\$267,959	\$77,201	\$0	\$0	\$4,502	\$2,649	\$1,268	\$53,937	\$67,666	\$17,683	\$26	\$72,761
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$565,620		\$0	\$267,959	\$77,201	\$0	\$0	\$4,502	\$2,649	\$1,268	\$53,937	\$67,666	\$17,683	\$26	\$72,728
28		% 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%
29		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
30		% 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%
RENT REVENUES/ OTHER INC/ G-L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$34,444	A-3.LN 5	\$0	\$14,526	\$5,992	\$0	\$0	\$92	\$62	\$79	\$4,287	\$4,032	\$577	\$31	\$4,766
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$128,972	A-4.LN 43	\$0	\$20,765	\$20,160	\$0	\$0	\$1,516	\$0	\$29	\$11,897	\$49,707	\$0	\$0	\$24,901
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$224,236	A-5.LN 22	\$0	\$159,802	\$0	\$0	\$0	\$0	\$854	\$160	\$34,852	\$0	\$9,622	\$0	\$18,946
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$387,651		\$0	\$195,090	\$26,152	\$0	\$0	\$1,608	\$916	\$268	\$51,036	\$53,739	\$10,199	\$31	\$48,612



LN	AC	DESCRIPTION	TOTAL		COMMON LINE	TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI		
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM			FACILITY	
		BIG THREE EXPENSES															
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	\$4,609,250	A-10,LN 8	\$0	\$2,199,062	\$628,805	\$0	\$0	\$37,340	\$21,982	\$107,340	\$452,020	\$570,713	\$146,322	\$0	\$601,368
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	\$2,947,583	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	\$884,904	\$312,507
6		TOTAL BIG THREE EXPENSES	\$16,823,707		\$0	\$8,390,302	\$2,460,617	\$0	\$3,095	\$118,915	\$68,679	\$31,478	\$1,333,695	\$1,642,267	\$428,730	\$586,099	\$1,760,189
7		% DISTRIBUTION	100.00%		0.00%	49.37%	14.67%	0.00%	0.02%	0.71%	0.41%	0.19%	7.93%	9.76%	2.55%	3.48%	10.66%
		CORPORATE OPERATING EXPENSE															
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$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
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		OTHER INCOME ADJUSTMENTS															
18		Ament of Excess Deferred Tax & Enviro. Tax	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$2,229	A-3,LN 10	\$0	\$1,076	\$309	\$0	\$0	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294
20		TOTAL	\$2,229		\$0	\$1,076	\$309	\$0	\$0	\$18	\$11	\$5	\$208	\$242	\$67	\$0	\$294
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$927,787	A-3,LN 10	\$0	\$399,748	\$122,139	\$0	\$0	\$5,610	\$3,195	\$2,910	\$109,678	\$133,311	\$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	\$133,311	\$29,217	\$46	\$119,934

Merged Group B TYCOS			
TYCOS	INDEX TO SEPARATIONS FORMS	SCHEDULE	
			all_36
	REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1
	NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1
	OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2
	CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3
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	INFORMATION ORIGINATION/TERMINATION SEPARATIONS	S-5	P_A42
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	ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS	S-7	P_A6
	SUMMARY OF OPERATING EXPENSE AND TAX	S-8	P_A7
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	DEVELOPMENT OF KEY ALLOCATION RATIOS	AL-1	P_A12
	CASH WORKING CAPITAL WORKSHEET	CWC-1	P_A11
	TARRP FACTORS (INVESTMENT)	T-1	P_T1
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	REVENUE MONITORING SUMMARY	R-1	P_R1



LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$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	(OPTIONAL) \$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		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	(OPTIONAL) \$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		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 A/C'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 @	27%	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	Option: A \$12,965,907	LN25+LN28+S-12,LN	\$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 @	7.90%	LN 30*ST	\$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

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	2220		\$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		\$397,639,133	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		\$107,749	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	\$8,355,486	\$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	0X		\$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 INTRALATA	INTERSTATE MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTRASTATE MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	BASIS FOR GENERAL SUPPORT FACILITIES																
2	- CLASS A SEPARATIONS																
3	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
4	% 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%
5	- CLASS B SEPARATIONS																
6	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
7	% 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%
8	LAND AND SUPPORT ASSETS		2110														
9	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CLASS B COMPANIES (GSF-GPC)			\$29,866,440	LN 6+DIRECT	\$0	\$6,568,897	\$0	\$5,032,724	\$2,743,662	\$2,749,532	\$382,479	\$12,811	\$0	\$0	\$12,376,336	\$0
11	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
12	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
13	% 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%
14	GEN SUPPORT ASSETS, COE, INFORMATION 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
15	% 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%
16	TANGIBLE ASSETS																
17	CAPITAL LEASES		2681														
18	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$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			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	LEASEHOLD IMPROVEMENTS		2682														
25	GENERAL SUPPORT			\$10,749	LN 11+DIRECT	\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
26	CENTRAL OFFICE EQUIP			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INFORMATION ORIG/TERM			\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
31	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,081	\$0	\$2,599	\$177	\$450	\$61	\$1	\$0	\$0	\$5,380	\$0
32	% 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%
33	GEN SUPPORT ASSETS, COE, INFORMATION 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
34	% 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%
35	INTANGIBLE ASSETS		2690														
36	ALLOCATED			\$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
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	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
39	% 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%

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	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	- SEPARATE TOLL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	- DSA BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	- DSX BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	- DIRECTORY ASSISTANCE BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	- TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	SERVICE OBSERVING TOLL MOU'S			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	PROCESSOR REAL TIME - RTA			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	REL MOU'S - OTHER			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	47.09%	0.00%	0.00%	17.42%	14.12%	0.00%	0.00%	0.00%	0.00%	21.37%	0.00%
15	REL MOU'S - EXCHANGE TRUNK			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	HOT/REMOTE MOU MILES			100.00%		0.00%	23.04%	0.00%	0.00%	9.70%	9.70%	0.00%	0.00%	0.00%	0.00%	57.23%	0.00%
17	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSX BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% 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%
28	AUXILIARY SWITCHBOARDS																
29	DIRECTORY ASSISTANCE	2220	1.2			\$0	LN 6-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOLL RATE AND ROUTE			\$0	LN 3-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	% 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%
34	SERVICE OBSERVING	2220	1.3			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	TOLL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	% 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%
40	TRAFFIC SERVICE POSITIONS	2220	1.4			\$0	LN 7-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	OPERATOR			\$0	LN 9-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 10-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% 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%
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT ACCESS	2210	2.0														
44	NON ACCESS		2.1	\$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				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	\$10,054,521	\$7,914,293	\$0	\$0	\$0	\$0	\$13,918,542	\$0
51	% 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%
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	4.11 - EXCH-WB - DS1 >		4.1	\$21,169,702	AL-1, LN12	\$0	\$87,367	\$0	\$10,961,694	\$22,116	\$28,629	\$750,118	\$31,145	\$0	\$0	\$9,288,632	\$0
56	EXCH TRUNK - EAS		4.121	\$995,702	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$995,702	\$0
57	4.11D - DSL EQUIP		4.111 DSL	\$23,008,660	DIRECT	\$0	\$0	\$0	\$23,008,660	\$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	\$79,054,759	AL-1, LN 2	\$0	\$19,604,248	\$0	\$127,723	\$8,187,521	\$9,417,956	\$268,035	\$13,237	\$0	\$0	\$41,436,040	\$0
61	4.122PL - EXCH-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		4.1PCP	\$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	4.22 - EXC WB - DS1 >		4.22	\$33,827,405	AL-1, LN14	\$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-1, LN6	\$0	\$1,196,488	\$0	\$56,336	\$730,694	\$381,565	\$182,978	\$3,927	\$0	\$0	\$344,314	\$0
68	4.231PL - EXC PL - DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$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%	5.93%	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	\$0	\$363,769	\$331,999	\$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	\$0	\$363,769	\$331,999	\$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
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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	11.53%	11.59%	0.00%	0.00%	0.00%	0.00%	51.88%	0.00%
2	RELATIVE MOVS - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1-LN 4	0.00%	24.72%	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-1-LN 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-1-LN 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-1-LN 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 MOVS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			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%
10	INFORMATION ORIGINATION/TERMINATION		2310														
11	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	% 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%
17	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	% 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%
20	CABLE AND WIRE FACILITIES		2410														
21	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
22	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	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
24	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
25a	EXCHANGE WIDEBAND - DIRECT			\$21,566,549	DIRECT	\$0	\$0	\$0	\$21,566,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	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
27	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	EXCHANGE TRUNK - DIRECT			\$1,371,655	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,371,655	\$0
29	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL EXCHANGE TRUNK		2.2	\$1,371,655		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,371,655	\$0
31a	INTEREXCHANGE WIDEBAND			\$7,325,226	LN 5	\$0	\$0	\$0	\$6,668,159	\$0	\$0	\$613,601	\$43,466	\$0	\$0	\$0	\$0
31b	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL INTEREXCHANGE WBD		3.1	\$7,325,226		\$0	\$0	\$0	\$6,668,159	\$0	\$0	\$613,601	\$43,466	\$0	\$0	\$0	\$0
33a	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
33b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	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
36	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	HST/REMOTE - JOINT			\$1,606,330	LN 8	\$0	\$348,283	\$0	\$0	\$197,776	\$177,365	\$0	\$0	\$0	\$0	\$882,906	\$0
38	HST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL HST/REMOTE EXCL WATS		4.1	\$1,606,330		\$0	\$348,283	\$0	\$0	\$197,776	\$177,365	\$0	\$0	\$0	\$0	\$882,906	\$0
40	HST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	TOTAL CABLE AND WIRE FACILITIES			\$397,639,133		\$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
45	% 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	TELEPHONE PLANT IN SERVICE	2001		100.00%	\$-2.1N 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	CABLE AND WIRE FACILITIES	2410		100.00%	\$-5.1N 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%
3	EQUAL ACCESS MOUTS			100.00%	INPUT	0.00%	71.63%	0.00%	0.00%	0.00%	28.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	OTHER TELECOMMUNICATIONS PLANT																
5	PROPERTY HELD FOR FUTURE USE	2002															
6	GENERAL SUPPORT FACILITIES			\$0	\$-3.1N 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CENTRAL OFFICE EQUIPMENT			\$0	\$-4.1N 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CABLE AND WIRE FACILITIES			\$0	\$-5.1N 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
12	GENERAL SUPPORT FACILITIES			\$0	\$-3.1N 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE EQUIPMENT			\$0	\$-4.1N 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CABLE AND WIRE FACILITIES			\$0	\$-5.1N 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNDISTRIBUTED			\$7,448,398	LN 1-DIRECT	\$0	\$1,689,608	\$0	\$950,393	\$861,232	\$723,844	\$123,249	\$3,602	\$0	\$0	\$3,096,470	\$0
16	TOTAL TPUC - SHORT TERM			\$7,448,398		\$0	\$1,689,608	\$0	\$950,393	\$861,232	\$723,844	\$123,249	\$3,602	\$0	\$0	\$3,096,470	\$0
17	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
18	GENERAL SUPPORT FACILITIES			\$0	\$-3.1N 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIPMENT			\$0	\$-4.1N 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CABLE AND WIRE FACILITIES			\$0	\$-5.1N 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
24	GENERAL SUPPORT FACILITIES			\$0	\$-3.1N 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CENTRAL OFFICE EQUIPMENT			\$0	\$-4.1N 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	\$-5.1N 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL OTHER TELEPHONE PLANT			\$7,448,398		\$0	\$1,689,608	\$0	\$950,393	\$861,232	\$723,844	\$123,249	\$3,602	\$0	\$0	\$3,096,470	\$0
30	MATERIALS AND SUPPLIES														1220		
31	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OTHER			\$1,961,305	LN 2-DIRECT	\$0	\$410,833	\$0	\$227,177	\$113,341	\$144,017	\$8,195	\$305	\$0	\$0	\$1,057,438	\$0
33	TOTAL			\$1,961,305		\$0	\$410,833	\$0	\$227,177	\$113,341	\$144,017	\$8,195	\$305	\$0	\$0	\$1,057,438	\$0
34	% DISTRIBUTION			100.00%		0.00%	20.95%	0.00%	11.58%	5.78%	7.34%	0.42%	0.02%	0.00%	0.00%	53.91%	0.00%
35	INVESTMENT IN NONAFFILIATED COMPANIES														1402		
36	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER NONCURRENT ASSETS	1410		\$0	\$-3.1N 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	\$-3.1N 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	OTHER JURISDICTIONAL ASSETS														1500		
41				\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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	\$0	\$10,095,378	\$7,814,862	\$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		\$0 LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS		3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$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		\$0 S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600		\$0 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		\$20,822 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		\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310		\$338,425 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				
	OPERATING EXPENSE AND TAX SUMMARY																
1	NETWORK SUPPORT EXPENSE	6110		\$142,406	S-9LN 7	\$0	\$30,845	\$0	\$25,189	\$11,547	\$11,870	\$1,476	\$76	\$0	\$0	\$61,404	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$5,734,662	S-9LN 8	\$0	\$1,251,730	\$0	\$964,201	\$510,264	\$532,434	\$70,496	\$2,435	\$0	\$0	\$2,403,101	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$5,405,254	S-9LN 15	\$0	\$1,216,659	\$0	\$1,461,597	\$494,537	\$482,624	\$130,464	\$4,466	\$0	\$0	\$1,614,906	\$0
4	INFORMATION ORIG/TERM EXPENSE	6310	\$0	S-9LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410	\$0	S-9LN 25	\$0	\$0	\$0	\$0	\$662,531	\$688,958	\$663,077	\$42,621	\$1,951	\$0	\$0	\$3,349,377	\$0
6	OTHER PLANT EXPENSE	6510	(\$0)	S-10LN 11	\$0	\$5,110,521	\$0	(\$0)	(\$0)	(\$50)	(\$50)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)
7	NETWORK OPERATIONS EXPENSE	6610	\$12,247,333	S-10LN 13	\$0	\$2,681,794	\$0	\$2,017,373	\$1,129,292	\$1,129,702	\$148,641	\$5,825	\$0	\$0	\$0	\$5,134,707	\$0
8	ACCESS / USE EXPENSE	6540	\$1,949,484	S-10LN 14	\$0	\$1,971,969	\$0	\$0	(\$22,844)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610	\$5,601,822	S-11LN 12	\$0	\$1,543,247	\$0	\$179,497	\$338,161	\$581,389	\$35,592	\$6,300	\$0	\$0	\$0	\$2,917,636	\$0
10	SERVICES EXPENSE	6620	\$33,201	S-11LN 44	\$0	\$1,080,660	\$0	\$42,497	\$539,248	\$324,768	\$22,614	\$2,233	\$0	\$0	\$0	\$1,295,262	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710	\$0	S-12LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720	\$17,397,568	S-10LN 11+12	\$0	\$4,258,825	\$0	\$2,178,393	\$1,720,230	\$1,654,116	\$202,322	\$11,087	\$0	\$0	\$0	\$7,372,595	\$0
13	SUBTOTAL OPERATING EXPENSES		\$58,704,847		\$0	\$15,546,249	\$0	\$7,531,277	\$5,409,751	\$5,379,979	\$654,429	\$34,373	\$0	\$0	\$0	\$24,148,989	\$0
14	% DISTRIBUTION		100.00%		0.00%	26.48%	0.00%	12.83%	9.22%	9.16%	1.11%	0.06%	0.00%	0.00%	0.00%	41.14%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560	\$23,195,394	S-10LN 22-29	\$0	\$4,917,159	\$0	\$4,461,951	\$1,926,769	\$2,001,304	\$320,321	\$14,163	\$0	\$0	\$0	\$9,853,728	\$0
16	OTHER OPERATING TAX	7240	\$2,225,407	S-12LN 33	\$0	\$514,885	\$0	\$427,100	\$181,332	\$222,129	\$20,760	\$1,101	\$0	\$0	\$0	\$857,740	\$0
17	EQUAL ACCESS EXPENSE		\$0	S-12LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250	\$0	S-12LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G-L	\$2407/100/7500	(\$1,027,054)	S-10LN 37	\$0	(\$207,090)	\$0	(\$204,646)	(\$43,180)	(\$92,548)	(\$6,758)	(\$397)	\$0	\$0	\$0	(\$472,935)	\$0
20	TOTAL OPERATING EXPENSE AND TAX		\$83,998,235		\$0	\$20,774,672	\$0	\$12,215,682	\$7,474,672	\$7,511,064	\$988,582	\$49,539	\$0	\$0	\$0	\$34,087,522	\$0
21	% DISTRIBUTION		100.00%		0.00%	25.00%	0.00%	14.70%	8.99%	9.04%	1.19%	0.06%	0.00%	0.00%	0.00%	41.02%	0.00%
	NON OPERATING EXPENSE		7370														
22	ABANDONED CONSTRUCTION		\$0	S-2LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS		\$0	S-12LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	UNCOLLECTIBLES																
27	END USER MSG TOLLS	5310	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340	\$0	S-2LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340	\$0	S-12LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-9.1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9.1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	ALLOCATION FACTORS																
2	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	22.82%	0.00%	13.94%	10.31%	9.70%	1.37%	0.11%	0.00%	0.00%	41.75%	0.00%
3	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%
4	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.16%	0.00%	8.34%	10.38%	10.12%	0.88%	0.09%	0.00%	0.00%	48.02%	0.00%
8	GENERAL SUPPORT EXPENSE																
9	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
10	GENERAL SUPPORT	6120		\$5,734,662	LN 1+DIRECT	\$0	\$1,251,730	\$0	\$964,201	\$510,264	\$532,434	\$70,496	\$2,435	\$0	\$0	\$2,403,101	\$0
11	TOTAL GENERAL SUPPORT EXP			\$5,877,069		\$0	\$1,282,575	\$0	\$989,390	\$521,811	\$544,304	\$71,973	\$2,511	\$0	\$0	\$2,464,505	\$0
12	% 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%
13	CENTRAL OFFICE EXPENSE																
14	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
15	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	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
17	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	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
19	% 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%
20	INFORMATION ORIG/TERM EXPENSE	6310															
21	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	CABLE AND WIRE FACILITIES EXPENSE	6410															
28	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
29	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	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
31	% 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%
32	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
33	% DISTRIBUTION			100.00%		0.00%	22.03%	0.00%	17.11%	9.37%	1.35%	0.05%	0.00%	0.00%	0.00%	40.81%	0.00%
34	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
35	% 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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	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	2681		0.00%	S-7, LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7, LN 7	0.00%	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			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			(\$0) LN 1+DIRECT	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)
12	% DISTRIBUTION			100.00%		0.00%	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 - TTPA	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
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 (SLU)				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	\$1,145	\$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	\$257,060	\$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	\$509,856	\$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	\$405,566	\$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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3,LN 4	0.00%	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	\$181,332	\$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 DX 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	\$539,248	\$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	\$0	\$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	\$1,697,387	\$0	\$3,041,293	\$0	\$10,187	\$0	\$2,154,755
2		CENTRAL OFFICE SWITCHING	\$30,398,903	\$0	\$0	\$0	\$30,398,903	\$0	\$0	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$23,008,660
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$126,542,300	\$0	\$84,617,646	\$0	\$1,139,246	\$0	\$19,218,859	\$0	\$0	\$0	\$21,566,549
7		TANGIBLE ASSETS	\$4,680	\$0	\$1,688	\$0	\$393	\$0	\$1,573	\$0	\$0	\$0	\$1,026
8		INTANGIBLE ASSETS	\$1,498,250	\$0	\$653,423	\$0	\$198,429	\$0	\$379,286	\$0	\$88	\$0	\$267,052
9		TOTAL PLANT IN SERVICE	\$260,322,856	\$0	\$109,938,334	\$0	\$35,674,182	\$0	\$67,702,052	\$0	\$10,245	\$0	\$46,998,042
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$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	\$0	\$92	\$0	\$417,097
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$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	\$10,337	\$47,415,139	\$0	\$47,415,139
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$230,742,727	\$0	\$93,488,561	\$0	\$34,411,395	\$0	\$54,935,217	\$0	\$8,282	\$0	\$37,899,272
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$1,140	\$0	\$433	\$0	\$100	\$0	\$378	\$0	\$0	\$0	\$228
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$4,602,819	\$0	\$1,880,451	\$0	\$622,387	\$0	\$1,224,105	\$0	\$24	\$0	\$875,853
21		OTHER DEFERRED CREDITS - NET	\$121,020	\$0	\$53,705	\$0	\$21,331	\$0	\$24,299	\$0	\$3	\$0	\$23,683
22		NET TELEPHONE PLANT	\$37,493,150	\$0	\$15,831,135	\$0	\$992,567	\$0	\$12,051,317	\$0	\$2,028	\$0	\$8,616,102
23		MATERIALS AND SUPPLIES	\$630,010	\$0	\$247,206	\$0	\$74,238	\$0	\$189,563	\$0	\$29	\$0	\$126,974
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$1,051,478	\$0	\$462,347	\$0	\$142,586	\$0	\$262,753	\$0	\$41	\$0	\$183,751
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$39,182,638	\$0	\$16,540,688	\$0	\$1,209,391	\$0	\$12,503,633	\$0	\$2,098	\$0	\$8,926,827
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$4,112,209	\$0	\$1,737,490	\$0	\$127,703	\$0	\$1,311,196	\$0	\$220	\$0	\$935,599
30		PLANT SPECIFIC EXPENSE	\$7,123,272	\$0	\$2,846,408	\$0	\$1,515,026	\$0	\$1,603,770	\$0	\$1,944	\$0	\$1,156,125
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$6,071,136	\$0	\$4,016,264	\$0	\$637,499	\$0	\$1,183,820	\$0	\$0	\$0	\$833,553
32		DEPRECIATION & AMORTIZATION	\$9,379,110	\$0	\$3,736,136	\$0	\$1,160,837	\$0	\$2,657,250	\$0	\$334	\$0	\$1,804,552
33		MARKETING EXPENSE	\$1,722,744	\$0	\$761,520	\$0	\$231,216	\$0	\$432,319	\$0	\$70	\$0	\$297,618
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,123,157	\$0	\$180,412	\$0	\$125,798	\$0	\$149,235	\$0	\$560,295	\$0	\$107,417
35		CORPORATE OPERATIONS EXPENSES	\$6,437,218	\$0	\$3,016,451	\$0	\$999,218	\$0	\$1,342,382	\$0	\$215,879	\$0	\$893,288
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$941,985	\$0	\$366,236	\$0	\$126,800	\$0	\$274,751	\$0	\$40	\$0	\$174,158
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$411,736)	(\$179,603)	(\$377,470)	(\$377,470)	(\$377,470)	(\$377,470)	(\$377,470)	(\$377,470)	(\$377,470)	(\$377,470)	(\$377,470)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$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	\$0	\$778,534	\$0	\$5,175,445
42		STATE INCOME TAX - NET OF ITC	\$428,136	\$0	\$182,609	\$0	\$10,209	\$0	\$136,200	\$0	\$23	\$0	\$99,095
43		SUBTOTAL OPER EXPENSE & TAX	\$33,415,021	\$0	\$14,926,430	\$0	\$4,769,132	\$0	\$7,666,362	\$0	\$778,557	\$0	\$5,274,540
44		FEDERAL INCOME TAX - NET OF ITC	\$1,076,096	\$0	\$454,819	\$0	\$331,556	\$0	\$344,186	\$0	\$58	\$0	\$245,477
45		TOTAL REVENUE REQUIREMENT	\$38,603,326	\$0	\$17,118,739	\$0	\$4,928,391	\$0	\$9,321,744	\$0	\$778,835	\$0	\$6,455,616
46		% DISTRIBUTION	100.00%	0.00%	47.80%	0.00%	15.12%	0.00%	20.60%	0.00%	2.09%	0.00%	14.39%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$200,605	\$0	\$0	\$0	\$127,305
48		POST MAG REVENUE REQUIREMENT	\$38,603,326	\$0	\$18,576,699	\$0	\$3,142,520	\$0	\$9,522,349	\$0	\$778,835	\$0	\$6,582,921

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	MILEAGE TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$39,182,638	(NOTE A)	\$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
2		RATE OF RETURN	10.49%		0.00%	10.50%	10.64%	0.00%	0.00%	10.49%	10.52%	10.47%	10.49%	10.48%	10.51%	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-12, LN 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-12, LN 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	\$780,367	\$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/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$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
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-12, LN 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-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FTT 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+FTT	\$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 36	\$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-12, LN 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+STR	\$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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS CHANNEL		CHANNEL MILEAGE		B&C	WBI
							SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM	FACILITY TERM			
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$11,964,951	A-3,LIN 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	2210	CENTRAL OFFICE SWITCHING	\$30,398,903	A-4,LIN 21+25		\$0	\$0	\$30,398,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4,LIN 17		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$89,913,773	A-4,LIN 41		\$0	\$19,604,248	\$0	\$0	\$0	\$1,813,484	\$0	\$426,341	\$12,369,529	\$32,691,512	\$0	\$23,008,660
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LIN 10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$126,542,300	A-5,LIN 21		\$0	\$84,617,646	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$21,566,549
7	2680	TANGIBLE ASSETS	\$4,680	A-3,LIN 14		\$0	\$1,688	\$355	\$0	\$0	\$31	\$7	\$0	\$439	\$1,064	\$70	\$0
8	2690	INTANGIBLE ASSETS	\$1,498,250	A-3,LIN 15		\$0	\$653,423	\$176,203	\$0	\$0	\$12,390	\$6,600	\$3,236	\$140,214	\$195,196	\$43,876	\$58
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
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%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6,LIN 6		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,640,000	A-6,LIN 13		\$0	\$1,315,950	\$322,282	\$0	\$0	\$30,166	\$17,588	\$3,561	\$214,163	\$239,731	\$79,369	\$92
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6,LIN 20		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LIN 27		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY PLANT & EQUIP.	\$262,962,856			\$0	\$111,254,284	\$32,429,193	\$0	\$0	\$1,945,318	\$1,051,554	\$621,716	\$26,352,832	\$34,697,892	\$7,184,592	\$10,337
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	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$230,742,727	A-7,LIN 9		\$0	\$93,488,561	\$31,510,722	\$0	\$0	\$1,451,723	\$920,550	\$528,391	\$21,524,835	\$27,029,895	\$6,380,487	\$8,282
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LIN 10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$1,140	A-7,LIN 17		\$0	\$433	\$91	\$0	\$0	\$7	\$2	\$0	\$113	\$248	\$18	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LIN 18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7,LIN 19		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$4,602,819	A-7,LIN 28		\$0	\$1,880,451	\$560,676	\$0	\$0	\$36,310	\$18,944	\$6,456	\$413,794	\$723,737	\$86,573	\$24
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$123,020	A-7,LIN 30-36		\$0	\$53,705	\$17,291	\$0	\$0	\$2,408	\$1,418	\$213	\$8,667	\$10,824	\$4,807	\$3
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	\$2,626
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%
26	1220	MATERIALS AND SUPPLIES	\$638,010	A-3,LIN 16		\$0	\$247,206	\$67,575	\$0	\$0	\$4,178	\$1,574	\$911	\$61,487	\$115,296	\$12,780	\$29
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LIN17+LN20		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3,LIN 8		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURSD. ASSETS, NONCUR. ASSETS	\$0	A-3,LIN18+LN19		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$1,051,478	A-3,LIN 10		\$0	\$462,347	\$127,112	\$0	\$0	\$8,461	\$4,539	\$2,474	\$99,061	\$131,968	\$31,724	\$41
31		NET TELEPHONE PLANT&S 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
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%





LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$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 conn/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	\$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%
COE RATIOS																	
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDIEM SWITCHING	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%

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		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 IOT EQUIPMENT															
5		CORN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CORNLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$85,174,697	LN 1/DIRECT	\$0	\$84,617,646	\$0	\$0	\$0	\$0	\$0	\$0	\$557,051	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WHI	\$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	\$0	\$544,769	\$159,116	\$0	\$0	\$64,483	\$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	\$0	\$348,283	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT PURCHASED 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	\$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	\$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%





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	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$9,582,175	A-3LN 5	\$0	\$4,052,288	\$1,198,247	\$0	\$0	\$73,760	\$38,931	\$24,651	\$922,308	\$1,274,846	\$269,093	\$8,282	\$1,718,959
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$30,312,485	A-4LN 47	\$0	\$0	\$30,312,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-3LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$70,833,240	A-4LN 48	\$0	\$15,314,232	\$0	\$0	\$0	\$1,377,962	\$0	\$361,100	\$9,987,429	\$25,755,049	\$0	\$0	\$18,057,468
6		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$109,994,827	A-5LN 22	\$0	\$74,122,041	\$0	\$0	\$0	\$881,619	\$142,640	\$152,460	\$10,015,554	\$0	\$6,110,564	\$0	\$18,122,845
9		TOTAL ACCUM DEPR - TIPS	\$20,742,727	\$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	
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$220,742,727	\$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	
12		% DISTRIBUTION	100.00%		0.00%	42.35%	14.27%	0.00%	0.00%	0.66%	0.42%	0.24%	9.75%	12.24%	2.89%	0.00%	17.17%
13		ACCUMULATED AMORTIZATION															
14	3400	TANGIBLE ASSETS															
15		CAPITAL LEASES	\$0	A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		LEASEHOLD IMPROVEMENTS	\$1,140	A-3LN 10	\$0	\$433	\$91	\$0	\$0	\$7	\$2	\$0	\$113	\$248	\$18	\$0	\$228
17		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL ACCUM AMORT - TANGIBLE	\$1,140	\$0	\$433	\$91	\$0	\$0	\$0	\$7	\$2	\$0	\$113	\$248	\$18	\$0	\$228
19	3500	INTANGIBLE ASSETS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL ACCUM AMORTIZATION	\$1,140	\$0	\$433	\$91	\$0	\$0	\$0	\$7	\$2	\$0	\$113	\$248	\$18	\$0	\$228
22		% DISTRIBUTION	100.00%		0.00%	37.95%	8.01%	0.00%	0.00%	0.65%	0.15%	0.00%	9.88%	21.74%	1.58%	0.01%	20.04%
23	4100&	NET OPERATING DEFERRED INC TAX															
24	4340	GENERAL SUPPORT	\$3,532	A-3LN 5	\$0	\$4,498	(\$479)	\$0	\$0	\$440	\$374	\$186	\$67	(\$423)	\$930	\$14	(\$2,074)
25		CENTRAL OFFICE EQUIP	\$2,203,928	A-4LN 43	\$0	\$345,793	\$259,838	\$0	\$0	\$33,942	\$0	\$4,181	\$186,285	\$699,757	\$0	\$0	\$414,131
26		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CABLE AND WIRE FACILITIES	\$2,188,748	A-5LN 22	\$0	\$1,431,671	\$0	\$0	\$0	\$17,498	\$1,724	\$206,984	\$0	\$81,048	\$0	\$0	\$419,823
28		UNDISTRIBUTED	\$236,611	A-3LN 10	\$0	\$98,490	\$31,316	\$0	\$0	\$1,929	\$1,073	\$365	\$20,457	\$34,403	\$4,595	\$10	\$43,973
29		TOTAL NET DEFERRED INC TAX	\$4,602,819	\$0	\$1,880,451	\$560,676	\$0	\$0	\$36,310	\$18,944	\$6,456	\$413,794	\$723,377	\$86,573	\$24	\$875,883	
30		% DISTRIBUTION	100.00%		0.00%	40.85%	12.18%	0.00%	0.00%	0.79%	0.41%	0.14%	8.99%	15.72%	1.88%	0.00%	19.03%
31	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET															
32	4160	GENERAL SUPPORT	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CENTRAL OFFICE EQUIP	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		CABLE AND WIRE FACILITIES	\$0	A-5LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	4310	OTHER LONG TERM LIABILITIES	\$123,020	A-3LN 10	\$0	\$53,705	\$17,291	\$0	\$0	\$2,408	\$1,418	\$213	\$8,667	\$10,824	\$4,807	\$3	\$23,683



A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$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 ORG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$2,173,052	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%

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$120,312,676	A-4,LN 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 ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$126,542,300	A-5,LN 21	\$0	\$84,617,646	\$0	\$0	\$0	\$0	\$980,130	\$159,116	\$12,486,218	\$0	\$6,732,641	\$0	\$21,566,549
4		TOTAL	\$246,854,976		\$0	\$104,221,894	\$30,398,903	\$0	\$0	\$1,813,484	\$980,130	\$885,437	\$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	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)
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
		ACCESS / USF EXPENSE	\$1,971,969	DIRECT	\$0	\$1,971,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$372,835	A-3,LN 5	\$0	\$156,953	\$50,401	\$0	\$0	\$2,303	\$1,242	\$1,026	\$37,192	\$46,374	\$10,822	\$312	\$66,208
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$895,383	A-4,LN 47	\$0	\$0	\$895,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$3,960,238	A-4,LN 48	\$0	\$921,730	\$0	\$0	\$0	\$102,473	\$0	\$11,162	\$453,231	\$1,434,188	\$0	\$0	\$1,037,454
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$3,583,843	A-5,LN 22	\$0	\$2,408,834	\$0	\$0	\$0	\$0	\$35,620	\$3,748	\$366,410	\$0	\$168,333	\$0	\$600,899
17		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
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$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
20		% 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%
21	6563	AMORTIZATION EXPENSE															
22	6563	CAPITAL LEASE	(\$33)	A-3,LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33)
23	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	SUBTOTAL	(\$33)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33)
26	6564	INTANGIBLE ASSETS	\$566,844	A-3,LN 10	\$0	\$248,619	\$69,288	\$0	\$0	\$4,537	\$2,429	\$1,226	\$52,533	\$71,766	\$16,400	\$22	\$100,024
27	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL AMORTIZATION EXPENSE	\$566,811		\$0	\$248,619	\$69,288	\$0	\$0	\$4,537	\$2,429	\$1,226	\$52,533	\$71,766	\$16,400	\$22	\$99,991
29		% 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%
30		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
		% DISTRIBUTION	100.00%		0.00%	48.30%	9.87%	0.00%	0.00%	0.92%	0.37%	0.17%	8.41%	13.40%	2.07%	0.00%	16.44%
31	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L															
32	5240/7100/7500	GEN SUPPORT ASSETS	\$36,642	A-3,LN 5	\$0	\$13,969	\$6,152	\$0	\$0	\$102	\$58	\$76	\$4,079	\$4,152	\$561	\$29	\$7,464
33	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$126,477	A-4,LN 43	\$0	\$18,070	\$18,610	\$0	\$0	\$1,519	\$0	\$27	\$11,702	\$53,823	\$0	\$0	\$24,727
34	5240/7100/7500	CABLE & WIRE FACILITIES	\$246,617	A-5,LN 22	\$0	\$147,567	\$0	\$0	\$0	\$0	\$771	\$155	\$29,963	\$0	\$9,086	\$0	\$59,075
35	5240/7100/7500	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI		
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	\$1,722,744	A-3LN 10	\$0	\$761,520	\$201,653	\$0	\$0	\$15,558	\$8,278	\$3,727	\$161,350	\$228,333	\$42,636	\$70	\$297,618
3		TELEPHONE OPERATOR SERVICES															
4	6621	-CALL COMPLETION INCL DA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		- OPERATOR SERVICES UNDER CONTRACT		\$57	\$0	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6622	PUBLISHED DIRECTORY LISTINGS		\$1,675	DIRECT	\$0	\$0	\$0	\$1,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6623	ALL OTHER															
8	10	LOCAL BUSINESS OFFICE															
9		-END USER SVC ORDER PROCESSING															
10		-PRESCRIPTION	\$67,655	A-3LN 22	\$0	\$52,114	\$13,769	\$0	\$0	\$983	\$527	\$262	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$28,366	AL-1LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,366	\$0
12		-END USER PAYMENT & COLLECTION	\$59,762	AL-1LN 13	\$0	\$16,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,510	\$0
13		-END USER BILLING INQUIRY	\$16,262	AL-1LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,262	\$0
14		-IX CARRIER SVC ORDER PROCESSING	\$0	AL-1LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		-IX CARRIER PAYMENT & COLLECTION	\$0	AL-1LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		-IX CARRIER BILLING INQUIRY	\$0	AL-1LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		-CON COLLECT AND ADMINISTRATION	\$0	AL-1LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	20	SUBTOTAL LOCAL BUSINESS OFFICE	\$162,045		\$0	\$68,367	\$13,769	\$0	\$0	\$983	\$527	\$262	\$0	\$0	\$0	\$78,117	\$0
19		CUSTOMER SERVICES (REV ACCTG)															
20		MESSAGE PROCESSING															
21		-TOLL TICKET PROCESSING	\$15,473	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,473	\$0
22		-LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		-OTHER BILLING & COLLECTION	\$257,060	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257,060	\$0
24		-END USER COMMON LINE	\$45,362	DIRECT	\$0	\$45,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		-CARRIER ACCESS BILLING (CABS)	\$224,263	AL-3LN 24	\$0	\$54,624	\$0	\$0	\$0	\$6,792	\$4,044	\$771	\$36,092	\$44,041	\$11,739	\$0	\$66,261
26		SUBTOTAL CUSTOMER SERVICES	\$453,259		\$0	\$45,362	\$54,624	\$0	\$0	\$6,792	\$4,044	\$771	\$36,092	\$44,041	\$11,739	\$277,533	\$66,261
27		TOTAL CAT 1 AND CAT 2	\$704,303		\$0	\$113,729	\$68,393	\$0	\$0	\$7,775	\$4,571	\$1,033	\$36,092	\$44,041	\$11,739	\$350,671	\$66,261
28		% DISTRIBUTION	100.00%		0.00%	16.15%	9.71%	0.00%	0.00%	1.01%	0.65%	0.15%	5.12%	6.25%	1.67%	49.79%	9.41%
29	30	ALL OTHER CUSTOMER SERVICE	\$417,122	LN 34	\$0	\$66,683	\$0	\$0	\$12,423	\$2,540	\$1,251	\$7,089	\$28,640	\$37,094	\$11,516	\$0	\$0
30		TOTAL SERVICES EXPENSE	\$1,123,157		\$0	\$180,412	\$104,982	\$0	\$2,974	\$103,315	\$5,824	\$1,703	\$57,771	\$72,686	\$18,777	\$560,295	\$107,417
31		% DISTRIBUTION	100.00%		0.00%	16.06%	9.35%	0.00%	0.26%	0.92%	0.52%	0.15%	5.14%	6.47%	1.67%	49.89%	9.50%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$2,346,033		\$0	\$308,633	\$194,119	\$0	\$308,633	\$25,872	\$14,103	\$219,121	\$301,019	\$61,411	\$58,051	\$480,538	\$107,417
33		% DISTRIBUTION	100.00%		0.00%	33.10%	10.84%	0.00%	0.10%	0.91%	0.50%	0.19%	7.70%	10.58%	2.16%	19.69%	14.23%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$706,035		\$0	\$113,729	\$68,393	\$0	\$1,731	\$7,775	\$4,571	\$1,033	\$36,092	\$44,041	\$11,739	\$350,671	\$66,261
35		% DISTRIBUTION	100.00%		0.00%	16.09%	9.69%	0.00%	0.10%	0.92%	0.50%	0.15%	5.16%	6.38%	1.68%	49.78%	9.38%
36		SPECIAL APP: % DISTRIBUTION FOR GENERAL PURI	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		B&C	WBI	
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	MILEAGE FACILITY			
		BIG THREE EXPENSES															
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)	(50)	(50)	(50)	(50)	\$0	(50)
3		NETWORK OPERATIONS EXPENSE	\$4,691,967	A-10,LN 9	\$0	\$2,044,296	\$699,723	\$0	\$0	\$37,727	\$202,113	\$103,937	\$440,384	\$607,344	\$136,131	\$0	\$835,551
4		ACCESS CHARGE EXPENSE	\$1,977,969	A-10,LN 9	\$0	\$1,977,969	\$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	\$29,121	\$301,019	\$61,414	\$560,365	\$405,035
6		TOTAL BIG THREE EXPENSES	\$16,640,309		\$0	\$7,804,634	\$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%	14.30%
		CORPORATE OPERATING EXPENSE															
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$6,477,218	LN 7	\$0	\$3,016,451	\$882,794	\$0	\$1,062	\$47,113	\$26,077	\$12,172	\$51,826	\$650,927	\$172,628	\$215,879	\$893,288
10		TOTAL CORPORATE OPERATIONS	\$6,477,218		\$0	\$3,016,451	\$882,794	\$0	\$1,062	\$47,113	\$26,077	\$12,172	\$51,826	\$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
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$64,036	A-3,LN 10	\$0	\$26,503	\$8,082	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136	\$3
21		TOTAL	\$64,036		\$0	\$26,503	\$8,082	\$0	\$546	\$290	\$75	\$5,444	\$9,702	\$1,254	\$3	\$12,136	\$3
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$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
26		TOTAL OPERATING TAXES	\$941,985		\$0	\$366,236	\$115,374	\$0	\$5,709	\$2,915	\$2,803	\$104,049	\$143,579	\$27,124	\$40	\$174,158	\$0