

-	-	all_36
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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$61,963,459	S-2,LN 35	\$0	\$13,152,941	\$0	\$8,677,065	\$8,578,002	\$1,232,970	\$2,401,838	\$15,872	\$0	\$0	\$27,904,771
2	RATE OF RETURN	10.89%		0.00%	10.88%	0.00%	10.88%	10.91%	11.25%	10.88%	11.25%	0.00%	0.00%	10.88%
3	RETURN ON INVESTMENT	\$6,746,020	LN1*LN 2	\$0	\$1,430,382	\$0	\$943,631	\$935,669	\$138,709	\$261,200	\$1,786	\$0	\$0	\$3,034,644
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	\$6,746,020	LN3-LN4	\$0	\$1,430,382	\$0	\$943,631	\$935,669	\$138,709	\$261,200	\$1,786	\$0	\$0	\$3,034,644
6	FEDERAL OPERATING INCOME TAX	\$3,629,581	LN 28	\$0	\$769,588	\$0	\$507,575	\$503,454	\$74,520	\$140,579	\$957	\$0	\$0	\$1,632,907
7	LESS, FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$3,629,581	LN 6+LN 7	\$0	\$769,588	\$0	\$507,575	\$503,454	\$74,520	\$140,579	\$957	\$0	\$0	\$1,632,907
9	STATE AND LOCAL INCOME TAX	\$1,229,553	LN 33	\$0	\$251,811	\$0	\$199,665	\$168,413	\$29,814	\$48,593	\$248	\$0	\$0	\$531,010
10	LESS, STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$1,229,553	LN 9+LN 10	\$0	\$251,811	\$0	\$199,665	\$168,413	\$29,814	\$48,593	\$248	\$0	\$0	\$531,010
13	OPERATING EXPENSE AND TAX	\$50,439,306	S-8,LN 20	\$0	\$13,369,758	\$0	\$6,410,966	\$7,082,311	\$1,697,139	\$1,558,713	\$27,741	\$0	\$0	\$20,292,678
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	\$62,044,460	S+8+11thru15	\$0	\$15,821,540	\$0	\$8,061,837	\$8,689,847	\$1,940,181	\$2,009,085	\$30,731	\$0	\$0	\$25,491,239
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$110,899	LN 16*LN 17	\$0	\$0	\$0	\$0	\$27,771	\$3,375	\$7,256	\$50	\$0	\$0	\$72,447
19	TOTAL REVENUE REQUIREMENT	\$62,155,359		\$0	\$15,821,540	\$0	\$8,061,837	\$8,717,617	\$1,943,556	\$2,016,241	\$30,782	\$0	\$0	\$25,563,686
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2,LN 33 LESS AC'S 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
* * * * *														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$6,746,020	LN 3	\$0	\$1,430,382	\$0	\$943,631	\$935,669	\$138,709	\$261,200	\$1,786	\$0	\$0	\$3,034,644
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	\$5,371	S-12,LN 25-26	\$0	\$1,147	\$0	\$992	\$682	\$316	\$124	\$9	\$0	\$0	\$2,102
23	TOTAL INCOME ADJUSTMENTS	\$5,371	LN 21+22	\$0	\$1,147	\$0	\$992	\$682	\$316	\$124	\$9	\$0	\$0	\$2,102
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$6,746,020		\$0	\$1,429,235	\$0	\$942,639	\$934,987	\$138,393	\$261,076	\$1,777	\$0	\$0	\$3,032,542
26	FEDERAL INCOME TAX	\$3,629,581	LN 25*FIT	\$0	\$769,588	\$0	\$507,575	\$503,454	\$74,520	\$140,579	\$957	\$0	\$0	\$1,632,907
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$3,629,581	LN26-LN27	\$0	\$769,588	\$0	\$507,575	\$503,454	\$74,520	\$140,579	\$957	\$0	\$0	\$1,632,907
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$10,082,131	LN25+LN28-S-12LI	\$0	\$2,147,886	\$0	\$1,371,628	\$1,415,598	\$195,350	\$398,539	\$2,654	\$0	\$0	\$4,550,477
31	STATE INCOME TAX	\$1,229,553	LN 30*FIT	\$0	\$251,811	\$0	\$199,665	\$168,413	\$29,814	\$48,593	\$248	\$0	\$0	\$531,010
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	\$1,229,553		\$0	\$251,811	\$0	\$199,665	\$168,413	\$29,814	\$48,593	\$248	\$0	\$0	\$531,010

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	INTERSTATE MESSAGE TOLL				INTRASTATE MESSAGE TOLL				TWX	EAS	EXCHANGE	OTHER	
					ALLOCATION BASIS	INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA					SPECIAL ACCESS INTERLATA
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$21,971,404	S-3, LN 10	\$0	\$5,534,558	\$0	\$2,615,562	\$3,286,963	\$744,540	\$690,731	\$8,978	\$0	\$0	\$9,090,072	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$37,713,137	S-4, LN 52	\$0	\$22,804,576	\$0	\$0	\$5,125,528	\$2,956,947	\$0	\$0	\$0	\$0	\$6,826,086	\$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	\$93,163,871	S-4, LN 78	\$0	\$13,813,852	\$0	\$29,147,445	\$9,412,279	\$2,376,824	\$6,885,970	\$56,533	\$0	\$0	\$31,470,969	\$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	\$230,441,883	S-5, LN 42	\$0	\$52,477,862	\$0	\$14,038,480	\$35,529,951	\$8,816,189	\$3,510,780	\$80,804	\$0	\$0	\$115,987,817	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$1,634,079	S-3, LN 36	\$0	\$400,200	\$0	\$195,609	\$232,261	\$65,774	\$46,461	\$606	\$0	\$0	\$693,169	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$384,924,374		\$0	\$95,031,047	\$0	\$45,997,095	\$53,586,981	\$14,960,274	\$11,133,942	\$146,920	\$0	\$0	\$164,068,114	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.69%	0.00%	11.95%	13.92%	3.89%	2.89%	0.04%	0.00%	0.00%	42.62%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$2,262,694	S-6, LN 15	\$0	\$574,698	\$0	\$279,137	\$285,486	\$84,742	\$62,794	\$1,701	\$0	\$0	\$974,135	\$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	\$1,797,278	S-6, LN 27	\$0	\$374,863	\$0	\$325,712	\$236,418	\$93,206	\$35,856	\$153	\$0	\$0	\$731,069	\$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			\$388,984,346		\$0	\$95,980,608	\$0	\$46,601,944	\$54,108,885	\$15,138,223	\$11,232,592	\$148,775	\$0	\$0	\$165,773,319	\$0
18	% DISTRIBUTION			100.00%		0.00%	24.67%	0.00%	11.98%	13.91%	3.89%	2.89%	0.04%	0.00%	0.00%	42.62%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$317,315,310	S-7, LN 18	\$0	\$80,334,054	\$0	\$36,625,281	\$44,297,772	\$13,841,682	\$8,399,693	\$133,177	\$0	\$0	\$133,683,650	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT		3600	\$11,063	S-7, LN 25	\$0	\$2,307	\$0	\$2,005	\$1,455	\$574	\$221	\$1	\$0	\$0	\$4,500	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$12,399,025	S-7, LN 32	\$0	\$3,189,231	\$0	\$1,537,388	\$1,637,390	\$147,927	\$494,127	\$1,229	\$0	\$0	\$5,391,735	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$97,034	S-7, LN 38	\$0	\$26,277	\$0	\$8,637	\$25,327	\$3,378	\$3,853	\$145	\$0	\$0	\$29,417	\$0
26	NET TELEPHONE PLANT			\$59,161,914		\$0	\$12,428,739	\$0	\$8,428,634	\$8,146,941	\$1,144,662	\$2,334,699	\$14,222	\$0	\$0	\$26,664,016	\$0
27	% DISTRIBUTION			100.00%		0.00%	21.01%	0.00%	14.25%	13.77%	1.93%	3.95%	0.02%	0.00%	0.00%	45.07%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,153,789	S-6, LN 31	\$0	\$265,998	\$0	\$59,516	\$186,902	\$27,094	\$19,878	\$457	\$0	\$0	\$593,943	\$0
29	INVESTMENT IN NONAFFILIATED COS		1402	\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$1,647,756		\$0	\$458,204	\$0	\$188,915	\$244,159	\$61,213	\$47,261	\$1,192	\$0	\$0	\$646,811	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$61,963,459		\$0	\$13,152,941	\$0	\$8,677,065	\$8,578,002	\$1,232,970	\$2,401,838	\$15,872	\$0	\$0	\$27,904,771	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.23%	0.00%	14.00%	13.84%	1.99%	3.88%	0.03%	0.00%	0.00%	45.03%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$20,735,631		\$0	\$5,536,006	\$0	\$2,181,204	\$3,236,834	\$721,014	\$561,454	\$14,268	\$0	\$0	\$8,484,851	\$0
3	% DISTRIBUTION			100.00%		0.00%	26.70%	0.00%	10.52%	15.61%	3.48%	2.71%	0.07%	0.00%	0.00%	40.92%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$361,318,891		\$0	\$89,096,289	\$0	\$43,185,924	\$50,067,757	\$14,149,960	\$10,396,750	\$137,337	\$0	\$0	\$154,284,873	\$0
6	% DISTRIBUTION			100.00%		0.00%	24.66%	0.00%	11.95%	13.86%	3.92%	2.88%	0.04%	0.00%	0.00%	42.70%	0.00%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$21,391,779	LN 6+DIRECT	\$0	\$5,389,583	\$0	\$2,544,477	\$3,211,526	\$720,184	\$675,710	\$8,659	\$0	\$0	\$8,841,638	\$0
9	GENERAL PURPOSE COMPUTERS			\$579,625	LN 6+DIRECT	\$0	\$144,974	\$0	\$71,085	\$75,437	\$24,355	\$15,021	\$318	\$0	\$0	\$246,434	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$21,971,404		\$0	\$5,534,558	\$0	\$2,615,562	\$3,286,963	\$744,540	\$690,731	\$8,978	\$0	\$0	\$9,090,072	\$0
11	% DISTRIBUTION			100.00%		0.00%	25.19%	0.00%	11.90%	14.96%	3.39%	3.14%	0.04%	0.00%	0.00%	41.37%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION			\$383,290,295		\$0	\$94,630,847	\$0	\$45,801,487	\$53,354,720	\$14,894,500	\$11,087,482	\$146,315	\$0	\$0	\$163,374,945	\$0
13	ORIG/TERM AND C&WF			\$383,290,295		\$0	\$94,630,847	\$0	\$45,801,487	\$53,354,720	\$14,894,500	\$11,087,482	\$146,315	\$0	\$0	\$163,374,945	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.69%	0.00%	11.95%	13.92%	3.89%	2.89%	0.04%	0.00%	0.00%	42.62%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
31	GEN SUPPORT ASSETS, COE, INFORMATION			\$383,290,295		\$0	\$94,630,847	\$0	\$45,801,487	\$53,354,720	\$14,894,500	\$11,087,482	\$146,315	\$0	\$0	\$163,374,945	\$0
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$383,290,295		\$0	\$94,630,847	\$0	\$45,801,487	\$53,354,720	\$14,894,500	\$11,087,482	\$146,315	\$0	\$0	\$163,374,945	\$0
33	% DISTRIBUTION			100.00%		0.00%	24.69%	0.00%	11.95%	13.92%	3.89%	2.89%	0.04%	0.00%	0.00%	42.62%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$1,634,079	LN 33	\$0	\$400,200	\$0	\$195,609	\$232,261	\$65,774	\$46,461	\$606	\$0	\$0	\$693,169	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$1,634,079		\$0	\$400,200	\$0	\$195,609	\$232,261	\$65,774	\$46,461	\$606	\$0	\$0	\$693,169	\$0
37	% DISTRIBUTION			100.00%		0.00%	24.49%	0.00%	11.97%	14.21%	4.03%	2.84%	0.04%	0.00%	0.00%	42.42%	0.00%



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT		2210 2.0														
	ACCESS		2.1	\$546,654	LN 11-DIRECT	\$0	\$257,256	\$0	\$0	\$223,330	\$0	\$0	\$0	\$0	\$0	\$66,068	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$546,654		\$0	\$257,256	\$0	\$0	\$223,330	\$0	\$0	\$0	\$0	\$0	\$66,068	\$0
47	% DISTRIBUTION			100.00%		0.00%	47.06%	0.00%	0.00%	40.85%	0.00%	0.00%	0.00%	0.00%	0.00%	12.09%	0.00%
48	LOCAL SWITCHING EQUIPMENT		2210 3.0														
	ACCESS		3.1	\$37,166,483	LN 13	\$0	\$22,547,319	\$0	\$0	\$4,902,198	\$2,956,947	\$0	\$0	\$0	\$0	\$6,760,019	\$0
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$37,166,483		\$0	\$22,547,319	\$0	\$0	\$4,902,198	\$2,956,947	\$0	\$0	\$0	\$0	\$6,760,019	\$0
51	% DISTRIBUTION			100.00%		0.00%	60.67%	0.00%	0.00%	13.19%	7.96%	0.00%	0.00%	0.00%	0.00%	18.19%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$37,713,137		\$0	\$22,804,576	\$0	\$0	\$5,125,528	\$2,956,947	\$0	\$0	\$0	\$0	\$6,826,086	\$0
53	% DISTRIBUTION			100.00%		0.00%	60.47%	0.00%	0.00%	13.59%	7.84%	0.00%	0.00%	0.00%	0.00%	18.10%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$10,974,230	AL-1LN12	\$0	\$61,212	\$0	\$4,953,274	\$60,340	\$4,726	\$2,174,810	\$3,250	\$0	\$0	\$3,716,618	\$0
56	EXCH TRUNK - EAS		4.121	\$993,970	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$993,970	\$0
57	4.11D - DSL-EQUIP		4.11 DSL	\$14,983,517	DIRECT	\$0	\$0	\$0	\$14,983,517	\$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	\$46,268,824	AL-1LN 2	\$0	\$11,508,767	\$0	\$58,069	\$7,780,378	\$2,132,398	\$104,825	\$20,288	\$0	\$0	\$24,664,100	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,811,371	DIRECT	\$0	\$0	\$0	\$250,038	\$0	\$0	\$974,676	\$0	\$0	\$0	\$586,658	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$75,031,912		\$0	\$11,569,979	\$0	\$20,244,898	\$7,840,718	\$2,137,123	\$3,254,311	\$23,538	\$0	\$0	\$29,961,346	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.42%	0.00%	26.98%	10.45%	2.85%	4.34%	0.03%	0.00%	0.00%	39.93%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$573,342	DIRECT	\$0	\$0	\$0	\$573,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$11,876,466	AL-1LN14	\$0	\$0	\$0	\$8,284,218	\$0	\$0	\$3,587,238	\$4,960	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$2,852,402	AL-1LN6	\$0	\$1,501,482	\$0	\$44,987	\$757,425	\$219,385	\$44,371	\$28,035	\$0	\$0	\$256,716	\$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			\$14,728,868		\$0	\$1,501,482	\$0	\$8,329,205	\$757,425	\$219,385	\$3,631,660	\$32,995	\$0	\$0	\$256,716	\$0
71	% DISTRIBUTION			100.00%		0.00%	10.19%	0.00%	56.55%	5.14%	1.49%	24.66%	0.22%	0.00%	0.00%	1.74%	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	\$2,829,749	LN 15-DIRECT	\$0	\$742,391	\$0	\$0	\$814,135	\$20,315	\$0	\$0	\$0	\$0	\$1,252,908	\$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			\$2,829,749		\$0	\$742,391	\$0	\$0	\$814,135	\$20,315	\$0	\$0	\$0	\$0	\$1,252,908	\$0
76	% DISTRIBUTION			100.00%		0.00%	26.24%	0.00%	0.00%	28.77%	0.72%	0.00%	0.00%	0.00%	0.00%	44.28%	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			\$93,163,871		\$0	\$13,813,852	\$0	\$29,147,445	\$9,412,279	\$2,376,824	\$6,885,970	\$56,533	\$0	\$0	\$31,470,969	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.83%	0.00%	31.29%	10.10%	2.55%	7.39%	0.06%	0.00%	0.00%	33.78%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$130,877,008		\$0	\$36,618,428	\$0	\$29,147,445	\$14,537,806	\$5,333,771	\$6,885,970	\$56,533	\$0	\$0	\$38,297,056	\$0
81	% DISTRIBUTION			100.00%		0.00%	27.98%	0.00%	22.27%	11.11%	4.08%	5.26%	0.04%	0.00%	0.00%	29.26%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	16.74%	5.93%	0.00%	0.00%	0.00%	0.00%	52.33%	0.00%
2	RELATIVE MOUS - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1LN 4	0.00%	24.84%	0.00%	0.17%	16.64%	5.87%	0.27%	0.07%	0.00%	0.00%	52.13%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1LN 12	0.00%	0.40%	0.00%	53.17%	0.35%	0.04%	19.23%	0.02%	0.00%	0.00%	26.78%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1LN 14	0.00%	0.00%	0.00%	72.83%	0.00%	0.00%	27.13%	0.04%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1LN 8	0.00%	36.68%	0.00%	18.29%	20.13%	8.25%	2.43%	0.47%	0.00%	0.00%	13.75%	0.00%
7	REL MOUS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST REMOTE MOU MILES			100.00%	INPUT	0.00%	22.48%	0.00%	0.00%	16.97%	2.77%	0.00%	0.00%	0.00%	0.00%	57.78%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGIN/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$207,152,135	LN 3	\$0	\$51,528,973	\$0	\$230,458	\$34,935,842	\$8,612,438	\$490,909	\$61,470	\$0	\$0	\$111,292,046	\$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	\$207,152,135		\$0	\$51,528,973	\$0	\$230,458	\$34,935,842	\$8,612,438	\$490,909	\$61,470	\$0	\$0	\$111,292,046	\$0
22	EXCHANGE WIDEBAND - JOINT			\$7,655,629	LN 4	\$0	\$28,815	\$0	\$3,787,606	\$25,292	\$4,136	\$1,245,194	\$2,780	\$0	\$0	\$2,561,805	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$4,671,773	DIRECT	\$0	\$0	\$0	\$4,671,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$12,327,401		\$0	\$28,815	\$0	\$8,459,379	\$25,292	\$4,136	\$1,245,194	\$2,780	\$0	\$0	\$2,561,805	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,099,306	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,099,306	\$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	\$1,099,306		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,099,306	\$0
28	INTEREXCHANGE WIDEBAND			\$6,962,634	LN 5	\$0	\$0	\$0	\$5,212,717	\$0	\$0	\$1,746,603	\$3,314	\$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	\$6,962,634		\$0	\$0	\$0	\$5,212,717	\$0	\$0	\$1,746,603	\$3,314	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,520,006	LN 6	\$0	\$620,223	\$0	\$135,926	\$253,121	\$171,893	\$28,074	\$13,240	\$0	\$0	\$297,528	\$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	\$1,520,006		\$0	\$620,223	\$0	\$135,926	\$253,121	\$171,893	\$28,074	\$13,240	\$0	\$0	\$297,528	\$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			\$1,380,401	LN 8	\$0	\$299,850	\$0	\$0	\$315,697	\$27,722	\$0	\$0	\$0	\$0	\$737,132	\$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	\$1,380,401		\$0	\$299,850	\$0	\$0	\$315,697	\$27,722	\$0	\$0	\$0	\$0	\$737,132	\$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			\$230,441,883		\$0	\$52,477,862	\$0	\$14,038,480	\$35,529,951	\$8,816,189	\$3,510,780	\$80,804	\$0	\$0	\$115,987,817	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.77%	0.00%	6.09%	15.42%	3.83%	1.52%	0.04%	0.00%	0.00%	50.33%	0.00%



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	28.92%	0.00%	20.26%	10.44%	5.37%	4.64%	0.08%	0.00%	0.00%	30.28%	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%	23.04%	0.00%	5.47%	15.24%	5.46%	1.48%	0.08%	0.00%	0.00%	49.23%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	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		0.00%	S-3,LN 28	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	TANGIBLE ASSETS	2680		0.00%	S-3,LN 30	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	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		100.00%	S-6,LN 27	0.00%	20.86%	0.00%	18.12%	13.15%	5.19%	2.00%	0.01%	0.00%	0.00%	40.68%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE		3100														
11	GENERAL SUPPORT			\$17,862,464	LN 1+DIRECT	\$0	\$4,492,000	\$0	\$2,110,802	\$2,641,637	\$560,053	\$580,132	\$5,353	\$0	\$0	\$7,472,486	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$35,569,774	S-4,LN53+DIR	\$0	\$21,419,972	\$0	\$4,852,896	\$2,831,058	\$0	\$0	\$0	\$0	\$0	\$6,465,848	\$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			\$71,951,300	S-4,LN79+DIR	\$0	\$10,804,751	\$0	\$22,351,021	\$7,248,065	\$2,030,317	\$5,074,035	\$50,283	\$0	\$0	\$24,392,829	\$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			\$191,931,772	LN 4+DIRECT	\$0	\$43,617,331	\$0	\$12,163,458	\$29,555,174	\$8,420,254	\$2,745,526	\$77,541	\$0	\$0	\$95,352,488	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$317,315,310		\$0	\$80,334,054	\$0	\$36,625,281	\$44,297,772	\$13,841,682	\$8,399,693	\$133,177	\$0	\$0	\$133,683,650	\$0
19	ACCUM DEPRECIATION - FUTURE USE		3200		LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS		3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS		3500	\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600	\$11,063	LN 10+DIRECT	\$0	\$2,307	\$0	\$2,005	\$1,455	\$574	\$221	\$1	\$0	\$0	\$4,500	\$0
26	TOTAL ACCUM AMORTIZATION			\$11,063		\$0	\$2,307	\$0	\$2,005	\$1,455	\$574	\$221	\$1	\$0	\$0	\$4,500	\$0
	NET OPERATING DEFERRED INC TAX		4100&														
27	GENERAL SUPPORT		4340	\$175,469	LN 1+DIRECT	\$0	\$44,429	\$0	\$26,516	\$33,193	\$2,510	\$5,762	\$62	\$0	\$0	\$62,997	\$0
28	CENTRAL OFFICE EQUIP			\$4,453,682	LN 2+DIRECT	\$0	\$1,349,180	\$0	\$1,077,837	\$424,442	\$63,508	\$320,856	\$586	\$0	\$0	\$1,217,273	\$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			\$7,250,859	LN 4+DIRECT	\$0	\$1,663,474	\$0	\$368,560	\$1,109,953	\$75,406	\$146,126	\$527	\$0	\$0	\$3,886,813	\$0
31	UNDISTRIBUTED			\$519,015	LN 5+DIRECT	\$0	\$132,147	\$0	\$64,475	\$69,802	\$6,502	\$21,382	\$55	\$0	\$0	\$224,652	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$12,399,025		\$0	\$3,189,231	\$0	\$1,537,388	\$1,637,390	\$147,927	\$494,127	\$1,229	\$0	\$0	\$5,391,735	\$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	\$97,034	S-3,LN 3	\$0	\$26,277	\$0	\$8,637	\$25,327	\$3,378	\$3,853	\$145	\$0	\$0	\$29,417	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$97,034		\$0	\$26,277	\$0	\$8,637	\$25,327	\$3,378	\$3,853	\$145	\$0	\$0	\$29,417	\$0



PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	28.92%	0.00%	20.26%	10.44%	5.37%	4.64%	0.08%	0.00%	0.00%	30.28%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	23.04%	0.00%	5.47%	15.24%	5.46%	1.48%	0.08%	0.00%	0.00%	49.23%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$134,275	LN 1+DIRECT	\$0	\$33,466	\$0	\$14,770	\$25,061	\$5,165	\$5,343	\$78	\$0	\$0	\$50,392	\$0
8	GENERAL SUPPORT	6120		\$3,293,562	LN 1+DIRECT	\$0	\$815,554	\$0	\$397,131	\$484,922	\$112,800	\$99,647	\$869	\$0	\$0	\$1,382,639	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,427,837		\$0	\$849,020	\$0	\$411,902	\$509,983	\$117,965	\$104,990	\$946	\$0	\$0	\$1,433,031	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.77%	0.00%	12.02%	14.88%	3.44%	3.06%	0.03%	0.00%	0.00%	41.81%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,936,766	LN 2+DIRECT	\$0	\$573,822	\$0	\$436,424	\$215,601	\$54,679	\$114,672	\$701	\$0	\$0	\$540,866	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$2,628,697	LN 2+DIRECT	\$0	\$738,505	\$0	\$584,996	\$283,423	\$96,189	\$131,289	\$1,307	\$0	\$0	\$792,987	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,565,463		\$0	\$1,312,328	\$0	\$1,021,420	\$499,025	\$150,868	\$245,961	\$2,009	\$0	\$0	\$1,333,853	\$0
16	% DISTRIBUTION			100.00%		0.00%	28.74%	0.00%	22.37%	10.93%	3.30%	5.39%	0.04%	0.00%	0.00%	29.22%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED			\$4,295,428	LN 6	\$0	\$975,868	\$0	\$260,531	\$730,597	\$157,700	\$73,017	\$1,430	\$0	\$0	\$2,096,284	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,295,428		\$0	\$975,868	\$0	\$260,531	\$730,597	\$157,700	\$73,017	\$1,430	\$0	\$0	\$2,096,284	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.72%	0.00%	6.07%	17.01%	3.67%	1.70%	0.03%	0.00%	0.00%	48.80%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$12,288,727		\$0	\$3,137,216	\$0	\$1,693,853	\$1,739,604	\$426,533	\$423,968	\$4,385	\$0	\$0	\$4,863,167	\$0
28	% DISTRIBUTION			100.00%		0.00%	25.53%	0.00%	13.78%	14.16%	3.47%	3.45%	0.04%	0.00%	0.00%	39.57%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$8,860,891		\$0	\$2,288,196	\$0	\$1,281,952	\$1,229,622	\$308,568	\$318,978	\$3,439	\$0	\$0	\$3,430,136	\$0
30	% DISTRIBUTION			100.00%		0.00%	25.82%	0.00%	14.47%	13.88%	3.48%	3.60%	0.04%	0.00%	0.00%	38.71%	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%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	0.00%
2	CAPITAL LEASES	2881		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2882		0.00%	S-7,LN 7	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	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	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	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	20.86%	0.00%	18.12%	13.15%	5.19%	2.00%	0.01%	0.00%	0.00%	40.68%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE					\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
12	% DISTRIBUTION			100.00%		0.00%	#####	0.00%	#####	#####	-12.53%	#####	-2.21%	0.00%	0.00%	#####	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$7,088,378	LN 7+DIRECT	\$0	\$1,745,856	\$0	\$847,071	\$1,030,433	\$251,352	\$219,177	\$2,261	\$0	\$0	\$2,992,228	\$0
14	ACCESS / USF EXPENSE	6540		\$1,020,349	DIRECT	\$0	\$1,050,647	\$0	\$0	(\$30,298)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$713,462	S-3,LN 11	\$0	\$181,476	\$0	\$81,758	\$101,535	\$32,140	\$19,722	\$530	\$0	\$0	\$296,301	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$671,033	S-4,LN 53	\$0	\$420,041	\$0	\$0	\$90,117	\$45,686	\$0	\$0	\$0	\$0	\$115,189	\$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			\$6,767,929	S-4,LN 79	\$0	\$900,205	\$0	\$2,196,290	\$673,996	\$146,863	\$484,611	\$3,521	\$0	\$0	\$2,272,445	\$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			\$5,965,340	S-5,LN 43	\$0	\$1,358,981	\$0	\$353,232	\$885,387	\$187,177	\$93,403	\$1,053	\$0	\$0	\$3,085,907	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$14,117,764		\$0	\$2,950,701	\$0	\$2,631,280	\$1,751,036	\$411,865	\$597,936	\$5,104	\$0	\$0	\$5,769,842	\$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			\$14,117,764		\$0	\$2,950,701	\$0	\$2,631,280	\$1,751,036	\$411,865	\$597,936	\$5,104	\$0	\$0	\$5,769,842	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.90%	0.00%	18.64%	12.40%	2.92%	4.24%	0.04%	0.00%	0.00%	40.87%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563			LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS	6563			LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563			LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$816,859	LN 5+DIRECT	\$0	\$202,278	\$0	\$95,946	\$116,488	\$34,800	\$22,713	\$434	\$0	\$0	\$344,201	\$0
30	OTHER - TPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$816,859		\$0	\$202,278	\$0	\$95,946	\$116,488	\$34,800	\$22,713	\$434	\$0	\$0	\$344,201	\$0
32	% DISTRIBUTION			100.00%		0.00%	24.76%	0.00%	11.75%	14.26%	4.26%	2.78%	0.05%	0.00%	0.00%	42.14%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$155,849	S-3,LN 11+DIR	\$0	\$43,090	\$0	\$18,885	\$20,264	\$0	\$5,092	\$0	\$0	\$0	\$68,518	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$240,046	S-4,LN 81+DIR	\$0	\$76,922	\$0	\$62,824	\$20,430	\$2,334	\$13,348	\$6	\$0	\$0	\$64,182	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$980,008	S-5,LN 43+DIR	\$0	\$220,719	\$0	\$63,725	\$224,264	\$6,721	\$19,882	\$2	\$0	\$0	\$444,695	\$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			\$1,375,903		\$0	\$340,731	\$0	\$145,433	\$264,958	\$9,056	\$38,322	\$9	\$0	\$0	\$577,395	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLD)			100.00%	INPUT	0.00%	21.81%	0.00%	0.00%	12.78%	3.34%	0.00%	0.00%	0.00%	0.00%	62.07%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	33.00%	0.00%	0.00%	14.00%	4.13%	0.00%	0.00%	0.00%	0.00%	48.87%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	44.28%	0.00%	4.20%	31.23%	16.55%	2.85%	0.90%	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%	5.92%	0.00%	0.29%	18.54%	0.03%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.57%	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%	46.35%	0.00%	3.65%	32.88%	14.56%	1.90%	0.67%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$3,080,822	INPUT	\$0	\$927,335	\$0	\$40,528	\$571,859	\$96,024	\$18,510	\$6,879	\$0	\$0	\$1,419,687	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	(\$80)	LN 1+DIRECT	\$0	\$0	\$0	\$0	(\$367)	\$0	\$0	\$0	\$0	\$0	\$287	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$16,926	DIRECT	\$0	\$120	\$0	\$0	\$12,648	\$4,027	\$0	\$0	\$0	\$0	\$131	\$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			\$2,556	LN 3	\$0	\$579	\$0	\$0	\$362	\$81	\$0	\$0	\$0	\$0	\$1,533	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$2,556		\$0	\$579	\$0	\$0	\$362	\$81	\$0	\$0	\$0	\$0	\$1,533	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			1.11	\$34,168	DIRECT	\$0	\$34,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$230,236	LN 7	\$0	\$13,611	\$0	\$677	\$42,711	\$73	\$580	\$0	\$0	\$172,584	\$0
26	- END USER PAYMENT & COLLECTION			1.2	\$92,547	LN 4	\$0	\$29,743	\$0	\$0	\$13,725	\$3,546	\$0	\$0	\$0	\$45,533	\$0
27	- END USER BILLING INQUIRY			1.3	\$125,599	LN 8	\$0	\$8,001	\$0	\$227	\$4,265	\$0	\$166	\$0	\$0	\$112,939	\$0
28	- IX CARRIER SVC ORDER PROCESSING			1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$482,549		\$0	\$85,522	\$0	\$904	\$60,701	\$3,619	\$747	\$0	\$0	\$0	\$331,057	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			2.1													
35	- TOLL TICKET PROCESSING			2.11	\$59,252	AL-1LN16	\$0	\$5,796	\$0	\$0	\$25,722	\$2,192	\$0	\$0	\$0	\$25,542	\$0
36	- LOCAL MESSAGE PROCESSING			2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$448,032	AL-1LN18,LN19	\$0	\$133,623	\$0	\$0	\$142,178	\$15,026	\$0	\$0	\$0	\$157,204	\$0
38	- END USER COMMON LINE			2.3	\$23,582	DIRECT	\$0	\$23,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$228,634	LN 11	\$0	\$105,973	\$0	\$8,344	\$81,556	\$28,254	\$3,190	\$1,317	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$759,499		\$0	\$268,973	\$0	\$8,344	\$249,455	\$45,472	\$3,190	\$1,317	\$0	\$0	\$182,747	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,242,048	LN 32+LN 40	\$0	\$354,496	\$0	\$9,248	\$310,156	\$49,091	\$3,937	\$1,317	\$0	\$0	\$513,803	\$0
42	% DISTRIBUTION			900.00%		0.00%	253.72%	0.00%	6.45%	215.16%	38.69%	3.55%	0.96%	0.00%	0.00%	381.68%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$444,091	LN 42+DIRECT	\$0	\$219,425	\$0	\$2,405	\$82,121	\$11,870	\$853	\$372	\$0	\$0	\$127,045	\$0
44	TOTAL SERVICES EXPENSE			\$1,705,540		\$0	\$574,620	\$0	\$11,653	\$404,920	\$65,070	\$4,789	\$1,689	\$0	\$0	\$642,799	\$0
45	% DISTRIBUTION			100.00%		0.00%	33.69%	0.00%	0.68%	23.74%	3.82%	0.10%	0.00%	0.00%	0.00%	37.69%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,786,562	LN 12+LN 44	\$0	\$1,501,955	\$0	\$52,181	\$976,779	\$161,093	\$23,299	\$8,568	\$0	\$0	\$2,062,487	\$0
47	% DISTRIBUTION			100.00%		0.00%	31.38%	0.00%	1.09%	20.41%	3.37%	0.49%	0.18%	0.00%	0.00%	43.09%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	27.13%	0.00%	9.74%	14.31%	5.16%	2.35%	0.11%	0.00%	0.00%	41.21%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	25.34%	0.00%	11.01%	13.32%	5.37%	2.66%	0.08%	0.00%	0.00%	42.22%	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%	70.77%	0.00%	0.00%	3.56%	14.57%	0.00%	0.00%	0.00%	0.00%	11.11%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	21.44%	0.00%	15.52%	12.92%	5.01%	3.19%	0.09%	0.00%	0.00%	41.82%	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				\$57,926 DIRECT	\$0	\$57,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER				\$10,175,018 LN 1	\$0	\$2,668,048	\$0	\$1,067,388	\$1,562,033	\$381,094	\$262,348	\$6,463	\$0	\$0	\$4,227,645	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE				\$10,232,944	\$0	\$2,725,973	\$0	\$1,067,388	\$1,562,033	\$381,094	\$262,348	\$6,463	\$0	\$0	\$4,227,645	\$0
14	% DISTRIBUTION				100.00%	0.00%	26.64%	0.00%	10.43%	15.26%	3.72%	2.56%	0.06%	0.00%	0.00%	41.31%	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			\$57,006,486	RECORDS	\$0	\$14,750,311	\$0	\$7,334,052	\$7,992,015	\$1,828,961	\$1,814,774	\$29,393	\$0	\$0	\$23,256,981	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$50,439,306	VARIOUS	\$0	\$13,369,758	\$0	\$6,410,966	\$7,082,311	\$1,697,139	\$1,558,713	\$27,741	\$0	\$0	\$20,292,678	\$0
23	: INTEREST - CAPITAL LEASE			\$0 LN 16	\$0	\$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	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0 LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$5,371 LN 6+DIRECT	\$0	\$1,147	\$0	\$992	\$682	\$316	\$124	\$9	\$0	\$0	\$0	\$2,102	\$0
27	NET TAXABLE INCOME			\$6,561,809	\$0	\$1,379,406	\$0	\$922,094	\$909,021	\$131,507	\$255,936	\$1,643	\$0	\$0	\$0	\$2,962,202	\$0
28	% DISTRIBUTION			100.00%	% DISTRIBUTION	0.00%	21.02%	0.00%	14.05%	13.85%	2.00%	3.90%	0.03%	0.00%	0.00%	45.14%	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		\$2,703,035 LN 28	\$0	\$513,493	\$0	\$655,129	\$398,969	\$189,500	\$134,054	\$3,994	\$0	\$0	\$807,896	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230		\$428,617 LN 28	\$0	\$78,604	\$0	\$112,616	\$62,281	\$24,683	\$20,851	\$560	\$0	\$0	\$129,023	\$0
33	OPERATING TAXES - OTHER		7240		\$1,463,827 LN 2+DIRECT	\$0	\$395,664	\$0	\$168,681	\$201,193	\$39,457	\$47,594	\$535	\$0	\$0	\$610,504	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250		(\$4,894,643) LN 28	\$0	(\$1,014,846)	\$0	(\$725,190)	(\$745,047)	(\$70,616)	(\$190,156)	(\$1,324)	\$0	\$0	(\$2,147,458)	\$0
35	TOTAL OPERATING TAXES				(\$299,164)	\$0	(\$26,886)	\$0	\$211,229	(\$82,604)	\$183,024	\$12,343	\$3,764	\$0	\$0	(\$600,035)	\$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	50,314	SPF	-	12,516	-	52	8,983	2,019	119	13	-	-	26,611	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.88%	0.00%	0.10%	17.85%	4.01%	0.24%	0.03%	0.00%	0.00%	52.89%	0.00%	
3	ALLOCATED LOOPS - CWF	50,314	SPF	-	12,516	-	52	8,983	2,019	119	13	-	-	26,611	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.88%	0.00%	0.10%	17.85%	4.01%	0.24%	0.03%	0.00%	0.00%	52.89%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	5,102	TOLL MOU	-	2,350	-	43	1,418	381	91	18	-	-	802	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	46.05%	0.00%	0.83%	27.79%	7.46%	1.78%	0.35%	0.00%	0.00%	15.72%	0.00%	
7	ALLOCATED CIRCUIT MILES - CWF	103,462	CMM	-	33,590	-	30,039	20,611	7,025	2,124	353	-	-	9,721	-	
8	PERCENT DISTRIBUTION	100.00%		0.00%	32.47%	0.00%	29.03%	19.92%	6.79%	2.05%	0.34%	0.00%	0.00%	9.40%	0.00%	
9	ALLOCATED WIDEBAND LOOPS	2,152	WB CKTS	-	13	-	1,095	11	1	270	2	-	-	760	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.59%	0.00%	50.88%	0.51%	0.07%	12.55%	0.09%	0.00%	0.00%	35.32%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	3,477	WB CKTS	-	13	-	1,732	11	1	546	1	-	-	1,173	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.36%	0.00%	49.81%	0.31%	0.04%	15.70%	0.03%	0.00%	0.00%	33.74%	0.00%	
13	ALLOCATED FX WIDEBAND CHANNELS (CKTS)	2,229	WB CKTS Less Lo	-	1,732	-	-	-	-	546	1	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	76.00%	0.00%	0.00%	23.96%	0.04%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	9,450,407	DIRECT	-	1,937,744	-	-	5,979,008	90,861	-	-	-	-	1,442,794	-	
16	PERCENT DISTRIBUTION	100.00%		0.00%	20.50%	0.00%	0.00%	63.27%	0.96%	0.00%	0.00%	0.00%	0.00%	15.27%	0.00%	
17	ALLOCATED USERS	175,730		-	11,117	-	-	50,576	4,123	-	-	-	-	109,914	-	
18	PERCENT DISTRIBUTION	100.00%		0.00%	6.33%	0.00%	0.00%	28.78%	2.35%	0.00%	0.00%	0.00%	0.00%	62.55%	0.00%	
19	OB&C ALLOCATION	100.00%		0.00%	6.33%	0.00%	0.00%	28.78%	2.35%	0.00%	0.00%	0.00%	0.00%	62.55%	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	\$12,288,727	S-9/LN 27	\$0	\$3,137,216	\$0	\$1,693,853	\$1,739,604	\$426,533	\$423,968	\$4,385	\$0	\$0	\$4,863,167
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$8,108,728	VARIOUS	\$0	\$2,796,503	\$0	\$847,071	\$1,000,135	\$251,352	\$219,177	\$2,261	\$0	\$0	\$2,992,228
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,080,822	S-11/LN 12	\$0	\$927,535	\$0	\$40,528	\$571,859	\$96,024	\$18,510	\$6,879	\$0	\$0	\$1,419,687
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,705,540	S-11/LN 44	\$0	\$574,620	\$0	\$11,653	\$404,920	\$65,070	\$4,789	\$1,689	\$0	\$0	\$642,799
5	CORPORATE OPERATIONS EXPENSE	\$10,232,944	S-12/LN 13	\$0	\$2,725,973	\$0	\$1,067,388	\$1,562,033	\$381,094	\$262,348	\$6,463	\$0	\$0	\$4,227,645
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)	\$2,703,035	S-12/LN 29 + 31	\$0	\$513,493	\$0	\$655,129	\$398,969	\$189,500	\$134,054	\$3,994	\$0	\$0	\$807,896
10	STATE INCOME TAX (ACTUAL)	\$428,617	S-12/LN 32	\$0	\$78,604	\$0	\$112,616	\$62,281	\$24,683	\$20,851	\$560	\$0	\$0	\$129,023
11	OTHER OPERATING TAX	\$1,463,827	S-12/LN 33	\$0	\$395,864	\$0	\$168,681	\$201,193	\$39,457	\$47,594	\$535	\$0	\$0	\$610,504
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$83,042	RECORDS	\$0	\$0	\$0	\$193	\$15,805	\$18,721	\$2,241	\$0	\$0	\$0	\$46,082
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	\$40,095,281		\$0	\$11,149,607	\$0	\$4,596,918	\$5,941,188	\$1,489,518	\$1,150,012	\$29,007	\$0	\$0	\$15,739,032
17	CASH WORKING CAPITAL RATIO	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,647,756		\$0	\$488,204	\$0	\$188,915	\$244,159	\$61,213	\$47,261	\$1,192	\$0	\$0	\$646,811
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$1,647,756		\$0	\$488,204	\$0	\$188,915	\$244,159	\$61,213	\$47,261	\$1,192	\$0	\$0	\$646,811

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

INPUT FOR NECA/EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT/M&S & WORKING CAPITAL	\$21,830,006	\$11,266,803	\$1,822,311	\$4,445,133	\$1,081	\$4,294,675
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$2,139	\$998	\$452	\$385	\$0	\$304
5	STATE INCOME TAX	\$451,476	\$210,837	\$39,784	\$110,012	\$32	\$90,809
6	OPERATING EXPENSES & OTHER TAXES	\$19,780,724	\$8,971,608	\$3,711,256	\$3,510,013	\$398,542	\$3,189,304
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	\$8,150,120	\$0	\$3,770,273	\$0	\$1,760,912	\$0	\$1,257,552
2		CENTRAL OFFICE SWITCHING	\$22,804,576	\$0	\$0	\$0	\$22,804,576	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$42,961,297	\$0	\$11,508,767	\$0	\$2,305,085	\$0	\$14,983,517
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$66,516,341	\$0	\$51,528,973	\$0	\$9,488,889	\$0	\$4,671,773
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$595,809	\$0	\$284,781	\$0	\$118,405	\$0	\$21,888
9		TOTAL PLANT IN SERVICE	\$141,028,143	\$0	\$67,092,793	\$0	\$27,934,866	\$0	\$21,000,730
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$853,835	\$0	\$398,564	\$0	\$176,113	\$0	\$138,738
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$700,575	\$0	\$300,361	\$0	\$74,488	\$0	\$154,905
14		TOTAL PROPERTY PLANT & EQUIP.	\$142,582,553	\$0	\$67,791,718	\$0	\$28,185,467	\$0	\$21,294,372
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$116,959,335	\$0	\$54,844,984	\$0	\$25,486,365	\$0	\$16,355,330
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,312	\$0	\$1,849	\$0	\$459	\$0	\$954
20		OPERATING DEFERRED INCOME TAX	\$4,726,618	\$0	\$2,120,325	\$0	\$1,068,884	\$0	\$785,481
21		OTHER DEFERRED CREDITS - NET	\$34,914	\$0	\$15,093	\$0	\$10,138	\$0	\$5,868
22		NET TELEPHONE PLANT	\$20,857,371	\$0	\$10,809,467	\$0	\$1,619,621	\$0	\$4,146,739
23		MATERIALS AND SUPPLIES	\$325,514	\$0	\$149,549	\$0	\$72,214	\$0	\$52,899
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	\$647,119	\$0	\$307,788	\$0	\$130,476	\$0	\$95,038
28		NET TEL PLANT M&S & WORKING CAPITAL	\$21,830,006	\$0	\$11,266,804	\$0	\$1,822,311	\$0	\$4,294,676
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,374,013	\$0	\$1,225,265	\$0	\$198,176	\$0	\$118
30		PLANT SPECIFIC EXPENSE	\$4,831,069	\$0	\$1,912,578	\$0	\$1,265,762	\$0	\$796
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,643,574	\$0	\$2,279,710	\$0	\$516,793	\$0	\$392,787
32		DEPRECIATION & AMORTIZATION	\$5,880,205	\$0	\$2,433,736	\$0	\$749,116	\$0	\$1,341,900
33		MARKETING EXPENSE	\$967,862	\$0	\$459,698	\$0	\$204,752	\$0	\$143,625
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$586,273	\$0	\$97,839	\$0	\$84,242	\$0	\$51,056
35		CORPORATE OPERATIONS EXPENSES	\$3,793,361	\$0	\$1,790,573	\$0	\$770,657	\$0	\$488,721
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$564,544	\$0	\$258,891	\$0	\$129,207	\$0	\$88,377
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$486,165)	\$0	(\$261,437)	\$0	(\$79,273)	\$0	(\$68,043)
40		NON OPERATING EXPENSE	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$19,780,724	\$0	\$8,971,608	\$0	\$3,711,256	\$0	\$3,189,304
42		STATE INCOME TAX - NET OF ITC	\$451,477	\$0	\$210,838	\$0	\$39,785	\$0	\$32
43		SUBTOTAL OPER EXPENSE & TAX	\$20,232,201	\$0	\$9,182,446	\$0	\$3,751,040	\$0	\$3,281,122
44		FEDERAL INCOME TAX - NET OF ITC	\$1,277,163	\$0	\$659,221	\$0	\$106,467	\$0	\$63
45		TOTAL REVENUE REQUIREMENT	\$23,883,377	\$0	\$11,066,931	\$0	\$4,055,684	\$0	\$3,998,480
46		% DISTRIBUTION	60.00%	0.00%	29.25%	0.00%	10.61%	0.00%	9.11%
47		FROZEN MAG SHIFT	\$0	\$0	\$941,936	\$0	\$176,192	\$0	\$0
48		POST MAG REVENUE REQUIREMENT	\$23,883,377	\$0	\$12,008,867	\$0	\$2,797,214	\$0	\$4,138,822

A-1.16f SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$21,830,006	(NOTE A)	\$0	\$11,266,804	\$1,211,604	\$0	\$0	\$398,470	\$99,136	\$113,101	\$1,788,766	\$2,093,396	\$562,971	\$1,081	\$4,294,676
2		RATE OF RETURN	10.88%		10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%
3		RETURN ON INVESTMENT	\$2,374,013	LN 1+LN 2	\$0	\$1,225,265	\$131,762	\$0	\$0	\$43,334	\$10,781	\$12,300	\$194,528	\$227,657	\$61,223	\$118	\$467,046
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8-LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,374,013	LN 3+LN 4	\$0	\$1,225,265	\$131,762	\$0	\$0	\$43,334	\$10,781	\$12,300	\$194,528	\$227,657	\$61,223	\$118	\$467,046
6		FEDERAL INCOME TAX	\$1,277,163	LN 30	\$0	\$69,221	\$70,748	\$0	\$0	\$23,307	\$5,793	\$6,620	\$104,664	\$122,515	\$32,911	\$63	\$251,322
7		LESS FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$1,277,163	LN 6+LN 7	\$0	\$69,221	\$70,748	\$0	\$0	\$23,307	\$5,793	\$6,620	\$104,664	\$122,515	\$32,911	\$63	\$251,322
9		STATE AND LOCAL INCOME TAX	\$451,477	LN 36	\$0	\$210,838	\$27,639	\$0	\$0	\$8,409	\$1,739	\$1,997	\$45,118	\$55,385	\$9,511	\$32	\$90,808
10		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$451,477	LN 9+LN 10	\$0	\$210,838	\$27,639	\$0	\$0	\$8,409	\$1,739	\$1,997	\$45,118	\$55,385	\$9,511	\$32	\$90,808
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$19,780,724	A-8-LN 20	\$0	\$8,971,608	\$3,168,586	\$0	\$1,424	\$353,447	\$88,571	\$99,228	\$1,363,101	\$1,580,639	\$566,275	\$398,543	\$3,189,304
14		NONOPERATING EXP	\$0	A-8-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8-LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$23,883,377		\$0	\$11,066,931	\$3,398,735	\$0	\$1,424	\$428,497	\$106,884	\$120,145	\$1,707,411	\$1,986,195	\$669,919	\$398,756	\$3,998,480
17		GROSS RECEIPTS TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$23,883,377	LN16+LN18	\$0	\$11,066,931	\$3,398,735	\$0	\$1,424	\$428,497	\$106,884	\$120,145	\$1,707,411	\$1,986,195	\$669,919	\$398,756	\$3,998,480
		SPECIAL ACCESS INCLUDING WBI															
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$2,374,013	LN 3	\$0	\$1,225,265	\$131,762	\$0	\$0	\$43,334	\$10,781	\$12,300	\$194,528	\$227,657	\$61,223	\$118	\$467,046
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16+15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$2,139	A-12LN 21	\$0	\$998	\$372	\$0	\$0	\$50	\$23	\$6	\$152	\$129	\$103	\$0	\$305
23		TOTAL INCOME ADJUSTMENTS	\$2,139	LN21-LN22	\$0	\$998	\$372	\$0	\$0	\$50	\$23	\$6	\$152	\$129	\$103	\$0	\$305
24		RETURN LESS INCOME ADJ	\$2,371,874	LN20-LN23	\$0	\$1,224,267	\$131,390	\$0	\$0	\$43,284	\$10,758	\$12,294	\$194,376	\$227,527	\$61,120	\$117	\$466,741
25		FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,371,874		\$0	\$1,224,267	\$131,390	\$0	\$0	\$43,284	\$10,758	\$12,294	\$194,376	\$227,527	\$61,120	\$117	\$466,741
27		FEDERAL TAXABLE INCOME	\$2,371,874		\$0	\$1,224,267	\$131,390	\$0	\$0	\$43,284	\$10,758	\$12,294	\$194,376	\$227,527	\$61,120	\$117	\$466,741
28		FEDERAL INCOME TAX	\$1,277,163	LN 27+PTR	\$0	\$69,221	\$70,748	\$0	\$0	\$23,307	\$5,793	\$6,620	\$104,664	\$122,515	\$32,911	\$63	\$251,322
29		FEDERAL SURTAX ALLOCATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$1,277,163	LN28-LN29	\$0	\$69,221	\$70,748	\$0	\$0	\$23,307	\$5,793	\$6,620	\$104,664	\$122,515	\$32,911	\$63	\$251,322
31		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$3,649,037		\$0	\$1,883,487	\$202,138	\$0	\$0	\$66,990	\$16,551	\$18,913	\$299,040	\$350,042	\$94,031	\$181	\$718,063
33		STATE TAXABLE INCOME	\$3,649,037		\$0	\$1,883,487	\$202,138	\$0	\$0	\$66,990	\$16,551	\$18,913	\$299,040	\$350,042	\$94,031	\$181	\$718,063
34		STATE INCOME TAX	\$451,477	LN 33+STR	\$0	\$210,838	\$27,639	\$0	\$0	\$8,409	\$1,739	\$1,997	\$45,118	\$55,385	\$9,511	\$32	\$90,808
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	\$451,477	LN34-LN35	\$0	\$210,838	\$27,639	\$0	\$0	\$8,409	\$1,739	\$1,997	\$45,118	\$55,385	\$9,511	\$32	\$90,808
37		FEDERAL TAX AT MAXIMUM RATE	\$1,221,875		\$0	\$630,683	\$67,686	\$0	\$0	\$22,298	\$5,542	\$6,333	\$100,133	\$117,211	\$31,486	\$61	\$240,442
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$107,325)		\$0	(\$55,397)	(\$5,945)	\$0	\$0	(\$1,959)	(\$487)	(\$556)	(\$8,795)	(\$10,295)	(\$2,766)	(\$5)	(\$21,120)

A-2.16f1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	
							SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$8,150,120	A-3, LN 4	\$0	\$3,770,273	\$1,533,875	\$0	\$0	\$141,982	\$55,637	\$29,417	\$535,258	\$542,958	\$278,142	\$5,025	\$1,257,552
2	2210	CENTRAL OFFICE SWITCHING	\$22,804,576	A-4, LN 21+25	\$0	\$0	\$22,547,319	\$0	\$0	\$227,256	\$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	\$42,961,297	A-4, LN 41	\$0	\$11,508,767	\$0	\$0	\$0	\$1,840,228	\$0	\$464,858	\$5,261,381	\$8,902,547	\$0	\$0	\$14,983,517
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	\$66,516,341	A-5, LN 21	\$0	\$51,528,973	\$0	\$0	\$0	\$845,035	\$103,854	\$4,018,064	\$0	\$5,348,643	\$0	\$0	\$4,671,773
7	2690	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$995,809	A-3, LN 15	\$0	\$284,781	\$99,818	\$0	\$0	\$9,246	\$3,897	\$2,444	\$42,668	\$39,919	\$25,127	\$21	\$87,888
9		TOTAL PLANT IN SERVICE	\$141,028,143		\$0	\$67,092,793	\$24,181,012	\$0	\$0	\$2,248,713	\$904,569	\$600,572	\$9,857,371	\$9,485,423	\$5,651,912	\$5,046	\$21,000,730
10		% DISTRIBUTION	100.00%		0.00%	47.57%	17.17%	0.00%	0.00%	1.59%	0.64%	0.47%	6.99%	6.73%	4.01%	0.00%	14.89%
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	\$853,835	A-6, LN 13	\$0	\$398,564	\$140,329	\$0	\$0	\$17,125	\$5,020	\$3,738	\$55,108	\$57,424	\$27,857	\$32	\$138,738
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	\$700,575	A-6, LN 27	\$0	\$300,361	\$65,763	\$0	\$0	\$3,636	\$1,674	\$3,415	\$71,972	\$80,380	\$18,443	\$27	\$154,905
15		TOTAL PROPERTY PLANT & EQUIP.	\$142,582,553		\$0	\$67,791,718	\$24,396,105	\$0	\$0	\$2,269,474	\$912,164	\$607,725	\$9,984,451	\$9,623,227	\$5,698,213	\$5,105	\$21,294,372
16		% DISTRIBUTION	100.00%		0.00%	47.55%	17.11%	0.00%	0.00%	1.59%	0.64%	0.43%	7.00%	6.75%	4.00%	0.00%	14.93%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$116,959,335	A-7, LN 9	\$0	\$54,844,984	\$22,413,749	\$0	\$0	\$1,804,147	\$801,043	\$467,426	\$7,973,911	\$7,246,246	\$5,048,479	\$4,020	\$16,355,330
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,312	A-7, LN 19	\$0	\$1,849	\$405	\$0	\$0	\$22	\$10	\$21	\$443	\$495	\$114	\$0	\$954
22	4340	OPERATING DEFERRED INCOME TAX	\$4,726,618	A-7, LN 28	\$0	\$21,203,325	\$937,713	\$0	\$0	\$82,139	\$17,622	\$31,410	\$284,254	\$346,266	\$121,372	\$36	\$785,481
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$34,914	A-7, LNS 30-36	\$0	\$15,093	\$8,157	\$0	\$0	\$1,359	\$595	\$26	\$1,720	\$1,197	\$897	\$1	\$5,868
24		NET TELEPHONE PLANT	\$20,857,373		\$0	\$10,809,467	\$1,036,080	\$0	\$0	\$381,806	\$92,893	\$108,842	\$1,724,123	\$2,029,023	\$527,352	\$1,047	\$4,146,739
25		% DISTRIBUTION	100.00%		0.00%	51.83%	4.97%	0.00%	0.00%	1.83%	0.45%	0.52%	8.27%	9.73%	2.53%	0.01%	19.88%
26	1220	MATERIALS AND SUPPLIES	\$325,514	A-3, LN 16	\$0	\$149,549	\$62,759	\$0	\$0	\$5,988	\$1,810	\$1,657	\$19,637	\$22,256	\$8,948	\$11	\$52,899
27	VAR	RTB STOCK - DEFERRED MAINT. & RET.	\$0	A-3, LN 17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURSD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN 18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$647,119	A-3, LN 10	\$0	\$307,788	\$112,765	\$0	\$0	\$10,675	\$4,433	\$2,602	\$45,006	\$42,117	\$26,671	\$23	\$95,038
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$21,830,006		\$0	\$11,266,804	\$1,211,604	\$0	\$0	\$398,470	\$99,136	\$113,101	\$1,788,766	\$2,093,396	\$562,971	\$1,081	\$4,294,676
32		% DISTRIBUTION	100.00%		0.00%	51.61%	5.55%	0.00%	0.00%	1.83%	0.45%	0.52%	8.19%	9.59%	2.88%	0.00%	19.67%

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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$65,765,872	A-4, LN 42	\$0	\$11,508,767	\$22,547,319	\$0	\$0	\$2,097,484	\$0	\$464,858	\$5,261,381	\$8,902,547	\$0	\$0	\$14,983,517
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	\$66,516,341	A-5, LN 23	\$0	\$51,528,973	\$0	\$0	\$0	\$845,035	\$103,854	\$4,018,064	\$0	\$5,348,643	\$0	\$4,671,773	\$0
1d		TOTAL	\$132,282,214		\$0	\$63,037,739	\$22,547,319	\$0	\$0	\$2,097,484	\$845,035	\$5,687,12	\$9,279,445	\$8,902,547	\$5,348,643	\$0	\$19,655,290
1e		% DISTRIBUTION	100.00%		0.00%	47.65%	17.04%	0.00%	0.00%	1.59%	0.64%	0.43%	7.01%	6.73%	4.04%	0.00%	14.86%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$7,934,061	LN 1e	\$0	\$3,671,308	\$1,497,107	\$0	\$0	\$138,386	\$54,246	\$28,536	\$520,756	\$528,375	\$270,232	\$0	\$1,225,114
3		GENERAL PURPOSE COMPUTERS	\$216,060	LN 1e & DIRECT	\$0	\$98,965	\$36,768	\$0	\$0	\$3,596	\$1,391	\$881	\$14,502	\$14,583	\$7,910	\$5,025	\$32,438
4		TOTAL GENERAL SUPPORT ASSETS	\$8,150,120		\$0	\$3,770,273	\$1,533,875	\$0	\$0	\$141,982	\$55,637	\$29,417	\$335,258	\$542,958	\$278,142	\$5,025	\$1,257,552
5		% DISTRIBUTION	100.00%		0.00%	46.26%	18.82%	0.00%	0.00%	1.74%	0.68%	0.36%	6.57%	6.66%	3.41%	0.06%	15.43%
6		COEJOT,CWF AND GENERAL SUPPORT	\$140,432,334		\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$9,814,703	\$9,445,504	\$5,626,786	\$5,025	\$20,912,842
7		% DISTRIBUTION	100.00%		0.00%	47.57%	17.15%	0.00%	0.00%	1.59%	0.64%	0.43%	6.99%	6.73%	4.01%	0.00%	14.89%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COEJOT,CWF,GENERAL SUPPORT	\$140,432,334		\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$9,814,703	\$9,445,504	\$5,626,786	\$5,025	\$20,912,842
10		AND EQUAL ACCESS EQUIPMENT	\$140,432,334		\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$9,814,703	\$9,445,504	\$5,626,786	\$5,025	\$20,912,842
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$995,899	LN 10	\$0	\$284,781	\$99,818	\$0	\$0	\$9,246	\$3,897	\$2,444	\$42,668	\$39,919	\$25,127	\$21	\$87,888
16	1220	MATERIALS AND SUPPLIES	\$325,514	LN 10	\$0	\$149,549	\$62,759	\$0	\$0	\$5,988	\$1,810	\$1,657	\$19,637	\$22,256	\$8,948	\$11	\$52,899
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COEJOT,CWF,GEN SUPP & EQUAL ACCESS	\$94,627,474		\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$0	\$0	\$0	\$0	\$0
22		FOR APPOINTING PREISUBSCRIPTION	\$94,627,474		\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	70.60%	25.45%	0.00%	0.00%	2.37%	0.95%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%
24		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$69,244,474		\$0	\$0	\$22,547,319	\$0	\$0	\$2,097,484	\$845,035	\$568,712	\$9,279,445	\$8,902,547	\$5,348,643	\$0	\$19,655,290
24		CARRIER ACCESS BILLING EXPENSES	\$69,244,474		\$0	\$0	\$22,547,319	\$0	\$0	\$2,097,484	\$845,035	\$568,712	\$9,279,445	\$8,902,547	\$5,348,643	\$0	\$19,655,290
24		% DISTRIBUTION	100.00%		0.00%	0.00%	32.56%	0.00%	0.00%	3.03%	1.22%	0.82%	13.40%	12.86%	7.72%	0.00%	28.39%



A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$19,998,003	DIRECT	\$0	\$0	\$0	\$0	\$0	\$61,212	\$0	\$0	\$4,953,274	\$0	\$0	\$0	\$14,983,517
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP comm/2680)	\$573,342	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$573,342	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$11,816,873	LN 4-DIRECT	\$0	\$11,508,767	\$0	\$0	\$0	\$0	\$0	\$0	\$308,107	\$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	\$9,830,687	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$1,036,624	\$0	\$464,858	\$0	\$8,329,205	\$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	\$9,830,687		\$0	\$0	\$0	\$0	\$0	\$1,036,624	\$0	\$464,858	\$0	\$8,329,205	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$742,391	DIRECT	\$0	\$0	\$0	\$0	\$0	\$742,391	\$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	\$42,961,297		\$0	\$11,508,767	\$0	\$0	\$0	\$1,840,228	\$0	\$464,858	\$5,261,381	\$8,902,547	\$0	\$0	\$14,983,517
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$65,765,872		\$0	\$11,508,767	\$22,547,319	\$0	\$0	\$2,097,484	\$0	\$464,858	\$5,261,381	\$8,902,547	\$0	\$0	\$14,983,517
43		% DISTRIBUTION	100.00%		0.00%	17.50%	34.28%	0.00%	0.00%	3.19%	0.00%	0.71%	8.00%	13.54%	0.00%	0.00%	22.78%
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	100%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	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%	99.20%	0.00%	0.00%	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	31.25%	0.00%	0.00%	0.00%	5.67%	0.00%	1.02%	11.65%	18.09%	0.00%	0.00%	32.32%

A-5.1ed1 INFORMATION ORIGIN/TERMINATION AND CABLE AND WIRE FACILITIES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF	100%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.32%	24.68%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COMLESS 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	\$51,759,431	LN 1/DIRECT	\$0	\$51,528,973	\$0	\$0	\$0	\$0	\$0	\$0	\$230,458	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$8,488,194	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$28,815	\$0	\$3,787,606	\$0	\$0	\$0	\$4,671,773
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	\$5,212,717	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,212,717	\$0	\$0
17a		IX TRUNK - ACCESS	\$756,149	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$516,370	\$103,854	\$0	\$0	\$135,926	\$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	\$299,850	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$299,850	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$66,516,341		\$0	\$51,528,973	\$0	\$0	\$0	\$0	\$845,035	\$103,854	\$4,018,064	\$0	\$5,348,643	\$0	\$4,671,773
22		% DISTRIBUTION	100.00%		0.00%	77.47%	0.00%	0.00%	0.00%	0.00%	1.27%	0.16%	6.04%	0.00%	8.04%	0.00%	7.02%
23		TOTAL CABLE & WIRE FACILITIES	\$66,516,341		\$0	\$51,528,973	\$0	\$0	\$0	\$0	\$845,035	\$103,854	\$4,018,064	\$0	\$5,348,643	\$0	\$4,671,773
24		% DISTRIBUTION	100.00%		0.00%	77.47%	0.00%	0.00%	0.00%	0.00%	1.27%	0.16%	6.04%	0.00%	8.04%	0.00%	7.02%







## PLANT SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$140,432,334	VARIOUS	\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$9,814,703	\$9,445,504	\$5,626,786	\$5,025	\$20,912,842
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$140,432,334		\$0	\$66,808,012	\$24,081,195	\$0	\$0	\$2,239,466	\$900,672	\$598,129	\$9,814,703	\$9,445,504	\$5,626,786	\$5,025	\$20,912,842
4		% DISTRIBUTION	100.00%		0.00%	47.57%	17.15%	0.00%	0.00%	1.59%	0.64%	0.43%	6.99%	6.73%	4.01%	0.00%	14.89%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$48,236	LN 4	\$0	\$22,339	\$9,464	\$0	\$0	\$1,070	\$492	\$100	\$3,101	\$2,734	\$1,560	\$2	\$7,375
7	6120	GENERAL SUPPORT	\$1,212,685	A-3, LN 5	\$0	\$567,722	\$216,914	\$0	\$0	\$18,309	\$7,354	\$4,728	\$84,320	\$83,138	\$46,737	\$795	\$182,669
8		TOTAL GENERAL SUPPORT EXP	\$1,260,921		\$0	\$590,060	\$226,379	\$0	\$0	\$19,379	\$7,846	\$4,828	\$87,420	\$85,872	\$48,297	\$796	\$190,044
9		% DISTRIBUTION	100.00%		0.00%	46.80%	17.95%	0.00%	0.00%	1.54%	0.62%	0.38%	6.93%	6.81%	3.83%	0.06%	15.07%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,010,246	A-4, LN 47	\$0	\$0	\$97,094	\$0	\$0	\$13,152	\$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	\$1,323,502	A-4, LN 48	\$0	\$365,367	\$0	\$0	\$0	\$62,381	\$0	\$15,986	\$153,595	\$258,719	\$0	\$0	\$467,454
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	\$2,333,748		\$0	\$365,367	\$97,094	\$0	\$0	\$75,533	\$0	\$15,986	\$153,595	\$258,719	\$0	\$0	\$467,454
16		% DISTRIBUTION	100.00%		0.00%	15.66%	42.73%	0.00%	0.00%	3.24%	0.00%	0.68%	6.58%	11.09%	0.00%	0.00%	20.03%
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,236,400	A-5, LN 22	\$0	\$957,151	\$0	\$0	\$0	\$0	\$17,052	\$1,665	\$73,711	\$0	\$93,439	\$0	\$93,382
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,831,069		\$0	\$1,912,578	\$1,223,473	\$0	\$0	\$94,912	\$24,898	\$22,479	\$314,726	\$344,591	\$141,735	\$796	\$750,880
26		% DISTRIBUTION	100.00%		0.00%	39.59%	25.33%	0.00%	0.00%	1.96%	0.52%	0.47%	6.51%	7.13%	2.93%	0.02%	15.54%

## PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$65,765,872	A-4LN 38	\$0	\$11,508,767	\$22,547,319	\$0	\$0	\$2,097,484	\$0	\$464,858	\$5,261,381	\$8,902,547	\$0	\$0	\$14,983,517
2		INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$66,516,341	A-5LN 21	\$0	\$51,528,973	\$0	\$0	\$0	\$0	\$845,035	\$103,854	\$4,018,064	\$0	\$5,348,643	\$0	\$4,671,773
4		TOTAL	\$132,282,214		\$0	\$63,037,739	\$22,547,319	\$0	\$0	\$2,097,484	\$845,035	\$508,712	\$9,279,445	\$8,902,547	\$5,348,643	\$0	\$19,655,290
5		% DISTRIBUTION	100.00%		0.00%	47.65%	17.04%	0.00%	0.00%	1.59%	0.64%	0.43%	7.01%	6.73%	4.04%	0.00%	14.86%
6	6510	PLANT NONSPECIFIC EXPENSE	\$0	LN 5	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0
7	6530	OTHER PROP PLANT & EQUIP EXPENSE	\$2,592,927	LN 5	\$0	\$1,229,063	\$448,356	\$0	\$0	\$41,027	\$16,323	\$11,086	\$179,912	\$174,675	\$99,698	\$0	\$392,787
8	6540	ACCESS / USF EXPENSE	\$1,050,647	DIRECT	\$0	\$1,050,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL SUPPORT	\$263,234	A-3LN 5	\$0	\$124,066	\$48,955	\$0	\$0	\$5,324	\$2,256	\$753	\$17,120	\$16,012	\$10,077	\$177	\$38,492
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$420,041	A-4LN 47	\$0	\$0	\$417,664	\$0	\$0	\$2,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$3,186,495	A-4LN 48	\$0	\$827,957	\$0	\$0	\$0	\$123,081	\$0	\$39,166	\$384,213	\$672,358	\$0	\$0	\$1,139,719
14		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,712,212	A-5LN 22	\$0	\$1,339,045	\$0	\$0	\$0	\$0	\$17,293	\$2,643	\$101,928	\$0	\$131,290	\$0	\$120,013
17		TOTAL DEP EXP - PLANT IN SERVICE	\$5,881,981		\$0	\$2,291,068	\$466,619	\$0	\$0	\$130,782	\$19,549	\$42,563	\$503,262	\$688,370	\$141,368	\$177	\$1,298,224
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$5,881,981		\$0	\$2,291,068	\$466,619	\$0	\$0	\$130,782	\$19,549	\$42,563	\$503,262	\$688,370	\$141,368	\$177	\$1,298,224
20		% DISTRIBUTION	100.00%		0.00%	41.04%	8.36%	0.00%	0.00%	2.34%	0.35%	0.76%	9.02%	12.33%	2.53%	0.00%	23.26%
21	6563	AMORTIZATION EXPENSE	\$0	A-3LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	CAPITAL LEASE	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$298,224	A-3LN 10	\$0	\$142,668	\$51,030	\$0	\$0	\$5,204	\$2,203	\$1,166	\$20,705	\$19,039	\$12,522	\$11	\$43,677
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$298,224		\$0	\$142,668	\$51,030	\$0	\$0	\$5,204	\$2,203	\$1,166	\$20,705	\$19,039	\$12,522	\$11	\$43,677
28		% DISTRIBUTION	100.00%		0.00%	47.84%	17.11%	0.00%	0.00%	1.74%	0.74%	0.39%	6.94%	6.38%	4.20%	0.00%	14.65%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$9,523,779		\$0	\$4,713,446	\$966,006	\$0	\$0	\$177,013	\$38,074	\$54,815	\$703,879	\$882,083	\$253,587	\$188	\$1,734,687
30		% DISTRIBUTION	100.00%		0.00%	49.49%	10.14%	0.00%	0.00%	1.86%	0.40%	0.58%	7.39%	9.26%	2.46%	0.00%	18.21%
31	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L	\$61,975	A-3LN 5	\$0	\$26,610	\$14,853	\$0	\$0	\$998	\$149	\$459	\$3,043	\$4,485	\$1,433	\$30	\$9,915
32	5240/7100/7500	GEN SUPPORT ASSETS	\$1,90,745	A-4LN 43	\$0	\$17,974	\$53,439	\$0	\$0	\$3,643	\$0	\$1,866	\$9,288	\$19,435	\$0	\$0	\$34,100
33	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$284,444	A-5LN 22	\$0	\$216,853	\$0	\$0	\$0	\$0	\$3,365	\$501	\$14,362	\$0	\$25,335	\$0	\$24,027
34	5240/7100/7500	CABLE & WIRE FACILITIES	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$486,165		\$0	\$261,437	\$68,292	\$0	\$0	\$4,642	\$3,514	\$2,826	\$26,693	\$23,920	\$26,769	\$30	\$68,043



## CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
		<b>BIG THREE EXPENSES</b>																
1		PLANT SPECIFIC EXPENSE	\$4,831,069	A-9, LN 25	\$0	\$1,912,578	\$1,223,473	\$0	\$0	\$0	\$94,912	\$24,898	\$22,479	\$314,726	\$344,591	\$141,735	\$796	\$750,880
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	(30)	\$0	\$0	\$0	\$0	(30)	(30)	(30)	\$0	\$0	(30)	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$2,592,927	A-10, LN 8	\$0	\$1,229,063	\$448,356	\$0	\$0	\$0	\$41,027	\$16,323	\$11,066	\$179,912	\$174,675	\$99,698	\$0	\$392,767
4		ACCESS CHARGE EXPENSE	\$1,050,647	A-10, LN 9	\$0	\$1,050,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,554,135	A-11, LN 31	\$0	\$557,557	\$249,804	\$0	\$1,044	\$22,642	\$8,069	\$7,436	\$87,341	\$87,080	\$51,325	\$287,158	\$194,681	\$194,681
6		TOTAL BIG THREE EXPENSES	\$10,028,778		\$0	\$4,749,846	\$1,921,633	\$0	\$1,044	\$18,582	\$49,290	\$41,001	\$581,979	\$606,345	\$292,758	\$287,954	\$1,338,348	\$1,338,348
7		% DISTRIBUTION	100.00%		0.00%	47.36%	19.16%	0.00%	0.01%	1.58%	0.49%	0.41%	5.80%	6.05%	2.92%	2.87%	13.35%	
		<b>CORPORATE OPERATING EXPENSE</b>																
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,793,361	LN 7	\$0	\$1,790,573	\$685,018	\$0	\$380	\$53,280	\$17,713	\$14,265	\$250,177	\$252,885	\$129,937	\$110,411	\$488,721	\$488,721
10		TOTAL CORPORATE OPERATIONS	\$3,793,361		\$0	\$1,790,573	\$685,018	\$0	\$380	\$53,280	\$17,713	\$14,265	\$250,177	\$252,885	\$129,937	\$110,411	\$488,721	\$488,721
11		% DISTRIBUTION	100.00%		0.00%	47.20%	18.06%	0.00%	0.01%	1.40%	0.47%	0.38%	6.60%	6.67%	3.43%	2.91%	12.88%	
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>INTEREST EXPENSE</b>																
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	(30)	A-3, LN 10	\$0	(30)	(30)	\$0	\$0	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	(30)		\$0	(30)	(30)	\$0	\$0	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)
17																		
18		<b>OTHER INCOME ADJUSTMENTS</b>																
19		Amount of Excess Deferred Tax & Emviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS - MEALS & ENT.	\$2,139	A-3, LN 10	\$0	\$998	\$372	\$0	\$0	\$50	\$23	\$6	\$152	\$129	\$103	\$0	\$305	\$305
21		TOTAL	\$2,139		\$0	\$998	\$372	\$0	\$0	\$50	\$23	\$6	\$152	\$129	\$103	\$0	\$305	\$305
22		<b>OPERATING TAXES</b>																
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$564,544	A-3, LN 10	\$0	\$258,891	\$112,577	\$0	\$0	\$10,241	\$3,330	\$3,059	\$33,671	\$37,920	\$16,459	\$19	\$88,377	\$88,377
26		TOTAL OPERATING TAXES	\$564,544		\$0	\$258,891	\$112,577	\$0	\$0	\$10,241	\$3,330	\$3,059	\$33,671	\$37,920	\$16,459	\$19	\$88,377	\$88,377

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

REVENUE REQUIREMENT SUMMARY

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	\$61,132,722	S-2LN 35	\$0	\$12,116,960	\$0	\$11,027,102	\$7,714,504	\$1,227,346	\$2,778,453	\$16,760	\$0	\$0	\$26,251,596
2	RATE OF RETURN	10.58%		0.00%	10.50%	0.00%	10.48%	11.00%	11.25%	10.50%	11.25%	0.00%	0.00%	10.50%
3	RETURN ON INVESTMENT	\$6,465,689	LN1*LN 2	\$0	\$1,272,716	\$0	\$1,156,172	\$848,435	\$138,076	\$291,629	\$1,886	\$0	\$0	\$2,756,773
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	\$6,465,689	LN3-LN4	\$0	\$1,272,716	\$0	\$1,156,172	\$848,435	\$138,076	\$291,629	\$1,886	\$0	\$0	\$2,756,773
6	FEDERAL OPERATING INCOME TAX	\$1,683,585	LN 28	\$0	\$331,455	\$0	\$301,460	\$221,179	\$36,339	\$75,623	\$496	\$0	\$0	\$717,033
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12-LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$1,683,585	LN 6+LN 7	\$0	\$331,455	\$0	\$301,460	\$221,179	\$36,339	\$75,623	\$496	\$0	\$0	\$717,033
9	STATE AND LOCAL INCOME TAX	\$1,062,933	LN 33	\$0	\$197,638	\$0	\$227,187	\$138,312	\$26,465	\$50,178	\$174	\$0	\$0	\$422,978
10	LESS: STATE ITC AMORTIZATION	\$0	S-12-LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$1,062,933	LN 9+LN 10	\$0	\$197,638	\$0	\$227,187	\$138,312	\$26,465	\$50,178	\$174	\$0	\$0	\$422,978
13	OPERATING EXPENSE AND TAX	\$50,126,492	S-8-LN 20	\$0	\$12,756,419	\$0	\$6,962,312	\$7,183,151	\$1,511,796	\$1,795,070	\$24,517	\$0	\$0	\$19,893,226
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	\$59,338,699	5+8+11 thru 15	\$0	\$14,558,229	\$0	\$8,647,132	\$8,391,078	\$1,712,677	\$2,212,500	\$27,073	\$0	\$0	\$23,790,011
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$107,934	LN 16*LN 17	\$0	\$0	\$0	\$0	\$27,588	\$2,974	\$7,911	\$44	\$0	\$0	\$69,417
19	TOTAL REVENUE REQUIREMENT	\$59,446,633		\$0	\$14,558,229	\$0	\$8,647,132	\$8,418,666	\$1,715,651	\$2,220,411	\$27,117	\$0	\$0	\$23,859,428
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2-LN 33 LESS AC'S 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
* * * * *														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$6,465,689	LN 3	\$0	\$1,272,716	\$0	\$1,156,172	\$848,435	\$138,076	\$291,629	\$1,886	\$0	\$0	\$2,756,773
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	\$132,201	S-12-LN 25-26	\$0	\$25,813	\$0	\$22,109	\$16,381	\$1,371	\$7,144	\$20	\$0	\$0	\$59,363
23	TOTAL INCOME ADJUSTMENTS	\$132,201	LN 21+22	\$0	\$25,813	\$0	\$22,109	\$16,381	\$1,371	\$7,144	\$20	\$0	\$0	\$59,363
24	FEDERAL ITC AMORTIZATION	\$0	S-12-LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$6,333,487		\$0	\$1,246,903	\$0	\$1,134,064	\$832,055	\$136,705	\$284,485	\$1,866	\$0	\$0	\$2,697,411
26	FEDERAL INCOME TAX @	35%	LN 25*FIT	\$0	\$331,455	\$0	\$301,460	\$221,179	\$36,339	\$75,623	\$496	\$0	\$0	\$717,033
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	\$1,683,585	LN26-LN27	\$0	\$331,455	\$0	\$301,460	\$221,179	\$36,339	\$75,623	\$496	\$0	\$0	\$717,033
29	STATE ITC AMORTIZATION	\$0	S-12-LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$7,894,882	LN25+LN28-S-12LI	\$0	\$1,559,371	\$0	\$1,393,376	\$1,044,359	\$166,483	\$359,089	\$2,360	\$0	\$0	\$3,369,845
31	STATE INCOME TAX @	7.90%	LN 30*FIT	\$0	\$197,638	\$0	\$227,187	\$138,312	\$26,465	\$50,178	\$174	\$0	\$0	\$422,978
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	\$1,062,933		\$0	\$197,638	\$0	\$227,187	\$138,312	\$26,465	\$50,178	\$174	\$0	\$0	\$422,978

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$22,426,943	S-3, LN 10	\$0	\$5,368,915	\$0	\$3,177,878	\$3,283,509	\$737,053	\$804,790	\$8,932	\$0	\$0	\$9,045,867	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$34,081,525	S-4, LN 52	\$0	\$19,863,039	\$0	\$0	\$4,971,405	\$2,956,898	\$0	\$0	\$0	\$0	\$6,290,182	\$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	\$103,456,487	S-4, LN 78	\$0	\$15,085,815	\$0	\$33,225,426	\$10,139,666	\$2,604,498	\$8,400,752	\$57,363	\$0	\$0	\$33,942,967	\$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	\$235,387,625	S-5, LN 42	\$0	\$52,257,223	\$0	\$20,114,009	\$35,291,885	\$8,856,300	\$3,651,716	\$80,538	\$0	\$0	\$115,135,955	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$1,955,411	S-3, LN 36	\$0	\$452,628	\$0	\$282,228	\$273,998	\$72,056	\$65,756	\$495	\$0	\$0	\$808,249	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$397,307,990		\$0	\$93,027,620	\$0	\$56,799,541	\$53,960,463	\$15,226,805	\$12,923,013	\$147,327	\$0	\$0	\$165,223,220	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.41%	0.00%	14.30%	13.58%	3.83%	3.25%	0.04%	0.00%	0.00%	41.59%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$2,852,522	S-6, LN 15	\$0	\$675,522	\$0	\$437,012	\$349,479	\$100,207	\$90,404	\$1,569	\$0	\$0	\$1,198,529	\$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	\$1,797,278	S-6, LN 27	\$0	\$355,315	\$0	\$385,969	\$223,985	\$88,285	\$50,217	\$0	\$0	\$0	\$693,507	\$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			\$401,957,790		\$0	\$94,058,256	\$0	\$57,622,523	\$54,533,926	\$15,415,297	\$13,063,635	\$148,897	\$0	\$0	\$167,115,256	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.40%	0.00%	14.34%	13.57%	3.84%	3.25%	0.04%	0.00%	0.00%	41.58%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$332,947,875	S-7, LN 18	\$0	\$80,125,784	\$0	\$45,339,268	\$45,875,935	\$14,143,275	\$9,855,160	\$132,919	\$0	\$0	\$137,475,534	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT		3600	\$11,063	S-7, LN 25	\$0	\$2,216	\$0	\$2,434	\$1,401	\$543	\$279	\$0	\$0	\$0	\$4,189	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$10,445,399	S-7, LN 32	\$0	\$2,452,413	\$0	\$1,546,968	\$1,317,519	\$123,189	\$497,274	\$662	\$0	\$0	\$4,507,374	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$103,154	S-7, LN 38	\$0	\$27,601	\$0	\$9,827	\$26,614	\$3,680	\$4,035	\$163	\$0	\$0	\$31,234	\$0
26	NET TELEPHONE PLANT			\$58,450,299		\$0	\$11,450,244	\$0	\$10,724,026	\$7,312,456	\$1,144,609	\$2,706,887	\$15,153	\$0	\$0	\$25,096,925	\$0
27	% DISTRIBUTION			100.00%		0.00%	19.59%	0.00%	18.35%	12.51%	1.96%	4.63%	0.03%	0.00%	0.00%	42.94%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$1,097,118	S-6, LN 31	\$0	\$245,467	\$0	\$88,761	\$172,364	\$25,329	\$19,568	\$478	\$0	\$0	\$545,151	\$0
29	INVESTMENT IN NONAFFILIATED COS		1402	\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$1,585,305		\$0	\$421,249	\$0	\$214,315	\$229,684	\$57,408	\$51,999	\$1,130	\$0	\$0	\$609,520	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$61,132,722		\$0	\$12,116,960	\$0	\$11,027,102	\$7,714,504	\$1,227,346	\$2,778,453	\$16,760	\$0	\$0	\$26,251,596	\$0
36	% DISTRIBUTION			100.00%		0.00%	19.82%	0.00%	18.04%	12.62%	2.01%	4.54%	0.03%	0.00%	0.00%	42.94%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$19,945,729		\$0	\$5,090,787	\$0	\$2,435,737	\$3,068,549	\$677,000	\$623,247	\$13,413	\$0	\$0	\$8,036,997	\$0
3	% DISTRIBUTION			100.00%		0.00%	25.52%	0.00%	12.21%	15.38%	3.39%	3.12%	0.07%	0.00%	0.00%	40.29%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$372,925,636		\$0	\$87,206,077	\$0	\$53,339,435	\$50,402,956	\$14,417,696	\$12,052,468	\$137,900	\$0	\$0	\$155,369,104	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.38%	0.00%	14.30%	13.52%	3.87%	3.23%	0.04%	0.00%	0.00%	41.66%	0.00%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$21,881,248	LN 6+DIRECT	\$0	\$5,239,706	\$0	\$3,097,459	\$3,214,472	\$714,766	\$788,382	\$8,645	\$0	\$0	\$8,817,817	\$0
9	GENERAL PURPOSE COMPUTERS			\$545,695	LN 6+DIRECT	\$0	\$129,208	\$0	\$80,419	\$69,037	\$22,287	\$16,407	\$286	\$0	\$0	\$228,050	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$22,426,943		\$0	\$5,368,915	\$0	\$3,177,878	\$3,283,509	\$737,053	\$804,790	\$8,932	\$0	\$0	\$9,045,867	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.94%	0.00%	14.17%	14.64%	3.29%	3.59%	0.04%	0.00%	0.00%	40.33%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION			\$395,352,579		\$0	\$92,574,991	\$0	\$56,517,313	\$53,686,465	\$15,154,750	\$12,857,257	\$146,832	\$0	\$0	\$164,414,971	\$0
13	ORIG/TERM. AND C&WF					\$0		\$0									
14	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	14.30%	13.58%	3.83%	3.25%	0.04%	0.00%	0.00%	41.59%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
31	GEN SUPPORT ASSETS, COE, INFORMATION			\$395,352,579		\$0	\$92,574,991	\$0	\$56,517,313	\$53,686,465	\$15,154,750	\$12,857,257	\$146,832	\$0	\$0	\$164,414,971	\$0
32	ORIG/TERM, CWF AND TANGIBLE ASSETS					\$0		\$0									
33	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	14.30%	13.58%	3.83%	3.25%	0.04%	0.00%	0.00%	41.59%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$1,955,411	LN 33	\$0	\$452,628	\$0	\$282,228	\$273,998	\$72,056	\$65,756	\$495	\$0	\$0	\$808,249	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$1,955,411		\$0	\$452,628	\$0	\$282,228	\$273,998	\$72,056	\$65,756	\$495	\$0	\$0	\$808,249	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.15%	0.00%	14.43%	14.01%	3.68%	3.36%	0.03%	0.00%	0.00%	41.33%	0.00%



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT		2210 2.0														
	ACCESS		2.1	\$239,355	LN 11-DIRECT	\$0	\$112,641	\$0	\$0	\$97,786	\$0	\$0	\$0	\$0	\$0	\$28,928	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$239,355		\$0	\$112,641	\$0	\$0	\$97,786	\$0	\$0	\$0	\$0	\$0	\$28,928	\$0
47	% DISTRIBUTION			100.00%		0.00%	47.06%	0.00%	0.00%	40.85%	0.00%	0.00%	0.00%	0.00%	0.00%	12.09%	0.00%
48	LOCAL SWITCHING EQUIPMENT		2210 3.0														
	ACCESS		3.1	\$33,842,170	LN 13	\$0	\$19,750,398	\$0	\$0	\$4,873,620	\$2,956,898	\$0	\$0	\$0	\$0	\$6,261,254	\$0
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$33,842,170		\$0	\$19,750,398	\$0	\$0	\$4,873,620	\$2,956,898	\$0	\$0	\$0	\$0	\$6,261,254	\$0
51	% DISTRIBUTION			100.00%		0.00%	58.36%	0.00%	0.00%	14.40%	8.74%	0.00%	0.00%	0.00%	0.00%	18.50%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$34,081,525		\$0	\$19,863,039	\$0	\$0	\$4,971,405	\$2,956,898	\$0	\$0	\$0	\$0	\$6,290,182	\$0
53	% DISTRIBUTION			100.00%		0.00%	58.28%	0.00%	0.00%	14.59%	8.68%	0.00%	0.00%	0.00%	0.00%	18.46%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$12,157,263	AL-1LN12	\$0	\$54,956	\$0	\$5,671,134	\$56,044	\$4,064	\$2,721,150	\$0	\$0	\$0	\$3,649,915	\$0
56	EXCH TRUNK - EAS		4.121	\$1,108,040	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,108,040	\$0
57	4.11D - DSL-EQUIP		4.11 DSL	\$17,173,317	DIRECT	\$0	\$0	\$0	\$17,173,317	\$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	\$50,385,234	AL-1LN 2	\$0	\$12,531,691	\$0	\$74,695	\$8,369,580	\$2,331,165	\$108,074	\$25,165	\$0	\$0	\$26,944,865	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,942,206	DIRECT	\$0	\$0	\$0	\$303,373	\$0	\$0	\$1,020,828	\$0	\$0	\$0	\$618,006	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$82,766,060		\$0	\$12,586,646	\$0	\$23,222,519	\$8,425,624	\$2,335,229	\$3,850,051	\$25,165	\$0	\$0	\$32,320,826	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.21%	0.00%	28.06%	10.18%	2.82%	4.65%	0.03%	0.00%	0.00%	39.05%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$625,009	DIRECT	\$0	\$0	\$0	\$625,009	\$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	\$13,832,307	AL-1LN14	\$0	\$0	\$0	\$9,326,493	\$0	\$0	\$4,505,814	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$3,205,464	AL-1LN6	\$0	\$1,701,220	\$0	\$51,405	\$849,162	\$247,377	\$44,887	\$32,198	\$0	\$0	\$279,215	\$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			\$17,037,771		\$0	\$1,701,220	\$0	\$9,377,899	\$849,162	\$247,377	\$4,550,701	\$32,198	\$0	\$0	\$279,215	\$0
71	% DISTRIBUTION			100.00%		0.00%	9.98%	0.00%	55.04%	4.98%	1.45%	26.71%	0.19%	0.00%	0.00%	1.64%	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	\$3,027,648	LN 15-DIRECT	\$0	\$797,949	\$0	\$0	\$864,880	\$21,892	\$0	\$0	\$0	\$0	\$1,342,926	\$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			\$3,027,648		\$0	\$797,949	\$0	\$0	\$864,880	\$21,892	\$0	\$0	\$0	\$0	\$1,342,926	\$0
76	% DISTRIBUTION			100.00%		0.00%	26.36%	0.00%	0.00%	28.57%	0.72%	0.00%	0.00%	0.00%	0.00%	44.36%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$103,456,487		\$0	\$15,085,815	\$0	\$33,225,426	\$10,139,666	\$2,604,498	\$8,400,752	\$57,363	\$0	\$0	\$33,942,967	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.58%	0.00%	32.12%	9.80%	2.52%	8.12%	0.06%	0.00%	0.00%	32.81%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$137,538,012		\$0	\$34,948,854	\$0	\$33,225,426	\$15,111,072	\$5,561,397	\$8,400,752	\$57,363	\$0	\$0	\$40,233,149	\$0
81	% DISTRIBUTION			100.00%		0.00%	25.41%	0.00%	24.16%	10.99%	4.04%	6.11%	0.04%	0.00%	0.00%	29.25%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	16.74%	5.93%	0.00%	0.00%	0.00%	0.00%	52.33%	0.00%
2	RELATIVE MOUS - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1-LN 4	0.00%	24.84%	0.00%	0.20%	16.64%	5.87%	0.26%	0.08%	0.00%	0.00%	52.12%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1-LN 12	0.00%	0.33%	0.00%	53.84%	0.31%	0.03%	21.76%	0.00%	0.00%	0.00%	23.73%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1-LN 14	0.00%	0.00%	0.00%	70.44%	0.00%	0.00%	29.56%	0.00%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1-LN 8	0.00%	36.68%	0.00%	18.29%	20.13%	8.25%	2.43%	0.47%	0.00%	0.00%	13.75%	0.00%
7	REL MOUS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST REMOTE MOU MILES			100.00%	INPUT	0.00%	22.48%	0.00%	0.00%	16.97%	2.77%	0.00%	0.00%	0.00%	0.00%	57.78%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGIN/TERMINATION		2310														
10	OTHER HOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$206,284,720	LN 3	\$0	\$51,313,200	\$0	\$267,970	\$34,702,799	\$8,652,744	\$458,253	\$67,126	\$0	\$0	\$110,822,629	\$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	\$206,284,720		\$0	\$51,313,200	\$0	\$267,970	\$34,702,799	\$8,652,744	\$458,253	\$67,126	\$0	\$0	\$110,822,629	\$0
22	EXCHANGE WIDEBAND - JOINT			\$7,416,237	LN 4	\$0	\$21,352	\$0	\$3,861,267	\$20,248	\$3,129	\$1,332,853	\$0	\$0	\$0	\$2,177,388	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$10,728,274	DIRECT	\$0	\$0	\$0	\$10,728,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$18,144,511		\$0	\$21,352	\$0	\$14,589,542	\$20,248	\$3,129	\$1,332,853	\$0	\$0	\$0	\$2,177,388	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,099,369	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,099,369	\$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	\$1,099,369		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,099,369	\$0
28	INTEREXCHANGE WIDEBAND			\$6,953,223	LN 5	\$0	\$0	\$0	\$5,120,726	\$0	\$0	\$1,832,497	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$6,953,223		\$0	\$0	\$0	\$5,120,726	\$0	\$0	\$1,832,497	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,525,741	LN 6	\$0	\$623,187	\$0	\$135,771	\$253,561	\$172,652	\$28,113	\$13,411	\$0	\$0	\$299,044	\$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	\$1,525,741		\$0	\$623,187	\$0	\$135,771	\$253,561	\$172,652	\$28,113	\$13,411	\$0	\$0	\$299,044	\$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			\$1,380,060	LN 8	\$0	\$299,484	\$0	\$0	\$315,276	\$27,775	\$0	\$0	\$0	\$0	\$737,525	\$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	\$1,380,060		\$0	\$299,484	\$0	\$0	\$315,276	\$27,775	\$0	\$0	\$0	\$0	\$737,525	\$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			\$235,387,625		\$0	\$52,257,223	\$0	\$20,114,009	\$35,291,885	\$8,856,300	\$3,651,716	\$80,538	\$0	\$0	\$115,135,955	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.20%	0.00%	8.55%	14.99%	3.76%	1.55%	0.03%	0.00%	0.00%	48.91%	0.00%



## ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	26.42%	0.00%	21.85%	10.42%	5.30%	5.55%	0.08%	0.00%	0.00%	30.37%	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%	22.55%	0.00%	7.57%	14.89%	5.41%	1.51%	0.09%	0.00%	0.00%	47.99%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	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		0.00%	S-3,LN 28	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	TANGIBLE ASSETS	2680		0.00%	S-3,LN 30	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	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		100.00%	S-6,LN 27	0.00%	22.93%	0.00%	17.27%	12.50%	1.64%	3.79%	0.00%	0.00%	0.00%	41.87%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE		3100														
11	GENERAL SUPPORT			\$18,490,719	LN 1+DIRECT	\$0	\$4,417,810	\$0	\$2,609,527	\$2,685,088	\$574,456	\$680,560	\$5,575	\$0	\$0	\$7,517,703	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$33,066,067	S-4,LN53+DIR	\$0	\$19,188,212	\$0	\$4,856,688	\$2,904,609	\$0	\$0	\$0	\$0	\$0	\$6,116,557	\$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			\$79,362,214	S-4,LN79+DIR	\$0	\$11,668,991	\$0	\$25,398,769	\$7,803,295	\$2,152,469	\$6,199,863	\$49,540	\$0	\$0	\$26,089,286	\$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			\$202,028,875	LN 4+DIRECT	\$0	\$44,850,770	\$0	\$17,330,972	\$30,530,864	\$8,511,741	\$2,974,737	\$77,803	\$0	\$0	\$97,751,988	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$332,947,875		\$0	\$80,125,784	\$0	\$45,339,268	\$45,875,935	\$14,143,275	\$9,855,160	\$132,919	\$0	\$0	\$137,475,534	\$0
19	ACCUM DEPRECIATION - FUTURE USE		3200		LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS		3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS		3500	\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600	\$11,063	LN 10+DIRECT	\$0	\$2,216	\$0	\$2,434	\$1,401	\$543	\$279	\$0	\$0	\$0	\$4,189	\$0
26	TOTAL ACCUM AMORTIZATION			\$11,063		\$0	\$2,216	\$0	\$2,434	\$1,401	\$543	\$279	\$0	\$0	\$0	\$4,189	\$0
	NET OPERATING DEFERRED INC TAX		4100&														
27	GENERAL SUPPORT		4340	\$42,274	LN 1+DIRECT	\$0	\$11,499	\$0	\$6,708	\$12,082	\$1,493	\$1,840	\$38	\$0	\$0	\$8,612	\$0
28	CENTRAL OFFICE EQUIP			\$3,712,630	LN 2+DIRECT	\$0	\$947,018	\$0	\$969,802	\$352,761	\$53,109	\$341,681	\$314	\$0	\$0	\$1,047,945	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$6,206,517	LN 4+DIRECT	\$0	\$1,380,544	\$0	\$499,431	\$890,579	\$62,714	\$130,197	\$281	\$0	\$0	\$3,242,770	\$0
31	UNDISTRIBUTED			\$483,979	LN 5+DIRECT	\$0	\$113,351	\$0	\$71,027	\$62,096	\$5,874	\$23,556	\$28	\$0	\$0	\$208,047	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$10,445,399		\$0	\$2,452,413	\$0	\$1,546,968	\$1,317,519	\$123,189	\$497,274	\$662	\$0	\$0	\$4,507,374	\$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	\$103,154	S-3,LN 3	\$0	\$27,601	\$0	\$9,827	\$26,614	\$3,680	\$4,035	\$163	\$0	\$0	\$31,234	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$103,154		\$0	\$27,601	\$0	\$9,827	\$26,614	\$3,680	\$4,035	\$163	\$0	\$0	\$31,234	\$0



## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	26.42%	0.00%	21.85%	10.42%	5.30%	5.55%	0.08%	0.00%	0.00%	30.37%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.55%	0.00%	7.57%	14.89%	5.41%	1.51%	0.09%	0.00%	0.00%	47.99%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$128,317	LN 1+DIRECT	\$0	\$31,088	\$0	\$16,054	\$23,583	\$4,858	\$5,415	\$75	\$0	\$0	\$47,243	\$0
8	GENERAL SUPPORT	6120		\$3,163,032	LN 1+DIRECT	\$0	\$744,405	\$0	\$453,804	\$454,800	\$105,520	\$108,648	\$765	\$0	\$0	\$1,295,090	\$0
9	TOTAL GENERAL SUPPORT EXP			\$3,291,349		\$0	\$775,493	\$0	\$469,859	\$478,383	\$110,378	\$114,063	\$840	\$0	\$0	\$1,342,334	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.56%	0.00%	14.28%	14.53%	3.35%	3.47%	0.03%	0.00%	0.00%	40.78%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,863,636	LN 2+DIRECT	\$0	\$488,503	\$0	\$454,806	\$207,499	\$50,759	\$135,268	\$630	\$0	\$0	\$526,081	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$2,541,643	LN 2+DIRECT	\$0	\$645,162	\$0	\$612,203	\$272,199	\$90,354	\$154,989	\$1,238	\$0	\$0	\$765,500	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,405,279		\$0	\$1,133,665	\$0	\$1,067,099	\$479,698	\$141,112	\$290,257	\$1,867	\$0	\$0	\$1,291,580	\$0
16	% DISTRIBUTION			100.00%		0.00%	25.73%	0.00%	24.22%	10.89%	3.20%	6.59%	0.04%	0.00%	0.00%	29.32%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$4,121,547	LN 6	\$0	\$912,348	\$0	\$352,521	\$681,805	\$147,663	\$71,696	\$1,329	\$0	\$0	\$1,954,184	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,121,547		\$0	\$912,348	\$0	\$352,521	\$681,805	\$147,663	\$71,696	\$1,329	\$0	\$0	\$1,954,184	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.14%	0.00%	8.55%	16.54%	3.58%	1.74%	0.03%	0.00%	0.00%	47.41%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$11,818,175		\$0	\$2,821,506	\$0	\$1,889,479	\$1,639,886	\$399,154	\$476,016	\$4,036	\$0	\$0	\$4,588,098	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.87%	0.00%	15.99%	13.88%	3.38%	4.03%	0.03%	0.00%	0.00%	38.82%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$8,526,826		\$0	\$2,046,013	\$0	\$1,419,620	\$1,161,503	\$288,776	\$361,953	\$3,196	\$0	\$0	\$3,245,764	\$0
30	% DISTRIBUTION			100.00%		0.00%	24.00%	0.00%	16.65%	13.62%	3.39%	4.24%	0.04%	0.00%	0.00%	38.07%	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%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	0.00%
2	CAPITAL LEASES	2881		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2882		0.00%	S-7,LN 7	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	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	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	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	22.93%	0.00%	17.27%	12.50%	1.64%	3.79%	0.00%	0.00%	0.00%	41.87%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			LN 1+DIRECT	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE					\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
12	% DISTRIBUTION			100.00%		0.00%	-36.27%	0.00%	-108.44%	-35.21%	0.00%	67.22%	0.00%	0.00%	0.00%	212.19%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$6,815,437	LN 7+DIRECT	\$0	\$1,592,613	\$0	\$966,407	\$968,326	\$234,902	\$239,088	\$2,052	\$0	\$0	\$2,812,048	\$0
14	ACCESS / USF EXPENSE	6540		\$979,403	DIRECT	\$0	\$1,008,208	\$0	\$0	(\$28,805)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT	6568,705			S-3,LN 11	\$0	\$156,142	\$0	\$98,911	\$100,659	\$29,894	\$19,284	\$428	\$0	\$0	\$253,387	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT	6605,372			S-4,LN 53	\$0	\$370,161	\$0	\$0	\$87,130	\$45,206	\$0	\$0	\$0	\$0	\$102,875	\$0
17	OPERATOR SYSTEMS EQUIPMENT	650			S-4,LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION	66,145,568			S-4,LN 79	\$0	\$868,616	\$0	\$2,019,278	\$606,202	\$108,860	\$547,669	\$2,050	\$0	\$0	\$1,992,892	\$0
19	UNDISTRIBUTED COE	650			S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM	650			S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES	65,844,889			S-5,LN 43	\$0	\$1,743,041	\$0	\$627,042	\$1,353,195	\$122,216	\$167,996	\$880	\$0	\$0	\$3,830,920	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE	65,254,535				\$0	\$3,137,960	\$0	\$2,745,231	\$2,147,187	\$306,176	\$734,549	\$3,358	\$0	\$0	\$6,180,073	\$0
23	PROPERTY HELD FOR FUTURE USE	650			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE	65,254,535				\$15,254,535	\$3,137,960	\$0	\$2,745,231	\$2,147,187	\$306,176	\$734,549	\$3,358	\$0	\$0	\$6,180,073	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.57%	0.00%	18.00%	14.08%	2.01%	4.82%	0.02%	0.00%	0.00%	40.51%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563			LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS	6563			LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563			LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564			LN 5+DIRECT	\$0	\$184,831	\$0	\$108,480	\$109,238	\$32,570	\$24,419	\$408	\$0	\$0	\$322,817	\$0
30	OTHER - TPA	6565			LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE	65,782,763				\$0	\$184,831	\$0	\$108,480	\$109,238	\$32,570	\$24,419	\$408	\$0	\$0	\$322,817	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.61%	0.00%	13.86%	13.96%	4.16%	3.12%	0.05%	0.00%	0.00%	41.24%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$155,849	S-3,LN 11+DIR	\$0	\$38,925	\$0	\$24,562	\$19,675	\$0	\$6,211	\$0	\$0	\$0	\$66,476	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$240,046	S-4,LN 81+DIR	\$0	\$64,079	\$0	\$69,357	\$20,880	\$2,204	\$18,035	\$0	\$0	\$0	\$65,491	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$972,872	S-5,LN 43+DIR	\$0	\$213,553	\$0	\$87,525	\$217,880	\$6,574	\$19,410	\$2	\$0	\$0	\$427,928	\$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			\$1,368,767		\$0	\$316,556	\$0	\$181,444	\$258,435	\$8,778	\$43,656	\$2	\$0	\$0	\$559,895	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLD)			100.00%	INPUT	0.00%	21.81%	0.00%	0.00%	12.78%	3.34%	0.00%	0.00%	0.00%	0.00%	62.07%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	33.00%	0.00%	0.00%	14.00%	4.13%	0.00%	0.00%	0.00%	0.00%	48.87%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	44.28%	0.00%	4.20%	31.23%	16.55%	2.85%	0.90%	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%	5.92%	0.00%	0.29%	18.54%	0.03%	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%	46.35%	0.00%	3.65%	32.88%	14.56%	1.90%	0.67%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$2,965,812	INPUT	\$0	\$896,410	\$0	\$38,642	\$550,420	\$91,547	\$17,652	\$6,561	\$0	\$0	\$1,364,580	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	(\$110)	LN 1+DIRECT	\$0	\$0	\$0	\$0	(\$392)	\$0	\$0	\$0	\$0	\$0	\$281	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$16,212	DIRECT	\$0	\$114	\$0	\$0	\$12,140	\$3,833	\$0	\$0	\$0	\$0	\$124	\$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			\$2,435	LN 3	\$0	\$552	\$0	\$0	\$345	\$77	\$0	\$0	\$0	\$0	\$1,461	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$2,435		\$0	\$552	\$0	\$0	\$345	\$77	\$0	\$0	\$0	\$0	\$1,461	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION				1.11	\$32,723	DIRECT	\$0	\$32,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER				1.12	\$220,513	LN 7	\$0	\$13,036	\$0	\$649	\$40,907	\$69	\$556	\$0	\$0	\$165,296
26	- END USER PAYMENT & COLLECTION				1.2	\$88,636	LN 4	\$0	\$28,540	\$0	\$0	\$13,157	\$3,375	\$0	\$0	\$0	\$43,565
27	- END USER BILLING INQUIRY				1.3	\$120,295	LN 8	\$0	\$7,663	\$0	\$217	\$4,085	\$0	\$159	\$0	\$0	\$108,170
28	- IX CARRIER SVC ORDER PROCESSING				1.4	\$0	LN 9	\$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
30	- IX CARRIER BILLING INQUIRY				1.6	\$0	LN 10	\$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
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$462,168		\$0	\$81,963	\$0	\$866	\$58,149	\$3,444	\$715	\$0	\$0	\$0	\$317,031	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING				2.11	\$56,829	AL-1LN16	\$0	\$5,632	\$0	\$0	\$24,806	\$2,086	\$0	\$0	\$0	\$24,305
36	- LOCAL MESSAGE PROCESSING				2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION				2.2	\$429,927	AL-1LN18,LN19	\$0	\$128,224	\$0	\$0	\$136,552	\$14,300	\$0	\$0	\$0	\$150,851
38	- END USER COMMON LINE				2.3	\$22,627	DIRECT	\$0	\$22,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)				2.4	\$219,385	LN 11	\$0	\$101,754	\$0	\$7,939	\$78,520	\$26,884	\$3,035	\$1,253	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$728,768		\$0	\$238,237	\$0	\$7,939	\$239,878	\$43,269	\$33,035	\$1,253	\$0	\$0	\$175,156	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,190,935	LN 32+LN 40	\$0	\$340,200	\$0	\$8,805	\$298,027	\$46,713	\$3,750	\$1,253	\$0	\$0	\$492,187	\$0
42	% DISTRIBUTION			900.00%		0.00%	253.72%	0.00%	6.45%	215.16%	38.69%	3.35%	0.96%	0.00%	0.00%	381.68%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623		3	\$428,182	LN 42+DIRECT	\$0	\$214,884	\$0	\$2,262	\$78,179	\$11,151	\$804	\$351	\$0	\$120,551
44	TOTAL SERVICES EXPENSE			\$1,637,654		\$0	\$555,750	\$0	\$11,067	\$388,299	\$61,775	\$4,554	\$1,604	\$0	\$0	\$614,604	\$0
45	% DISTRIBUTION			100.00%		0.00%	33.94%	0.00%	0.68%	23.71%	3.77%	0.28%	0.10%	0.00%	0.00%	37.53%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,603,466	LN 12+LN 44	\$0	\$1,452,160	\$0	\$49,709	\$938,719	\$153,222	\$22,206	\$8,165	\$0	\$0	\$1,979,184	\$0
47	% DISTRIBUTION			100.00%		0.00%	31.54%	0.00%	1.08%	20.39%	3.33%	0.48%	0.18%	0.00%	0.00%	42.99%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3,LN 4	0.00%	26.06%	0.00%	11.19%	14.16%	5.11%	2.68%	0.11%	0.00%	0.00%	40.68%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%	24.20%	0.00%	12.97%	13.07%	5.30%	2.99%	0.08%	0.00%	0.00%	41.37%	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%	70.77%	0.00%	0.00%	3.56%	14.57%	0.00%	0.00%	0.00%	0.00%	11.11%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,LN33 - LN32	0.00%	19.74%	0.00%	20.19%	11.99%	4.70%	3.92%	0.09%	0.00%	0.00%	39.37%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED				DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER				LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED				DIRECT	\$57,926	\$57,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER				LN 1	\$9,768,042	\$2,459,205	\$0	\$1,185,844	\$1,477,268	\$357,537	\$288,680	\$5,989	\$0	\$0	\$3,993,519	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE					\$9,825,967	\$2,517,130	\$0	\$1,185,844	\$1,477,268	\$357,537	\$288,680	\$5,989	\$0	\$0	\$3,993,519	\$0
14	% DISTRIBUTION					100.00%	25.62%	0.00%	12.07%	15.03%	3.64%	2.94%	0.06%	0.00%	0.00%	40.64%	0.00%
15	EQUAL ACCESS EXPENSE				LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS																
16	CAPITAL LEASES	7500			LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS				LN 2	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)
18	OTHER FIXED CHARGES - OPERATING	100.00%			LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%			DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%				(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$56,424,959	RECORDS	\$0	\$13,984,891	\$0	\$8,095,994	\$8,007,152	\$1,643,414	\$2,081,241	\$26,275	\$0	\$0	\$22,585,991	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$50,126,492	VARIOUS	\$0	\$12,756,419	\$0	\$6,962,312	\$7,183,151	\$1,511,796	\$1,795,070	\$24,517	\$0	\$0	\$19,893,226	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$132,201	LN 6+DIRECT	\$0	\$25,813	\$0	\$22,109	\$16,381	\$1,371	\$7,144	\$20	\$0	\$0	\$59,363	\$0
27	NET TAXABLE INCOME			\$6,166,266		\$0	\$1,202,658	\$0	\$1,111,573	\$807,621	\$130,246	\$279,027	\$1,739	\$0	\$0	\$2,633,402	\$0
28	% DISTRIBUTION			100.00%		0.00%	19.50%	0.00%	18.03%	13.10%	2.11%	4.53%	0.03%	0.00%	0.00%	42.71%	0.00%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210			LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210			LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$2,622,485	LN 28	\$0	\$434,455	\$0	\$788,377	\$349,403	\$176,957	\$145,654	\$4,019	\$0	\$0	\$723,619	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$415,844	LN 28	\$0	\$65,736	\$0	\$136,565	\$54,205	\$23,040	\$22,039	\$553	\$0	\$0	\$115,706	\$0
33	OPERATING TAXES - OTHER	7240		\$1,415,512	LN 2+DIRECT	\$0	\$358,566	\$0	\$198,605	\$189,766	\$36,913	\$53,767	\$511	\$0	\$0	\$577,283	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$4,748,783)	LN 28	\$0	(\$900,336)	\$0	(\$917,312)	(\$690,509)	(\$65,191)	(\$219,624)	(\$1,177)	\$0	\$0	(\$1,954,633)	\$0
35	TOTAL OPERATING TAXES			(\$294,942)		\$0	(\$41,579)	\$0	\$206,235	(\$97,134)	\$171,720	\$1,836	\$3,906	\$0	\$0	(\$539,926)	\$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	46,550	SPF	-	11,581	-	-	54	8,394	1,826	102	12	-	-	24,581	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.88%	0.00%	0.12%	18.03%	3.92%	0.22%	0.03%	0.00%	0.00%	-	52.81%	0.00%
3	ALLOCATED LOOPS - CWF	46,550	SPF	-	11,581	-	-	54	8,394	1,826	102	12	-	-	24,581	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.88%	0.00%	0.12%	18.03%	3.92%	0.22%	0.03%	0.00%	0.00%	-	52.81%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	5,084	TOLL MOU	-	2,350	-	-	42	1,418	381	81	18	-	-	795	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	46.22%	0.00%	0.83%	27.89%	7.49%	1.59%	0.35%	0.00%	0.00%	-	15.63%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	103,462	CMM	-	33,590	-	-	30,039	20,611	7,025	2,124	353	-	-	9,721	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	32.47%	0.00%	29.03%	19.92%	6.79%	2.05%	0.34%	0.00%	0.00%	-	9.40%	0.00%
9	ALLOCATED WIDEBAND LOOPS	1,997	WB CKTS	-	9	-	-	956	9	1	292	-	-	-	730	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.47%	0.00%	47.86%	0.43%	0.05%	14.63%	0.00%	0.00%	0.00%	-	36.57%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,774	WB CKTS	-	9	-	-	1,945	9	1	676	-	-	-	1,134	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.25%	0.00%	51.53%	0.23%	0.03%	17.91%	0.00%	0.00%	0.00%	-	30.05%	0.00%
13	ALLOCATED FX WIDEBAND CHANNELS (CKTS)	2,621	WB CKTS Less Lo	-	-	-	-	1,945	-	-	676	-	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	74.21%	0.00%	0.00%	25.79%	0.00%	0.00%	0.00%	-	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	9,450,407	DIRECT	-	1,937,744	-	-	5,979,008	90,861	-	-	-	-	-	1,442,794	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	20.50%	0.00%	0.00%	63.27%	0.96%	0.00%	0.00%	0.00%	0.00%	-	15.27%	0.00%
17	ALLOCATED USERS	175,730		-	11,117	-	-	50,576	4,123	-	-	-	-	-	109,914	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	6.33%	0.00%	0.00%	28.78%	2.35%	0.00%	0.00%	0.00%	0.00%	-	62.55%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	6.33%	0.00%	0.00%	28.78%	2.35%	0.00%	0.00%	0.00%	0.00%	-	62.55%	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	\$11,818,175	S-9:LN 27	\$0	\$2,821,506	\$0	\$1,889,479	\$1,639,886	\$399,154	\$476,016	\$4,036	\$0	\$0	\$4,588,098
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$7,794,840	VARIOUS	\$0	\$2,600,822	\$0	\$966,407	\$939,521	\$234,902	\$239,088	\$2,052	\$0	\$0	\$2,812,048
3	CUSTOMER OPERATIONS EXP - MARKETING	\$2,965,812	S-11:LN 12	\$0	\$896,410	\$0	\$38,642	\$50,420	\$91,547	\$17,652	\$6,561	\$0	\$0	\$1,364,580
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,637,654	S-11:LN 44	\$0	\$555,750	\$0	\$11,067	\$388,299	\$61,775	\$4,554	\$1,604	\$0	\$0	\$614,604
5	CORPORATE OPERATIONS EXPENSE	\$9,825,967	S-12:LN 13	\$0	\$2,517,130	\$0	\$1,185,844	\$1,477,268	\$357,537	\$288,680	\$5,989	\$0	\$0	\$3,993,519
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)	\$2,622,485	S-12:LN 29 + 31	\$0	\$434,455	\$0	\$788,377	\$349,403	\$176,957	\$145,654	\$4,019	\$0	\$0	\$723,619
10	STATE INCOME TAX (ACTUAL)	\$415,844	S-12:LN 32	\$0	\$65,736	\$0	\$136,565	\$54,205	\$23,040	\$22,039	\$553	\$0	\$0	\$113,706
11	OTHER OPERATING TAX	\$1,415,512	S-12:LN 33	\$0	\$388,566	\$0	\$198,605	\$189,766	\$36,913	\$53,767	\$511	\$0	\$0	\$577,383
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$79,355	RECORDS	\$0	\$0	\$0	\$0	\$186	\$15,109	\$17,850	\$2,161	\$0	\$0	\$44,048
14	INTEREST ON CAPITAL LEASES	\$0	S-12:LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12:LN 18-LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$38,575,645		\$0	\$10,250,375	\$0	\$5,214,987	\$5,588,956	\$1,396,935	\$1,265,301	\$27,486	\$0	\$0	\$14,831,605
17	CASH WORKING CAPITAL RATIO	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,585,305		\$0	\$421,249	\$0	\$214,315	\$229,684	\$57,408	\$51,999	\$1,130	\$0	\$0	\$609,520
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$1,585,305		\$0	\$421,249	\$0	\$214,315	\$229,684	\$57,408	\$51,999	\$1,130	\$0	\$0	\$609,520

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	\$23,144,062	\$10,580,808	\$1,478,561	\$4,829,587	\$1,008	\$6,254,102
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$47,922	\$21,423	\$7,953	\$7,637	\$0	\$10,908
5	STATE INCOME TAX	\$424,826	\$165,005	\$30,767	\$118,923	\$31	\$110,099
6	OPERATING EXPENSES & OTHER TAXES	\$19,718,732	\$8,842,987	\$3,278,140	\$3,354,833	\$385,019	\$3,857,752
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	\$8,546,792	\$0	\$3,773,347	\$0	\$1,592,597	\$0	\$4,784	\$0	\$1,752,420	
2		CENTRAL OFFICE SWITCHING	\$19,863,039	\$0	\$0	\$0	\$19,863,039	\$0	\$0	\$0	\$0	
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		CENTRAL OFFICE TRANSMISSION	\$48,311,241	\$0	\$12,531,691	\$0	\$2,554,124	\$0	\$16,052,109	\$0	\$17,173,317	
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6		CABLE AND WIRE FACILITIES	\$72,371,232	\$0	\$51,313,200	\$0	\$944,024	\$0	\$9,385,735	\$0	\$10,728,274	
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		INTANGIBLE ASSETS	\$74,857	\$0	\$332,482	\$0	\$120,132	\$0	\$135,618	\$0	\$146,601	
9		TOTAL PLANT IN SERVICE	\$149,827,161	\$0	\$67,950,719	\$0	\$25,073,915	\$0	\$26,997,106	\$0	\$29,800,613	
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$1,112,334	\$0	\$488,874	\$0	\$186,426	\$0	\$193,131	\$0	\$243,867	
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		TELEPHONE PLANT ADJUSTMENT	\$741,284	\$0	\$285,201	\$0	\$70,103	\$0	\$177,491	\$0	\$208,466	
14		TOTAL PROPERTY PLANT & EQUIP.	\$151,680,779	\$0	\$68,724,793	\$0	\$25,330,444	\$0	\$27,367,728	\$0	\$30,252,946	
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$125,465,051	\$0	\$56,786,172	\$0	\$23,337,200	\$0	\$22,074,362	\$0	\$23,263,438	
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,650	\$0	\$1,736	\$0	\$479	\$0	\$1,117	\$0	\$1,318	
20		OPERATING DEFERRED INCOME TAX	\$3,999,381	\$0	\$1,777,849	\$0	\$674,557	\$0	\$622,219	\$0	\$924,745	
21		OTHER DEFERRED CREDITS - NET	\$37,427	\$0	\$15,857	\$0	\$10,505	\$0	\$4,185	\$0	\$6,879	
22		NET TELEPHONE PLANT	\$22,174,270	\$0	\$10,143,179	\$0	\$1,307,702	\$0	\$4,665,845	\$0	\$6,056,566	
23		MATERIALS AND SUPPLIES	\$334,228	\$0	\$147,644	\$0	\$61,187	\$0	\$50,187	\$0	\$75,200	
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		CASH WORKING CAPITAL	\$635,565	\$0	\$289,984	\$0	\$109,671	\$0	\$113,553	\$0	\$122,336	
28		NET TEL PLANT M&S & WORKING CAPITAL	\$23,144,062	\$0	\$10,580,807	\$0	\$1,478,560	\$0	\$4,829,586	\$0	\$6,254,102	
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,428,888	\$0	\$1,111,214	\$0	\$155,454	\$0	\$506,416	\$0	\$106	\$655,997
30		PLANT SPECIFIC EXPENSE	\$4,710,985	\$0	\$1,787,817	\$0	\$1,253,304	\$0	\$773,031	\$0	\$714	\$896,119
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,567,229	\$0	\$2,168,679	\$0	\$432,143	\$0	\$452,380	\$0	\$0	\$514,028
32		DEPRECIATION & AMORTIZATION	\$6,176,502	\$0	\$2,680,369	\$0	\$642,331	\$0	\$1,286,498	\$0	\$1,665	\$1,567,148
33		MARKETING EXPENSE	\$935,052	\$0	\$432,251	\$0	\$157,937	\$0	\$153,737	\$0	\$30	\$191,097
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$566,817	\$0	\$95,772	\$0	\$68,414	\$0	\$61,307	\$0	\$277,507	\$63,816
35		CORPORATE OPERATIONS EXPENSES	\$3,702,975	\$0	\$1,687,162	\$0	\$681,756	\$0	\$620,175	\$0	\$106,614	\$607,267
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$557,172	\$0	\$246,531	\$0	\$103,207	\$0	\$86,580	\$0	\$17	\$120,836
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$498,000)	\$0	(\$255,556)	\$0	(\$60,953)	\$0	(\$78,875)	\$0	(\$28)	(\$102,558)
40		NON OPERATING EXPENSE	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0
41		SUBTOTAL OPERATING EXPENSE	\$19,718,731	\$0	\$8,842,987	\$0	\$3,278,140	\$0	\$3,354,833	\$0	\$385,018	\$3,857,753
42		STATE INCOME TAX - NET OF ITC	\$424,826	\$0	\$165,005	\$0	\$30,767	\$0	\$118,923	\$0	\$32	\$110,099
43		SUBTOTAL OPER EXPENSE & TAX	\$20,143,557	\$0	\$9,007,992	\$0	\$3,308,907	\$0	\$3,473,756	\$0	\$385,050	\$3,967,852
44		FEDERAL INCOME TAX - NET OF ITC	\$632,915	\$0	\$289,691	\$0	\$39,209	\$0	\$132,587	\$0	\$28	\$171,400
45		TOTAL REVENUE REQUIREMENT	\$23,205,361	\$0	\$10,408,897	\$0	\$3,503,571	\$0	\$4,112,759	\$0	\$385,184	\$4,794,950
46		% DISTRIBUTION	100.00%	0.00%	47.58%	0.00%	16.05%	0.00%	16.51%	0.00%	1.75%	18.11%
47		FROZEN MAG SHIFT	\$0	\$0	\$941,936	\$0	(\$1,258,470)	\$0	\$176,192	\$0	\$0	\$140,342
48		POST MAG REVENUE REQUIREMENT	\$23,205,361	\$0	\$11,350,833	\$0	\$2,245,101	\$0	\$4,288,951	\$0	\$385,184	\$4,935,292

A-1.16f SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL MILEAGE	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$21,144,062	(NOTE A)	\$0	\$10,580,807	\$803,266	\$0	\$0	\$461,437	\$79,156	\$134,700	\$1,941,024	\$2,451,202	\$437,360	\$1,007	\$6,254,102
2		RATE OF RETURN	10.49%		0.00%	10.50%	10.53%	0.00%	0.00%	10.49%	10.51%	10.49%	10.49%	10.48%	10.51%	10.50%	10.48%
3		RETURN ON INVESTMENT	\$2,428,888	LN 1+LN 2	\$0	\$1,111,214	\$84,599	\$0	\$0	\$48,404	\$8,323	\$14,129	\$203,612	\$256,841	\$45,903	\$106	\$655,697
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8-LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,428,888	LN 3+LN 4	\$0	\$1,111,214	\$84,599	\$0	\$0	\$48,404	\$8,323	\$14,129	\$203,612	\$256,841	\$45,903	\$106	\$655,697
6		FEDERAL INCOME TAX	\$632,915	LN 30	\$0	\$289,691	\$20,738	\$0	\$0	\$12,656	\$2,162	\$3,653	\$53,343	\$67,362	\$11,881	\$28	\$171,400
7		LESS FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$632,915	LN 6+LN 7	\$0	\$289,691	\$20,738	\$0	\$0	\$12,656	\$2,162	\$3,653	\$53,343	\$67,362	\$11,881	\$28	\$171,400
9		STATE AND LOCAL INCOME TAX	\$424,826	LN 36	\$0	\$165,005	\$18,293	\$0	\$0	\$9,499	\$1,044	\$1,932	\$48,957	\$66,007	\$3,958	\$32	\$110,099
10		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$424,826	LN 9+LN 10	\$0	\$165,005	\$18,293	\$0	\$0	\$9,499	\$1,044	\$1,932	\$48,957	\$66,007	\$3,958	\$32	\$110,099
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$19,718,731	A-8-LN 20	\$0	\$8,842,987	\$2,762,063	\$0	\$1,366	\$329,173	\$89,816	\$95,723	\$1,330,400	\$1,504,180	\$520,253	\$385,018	\$3,857,753
14		NONOPERATING EXP	\$0	A-8-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8-LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$23,205,361		\$0	\$10,408,897	\$2,885,692	\$0	\$1,366	\$399,731	\$101,345	\$115,436	\$1,636,313	\$1,894,391	\$582,055	\$385,184	\$4,794,950
17		GROSS RECEIPTS TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$23,205,361	LN16+LN18	\$0	\$10,408,897	\$2,885,692	\$0	\$1,366	\$399,731	\$101,345	\$115,436	\$1,636,313	\$1,894,391	\$582,055	\$385,184	\$4,794,950
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,428,888	LN 3	\$0	\$1,111,214	\$84,599	\$0	\$0	\$48,404	\$8,323	\$14,129	\$203,612	\$256,841	\$45,903	\$106	\$655,697
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	\$47,922	A-12LN 21	\$0	\$21,423	\$6,584	\$0	\$0	\$792	\$190	\$387	\$2,940	\$3,431	\$1,267	\$2	\$10,907
23		TOTAL INCOME ADJUSTMENTS	\$47,922	LN21-LN22	\$0	\$21,424	\$6,584	\$0	\$0	\$792	\$190	\$387	\$2,940	\$3,431	\$1,267	\$2	\$10,907
24		RETURN LESS INCOME ADJ	\$2,380,966	LN20-LN23	\$0	\$1,089,791	\$78,015	\$0	\$0	\$47,611	\$8,133	\$13,742	\$200,673	\$253,411	\$44,696	\$104	\$644,790
25		FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,380,966		\$0	\$1,089,791	\$78,015	\$0	\$0	\$47,611	\$8,133	\$13,742	\$200,673	\$253,411	\$44,696	\$104	\$644,790
27		FEDERAL TAXABLE INCOME	\$2,380,966		\$0	\$1,089,791	\$78,015	\$0	\$0	\$47,611	\$8,133	\$13,742	\$200,673	\$253,411	\$44,696	\$104	\$644,790
28	35.00%	FEDERAL INCOME TAX	\$632,915	LN 27+PTR	\$0	\$289,691	\$20,738	\$0	\$0	\$12,656	\$2,162	\$3,653	\$53,343	\$67,362	\$11,881	\$28	\$171,400
29		FEDERAL SURTAX ALLOCATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$632,915	LN28-LN29	\$0	\$289,691	\$20,738	\$0	\$0	\$12,656	\$2,162	\$3,653	\$53,343	\$67,362	\$11,881	\$28	\$171,400
31		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$3,013,881		\$0	\$1,379,482	\$98,753	\$0	\$0	\$60,268	\$10,295	\$17,395	\$254,016	\$320,773	\$56,577	\$132	\$816,190
33		STATE TAXABLE INCOME	\$3,013,881		\$0	\$1,379,482	\$98,753	\$0	\$0	\$60,268	\$10,295	\$17,395	\$254,016	\$320,773	\$56,577	\$132	\$816,190
34	9.80%	STATE INCOME TAX	\$424,826	LN 33+PTR	\$0	\$165,005	\$18,293	\$0	\$0	\$9,499	\$1,044	\$1,932	\$48,957	\$66,007	\$3,958	\$32	\$110,099
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	\$424,826	LN34-LN35	\$0	\$165,005	\$18,293	\$0	\$0	\$9,499	\$1,044	\$1,932	\$48,957	\$66,007	\$3,958	\$32	\$110,099
37		FEDERAL TAX AT MAXIMUM RATE	\$1,226,558		\$0	\$561,407	\$40,190	\$0	\$0	\$24,527	\$4,190	\$7,079	\$103,377	\$130,545	\$23,025	\$54	\$332,165
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$1,152,366		\$0	\$527,449	\$37,759	\$0	\$0	\$23,044	\$3,936	\$6,651	\$97,124	\$122,648	\$21,632	\$50	\$312,073

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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	
							SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$8,546,792	A-3, LN 4	\$0	\$3,773,347	\$1,358,624	\$0	\$0	\$146,312	\$54,440	\$33,220	\$572,659	\$881,288	\$269,697	\$4,784	\$1,752,420
2	2210	CENTRAL OFFICE SWITCHING	\$19,863,039	A-4, LN 21+25	\$0	\$0	\$19,750,398	\$0	\$0	\$112,641	\$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	\$48,311,241	A-4, LN 41	\$0	\$12,531,691	\$0	\$0	\$0	\$2,027,231	\$0	\$526,893	\$6,049,202	\$10,002,908	\$0	\$0	\$17,173,317
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	\$72,371,232	A-5, LN 21	\$0	\$51,313,200	\$0	\$0	\$0	\$0	\$840,340	\$103,684	\$4,129,237	\$0	\$5,256,697	\$0	\$10,728,274
7	2690	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$734,857	A-3, LN 15	\$0	\$332,482	\$102,197	\$0	\$0	\$10,387	\$4,192	\$3,356	\$54,444	\$53,374	\$27,800	\$23	\$146,601
9		TOTAL PLANT IN SERVICE	\$149,827,161		\$0	\$67,950,719	\$21,211,220	\$0	\$0	\$2,296,571	\$898,972	\$667,153	\$10,805,543	\$10,637,569	\$5,553,994	\$4,808	\$29,800,613
10		% DISTRIBUTION	100.00%		0.00%	45.38%	14.18%	0.00%	0.00%	1.53%	0.60%	0.45%	7.21%	7.08%	3.71%	0.00%	19.85%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT - SHORT TERM	\$1,112,334	A-6, LN 13	\$0	\$488,874	\$155,835	\$0	\$0	\$18,667	\$6,025	\$5,899	\$76,132	\$82,184	\$34,815	\$37	\$243,867
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	\$741,284	A-6, LN 27	\$0	\$285,201	\$61,335	\$0	\$0	\$3,761	\$14,499	\$3,508	\$76,881	\$84,478	\$16,132	\$24	\$206,466
15		TOTAL PROPERTY PLANT & EQUIP.	\$151,680,779		\$0	\$68,724,793	\$21,428,390	\$0	\$0	\$2,318,999	\$906,496	\$676,559	\$10,958,557	\$10,804,230	\$5,604,941	\$4,868	\$30,252,946
16		% DISTRIBUTION	100.00%		0.00%	45.34%	14.15%	0.00%	0.00%	1.53%	0.60%	0.45%	7.22%	7.11%	3.70%	0.00%	19.90%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$125,465,051	A-7, LN 9	\$0	\$56,786,172	\$20,194,075	\$0	\$0	\$1,809,588	\$818,819	\$514,717	\$8,843,333	\$8,128,906	\$5,102,123	\$3,879	\$23,263,438
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$4,650	A-7, LN 19	\$0	\$1,736	\$411	\$0	\$0	\$22	\$9	\$17	\$844	\$535	\$98	\$0	\$1,318
22	4340	OPERATING DEFERRED INCOME TAX	\$3,999,381	A-7, LN 28	\$0	\$1,777,849	\$566,394	\$0	\$0	\$62,553	\$13,733	\$31,877	\$236,870	\$288,372	\$96,976	\$12	\$924,745
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$37,427	A-7, LNS 30-36	\$0	\$15,857	\$8,359	\$0	\$0	\$1,505	\$613	\$28	\$1,924	\$1,311	\$951	\$1	\$6,879
24		NET TELEPHONE PLANT	\$22,174,270		\$0	\$10,143,179	\$659,131	\$0	\$0	\$445,330	\$73,222	\$129,919	\$1,875,946	\$2,385,107	\$404,393	\$977	\$6,056,366
25		% DISTRIBUTION	100.00%		0.00%	45.87%	3.02%	0.00%	0.00%	2.00%	0.33%	0.58%	8.45%	10.69%	1.84%	0.00%	27.21%
26	1220	MATERIALS AND SUPPLIES	\$334,228	A-3, LN 16	\$0	\$147,644	\$51,525	\$0	\$0	\$5,930	\$1,718	\$2,013	\$19,544	\$22,698	\$7,945	\$10	\$75,200
27	VAR	RTB STOCK - DEFERRED MAINT. & RET.	\$0	A-3, LN 17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN 18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$635,565	A-3, LN 10	\$0	\$289,984	\$92,610	\$0	\$0	\$10,177	\$4,116	\$2,767	\$45,534	\$43,398	\$24,622	\$20	\$122,336
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$23,144,062		\$0	\$10,580,807	\$803,266	\$0	\$0	\$461,437	\$79,156	\$134,700	\$1,941,024	\$2,451,202	\$437,360	\$1,007	\$6,254,102
32		% DISTRIBUTION	100.00%		0.00%	45.72%	3.47%	0.00%	0.00%	1.99%	0.34%	0.58%	8.39%	10.59%	1.89%	0.00%	27.02%

A-3.1ed1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$68,174,280	A-4, LN 42	\$0	\$12,531,691	\$19,750,398	\$0	\$0	\$2,139,872	\$0	\$526,893	\$6,049,202	\$10,002,908	\$0	\$0	\$17,173,317
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	\$72,371,232	A-5, LN 23	\$0	\$51,313,200	\$0	\$0	\$0	\$0	\$840,340	\$103,684	\$4,129,237	\$0	\$5,256,497	\$0	\$10,728,274
1d		TOTAL	\$140,545,512		\$0	\$63,844,890	\$19,750,398	\$0	\$0	\$2,139,872	\$840,340	\$630,577	\$10,178,439	\$10,002,908	\$5,256,497	\$0	\$27,901,591
1e		% DISTRIBUTION	100.00%		0.00%	45.43%	14.05%	0.00%	0.00%	1.52%	0.60%	0.45%	7.24%	7.12%	3.74%	0.00%	19.85%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$8,337,165	LN 1e	\$0	\$3,682,041	\$1,329,205	\$0	\$0	\$142,947	\$53,209	\$32,305	\$558,136	\$566,498	\$262,540	\$0	\$1,710,285
3		GENERAL PURPOSE COMPUTERS	\$209,627	LN 1e & DIRECT	\$0	\$91,306	\$29,420	\$0	\$0	\$3,365	\$1,231	\$915	\$14,523	\$14,790	\$7,157	\$4,784	\$42,135
4		TOTAL GENERAL SUPPORT ASSETS	\$8,546,792		\$0	\$3,773,347	\$1,358,624	\$0	\$0	\$146,312	\$54,440	\$33,220	\$572,659	\$581,288	\$269,697	\$4,784	\$1,752,420
5		% DISTRIBUTION	100.00%		0.00%	44.15%	15.90%	0.00%	0.00%	1.71%	0.64%	0.39%	6.70%	6.80%	3.16%	0.06%	20.50%
6		COEJOT,CWF AND GENERAL SUPPORT	\$149,092,304		\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$10,751,098	\$10,584,196	\$5,526,194	\$4,784	\$29,654,012
7		% DISTRIBUTION	100.00%		0.00%	48.35%	14.16%	0.00%	0.00%	1.53%	0.60%	0.45%	7.21%	7.10%	3.71%	0.00%	19.89%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COEJOT,CWF,GENERAL SUPPORT	\$149,092,304		\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$10,751,098	\$10,584,196	\$5,526,194	\$4,784	\$29,654,012
10		AND EQUAL ACCESS EQUIPMENT	\$149,092,304		\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$10,751,098	\$10,584,196	\$5,526,194	\$4,784	\$29,654,012
11	2680	TANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$734,857	LN 10	\$0	\$332,482	\$102,197	\$0	\$0	\$10,387	\$4,192	\$3,356	\$54,444	\$53,374	\$27,800	\$23	\$146,601
16	1220	MATERIALS AND SUPPLIES	\$334,228	LN 10	\$0	\$147,644	\$51,525	\$0	\$0	\$5,930	\$1,718	\$2,013	\$19,544	\$22,698	\$7,945	\$10	\$75,200
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COEJOT,CWF,GEN SUPP & EQUAL ACCESS	\$92,572,020		\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$0	\$0	\$0	\$0	\$0
22		FOR APPOINTING PRESCRIPTION	\$92,572,020		\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	73.04%	22.80%	0.00%	0.00%	2.47%	0.97%	0.72%	0.00%	0.00%	0.00%	0.00%	0.00%
24		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$76,700,622		\$0	\$0	\$19,750,398	\$0	\$0	\$2,139,872	\$840,340	\$630,577	\$10,178,439	\$10,002,908	\$5,256,497	\$0	\$27,901,591
24		CARRIER ACCESS BILLING EXPENSES	\$76,700,622		\$0	\$0	\$19,750,398	\$0	\$0	\$2,139,872	\$840,340	\$630,577	\$10,178,439	\$10,002,908	\$5,256,497	\$0	\$27,901,591
24		% DISTRIBUTION	100.00%		0.00%	0.00%	25.75%	0.00%	0.00%	2.79%	1.10%	0.82%	13.27%	13.04%	6.85%	0.00%	36.38%



A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$22,899,407	DIRECT	\$0	\$0	\$0	\$0	\$0	\$54,956	\$0	\$0	\$5,671,134	\$0	\$0	\$0	\$17,173,317
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP comm/2680)	\$625,009	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625,009	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$12,909,758	LN 4-DIRECT	\$0	\$12,531,691	\$0	\$0	\$0	\$0	\$0	\$0	\$378,068	\$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	\$11,079,118	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$1,174,327	\$0	\$526,893	\$0	\$9,377,899	\$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	\$11,079,118		\$0	\$0	\$0	\$0	\$0	\$1,174,327	\$0	\$526,893	\$0	\$9,377,899	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$797,949	DIRECT	\$0	\$0	\$0	\$0	\$0	\$797,949	\$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	\$48,311,241		\$0	\$12,531,691	\$0	\$0	\$0	\$2,027,231	\$0	\$526,893	\$6,049,202	\$10,002,908	\$0	\$0	\$17,173,317
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$68,174,280		\$0	\$12,531,691	\$19,750,398	\$0	\$0	\$2,139,872	\$0	\$526,893	\$6,049,202	\$10,002,908	\$0	\$0	\$17,173,317
43		% DISTRIBUTION	100.00%		0.00%	18.38%	28.97%	0.00%	0.00%	3.14%	0.00%	0.77%	8.87%	14.67%	0.00%	0.00%	25.19%
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	100%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	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%	99.04%	0.00%	0.00%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	30.59%	0.00%	0.00%	0.00%	5.66%	0.00%	1.01%	11.99%	17.85%	0.00%	0.00%	32.90%

A-5.1ed1 INFORMATION ORIGIN/TERMINATION AND CABLE AND WIRE FACILITIES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF		100% AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF		100% AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.32%	24.68%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		COIN PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COMLESS PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$51,581,169	LN 1/DIRECT	\$0	\$51,313,200	\$0	\$0	\$0	\$0	\$0	\$0	\$267,970	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$14,610,894	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$21,352	\$0	\$3,861,267	\$0	\$0	\$0	\$10,728,274
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	\$5,120,726	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,120,726	\$0	\$0
17a		IX TRUNK - ACCESS	\$788,959	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$519,504	\$103,684	\$0	\$0	\$135,771	\$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	\$299,484	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$299,484	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$72,371,232		\$0	\$51,313,200	\$0	\$0	\$0	\$0	\$840,340	\$103,684	\$4,129,237	\$0	\$5,256,497	\$0	\$10,728,274
22		% DISTRIBUTION	100.00%		0.00%	70.90%	0.00%	0.00%	0.00%	0.00%	1.16%	0.14%	5.71%	0.00%	7.26%	0.00%	14.82%
23		TOTAL CABLE & WIRE FACILITIES	\$72,371,232		\$0	\$51,313,200	\$0	\$0	\$0	\$0	\$840,340	\$103,684	\$4,129,237	\$0	\$5,256,497	\$0	\$10,728,274
24		% DISTRIBUTION	100.00%		0.00%	70.90%	0.00%	0.00%	0.00%	0.00%	1.16%	0.14%	5.71%	0.00%	7.26%	0.00%	14.82%







## PLANT SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$149,092,304	VARIOUS	\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$10,751,098	\$10,584,196	\$5,526,194	\$4,784	\$29,654,012
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$149,092,304		\$0	\$67,618,237	\$21,109,022	\$0	\$0	\$2,286,184	\$894,780	\$663,797	\$10,751,098	\$10,584,196	\$5,526,194	\$4,784	\$29,654,012
4		% DISTRIBUTION	100.00%		0.00%	45.35%	14.16%	0.00%	0.00%	1.53%	0.60%	0.45%	7.21%	7.10%	3.71%	0.00%	19.89%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$47,143	LN 4	\$0	\$21,018	\$8,447	\$0	\$0	\$1,062	\$458	\$102	\$3,096	\$2,703	\$1,440	\$1	\$8,815
7	6120	GENERAL SUPPORT	\$1,198,209	A-3, LN 5	\$0	\$534,465	\$180,161	\$0	\$0	\$17,497	\$6,798	\$5,047	\$85,241	\$84,942	\$42,735	\$712	\$240,611
8		TOTAL GENERAL SUPPORT EXP	\$1,245,352		\$0	\$555,484	\$188,608	\$0	\$0	\$18,558	\$7,256	\$5,149	\$88,337	\$87,645	\$44,175	\$714	\$249,426
9		% DISTRIBUTION	100.00%		0.00%	44.60%	15.14%	0.00%	0.00%	1.49%	0.58%	0.41%	7.09%	7.04%	3.55%	0.06%	20.03%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$943,399	A-4, LN 47	\$0	\$0	\$929,594	\$0	\$0	\$13,805	\$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	\$1,257,364	A-4, LN 48	\$0	\$337,475	\$0	\$0	\$0	\$58,551	\$0	\$14,292	\$150,946	\$245,278	\$0	\$0	\$450,823
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	\$2,200,764		\$0	\$337,475	\$929,594	\$0	\$0	\$72,356	\$0	\$14,292	\$150,946	\$245,278	\$0	\$0	\$450,823
16		% DISTRIBUTION	100.00%		0.00%	15.33%	42.24%	0.00%	0.00%	3.29%	0.00%	0.65%	6.86%	11.15%	0.00%	0.00%	20.48%
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,264,869	A-5, LN 22	\$0	\$894,857	\$0	\$0	\$0	\$0	\$15,937	\$1,554	\$70,376	\$0	\$86,275	\$0	\$195,871
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,710,985		\$0	\$1,787,817	\$1,118,203	\$0	\$0	\$90,914	\$23,193	\$20,994	\$309,660	\$332,922	\$130,449	\$714	\$896,119
26		% DISTRIBUTION	100.00%		0.00%	37.95%	23.74%	0.00%	0.00%	1.93%	0.49%	0.45%	6.57%	7.07%	2.77%	0.02%	19.02%

## PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$68,174,280	A-4.LN 38	\$0	\$12,531,691	\$19,750,398	\$0	\$0	\$2,139,872	\$0	\$526,893	\$6,049,202	\$10,002,908	\$0	\$0	\$17,173,317
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	\$72,371,232	A-5.LN 21	\$0	\$51,313,200	\$0	\$0	\$0	\$0	\$840,340	\$103,684	\$4,129,237	\$0	\$5,256,697	\$0	\$10,728,274
4		TOTAL	\$140,545,512		\$0	\$63,844,891	\$19,750,398	\$0	\$0	\$2,139,872	\$840,340	\$630,577	\$10,178,439	\$10,002,908	\$5,256,697	\$0	\$27,901,591
5		% DISTRIBUTION	100.00%		0.00%	45.43%	14.05%	0.00%	0.00%	1.52%	0.60%	0.45%	7.24%	7.12%	3.74%	0.00%	19.85%
		PLANT NONSPECIFIC EXPENSE															
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,559,021	LN 5	\$0	\$1,160,471	\$366,157	\$0	\$0	\$38,971	\$15,108	\$11,907	\$181,716	\$179,453	\$91,210	\$0	\$514,028
8	6540	ACCESS / USF EXPENSE	\$1,008,208	DIRECT	\$0	\$1,008,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$255,053	A-3.LN 5	\$0	\$109,118	\$39,495	\$0	\$0	\$4,652	\$1,910	\$874	\$19,262	\$18,395	\$9,097	\$155	\$52,096
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$370,161	A-4.LN 47	\$0	\$0	\$370,178	\$0	\$0	(\$17)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,887,894	A-4.LN 48	\$0	\$720,115	\$0	\$0	\$0	\$112,700	\$0	\$35,800	\$360,841	\$601,556	\$0	\$0	\$1,056,881
14		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$2,370,083	A-5.LN 22	\$0	\$1,716,743	\$0	\$0	\$0	\$0	\$24,132	\$2,166	\$99,673	\$0	\$125,353	\$0	\$402,016
17		TOTAL DEP EXP - PLANT IN SERVICE	\$5,883,191		\$0	\$2,545,977	\$409,672	\$0	\$0	\$117,335	\$26,042	\$38,840	\$479,776	\$619,951	\$134,450	\$155	\$1,510,993
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	\$5,883,191		\$0	\$2,545,977	\$409,672	\$0	\$0	\$117,335	\$26,042	\$38,840	\$479,776	\$619,951	\$134,450	\$155	\$1,510,993
20		% DISTRIBUTION	100.00%		0.00%	43.28%	6.96%	0.00%	0.00%	1.99%	0.44%	0.66%	8.16%	10.54%	2.29%	0.00%	25.68%
		AMORTIZATION EXPENSE															
21	6563	CAPITAL LEASE	\$0	A-3.LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$293,311	A-3.LN 10	\$0	\$134,383	\$42,149	\$0	\$0	\$5,014	\$2,033	\$1,246	\$20,987	\$19,831	\$11,503	\$9	\$56,155
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	\$293,311		\$0	\$134,383	\$42,149	\$0	\$0	\$5,014	\$2,033	\$1,246	\$20,987	\$19,831	\$11,503	\$9	\$56,155
28		% DISTRIBUTION	100.00%		0.00%	45.82%	14.37%	0.00%	0.00%	1.71%	0.69%	0.42%	7.16%	6.76%	3.92%	0.00%	19.15%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$9,743,731		\$0	\$4,849,039	\$817,979	\$0	\$0	\$161,320	\$43,183	\$51,993	\$682,480	\$819,235	\$237,163	\$165	\$2,081,175
30		% DISTRIBUTION	100.00%		0.00%	49.77%	8.39%	0.00%	0.00%	1.66%	0.44%	0.53%	7.00%	8.41%	2.43%	0.00%	21.36%
		RENT REVENUES/ OTHER INC/ G-L															
31	5240/7100/7500	GEN SUPPORT ASSETS	\$63,486	A-3.LN 5	\$0	\$26,150	\$11,223	\$0	\$0	\$879	\$135	\$520	\$3,173	\$4,571	\$1,314	\$28	\$15,494
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$133,436	A-4.LN 43	\$0	\$19,660	\$39,038	\$0	\$0	\$3,170	\$0	\$2,211	\$10,673	\$19,986	\$0	\$0	\$38,698
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$301,078	A-5.LN 22	\$0	\$209,776	\$0	\$0	\$0	\$0	\$3,282	\$496	\$14,363	\$0	\$24,796	\$0	\$48,366
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	\$498,000		\$0	\$255,586	\$50,260	\$0	\$0	\$4,049	\$3,417	\$3,226	\$28,208	\$24,557	\$26,110	\$28	\$102,558



