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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$54,369,057	S-2,LN 35	\$0	\$11,431,261	\$0	\$10,038,431	\$7,702,899	\$2,215,183	\$459,761	\$5,326	\$0	\$0	\$22,516,197
2	RATE OF RETURN	10.94%		0.00%	10.88%	0.00%	10.88%	11.25%	11.25%	10.88%	11.25%	0.00%	0.00%	10.88%
3	RETURN ON INVESTMENT	\$5,949,848	LN1*LN 2	\$0	\$1,243,150	\$0	\$1,091,679	\$866,576	\$249,208	\$49,999	\$599	\$0	\$0	\$2,448,636
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	\$5,949,848	LN3-LN4	\$0	\$1,243,150	\$0	\$1,091,679	\$866,576	\$249,208	\$49,999	\$599	\$0	\$0	\$2,448,636
6	FEDERAL OPERATING INCOME TAX	\$3,201,217	LN 28	\$0	\$668,850	\$0	\$587,351	\$466,158	\$134,105	\$26,906	\$323	\$0	\$0	\$1,317,524
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	\$3,201,217	LN 6+LN 7	\$0	\$668,850	\$0	\$587,351	\$466,158	\$134,105	\$26,906	\$323	\$0	\$0	\$1,317,524
9	STATE AND LOCAL INCOME TAX	\$750,006	LN 33	\$0	\$155,830	\$0	\$131,390	\$110,960	\$30,359	\$6,786	\$74	\$0	\$0	\$314,605
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	\$750,006	LN 9+LN 10	\$0	\$155,830	\$0	\$131,390	\$110,960	\$30,359	\$6,786	\$74	\$0	\$0	\$314,605
13	OPERATING EXPENSE AND TAX	\$43,687,422	S-8,LN 20	\$0	\$11,230,209	\$0	\$6,553,384	\$6,116,764	\$2,180,947	\$331,571	\$17,955	\$0	\$0	\$17,256,592
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	\$53,588,492	5+8+11 thru 15	\$0	\$13,298,039	\$0	\$8,363,805	\$7,560,459	\$2,594,619	\$415,262	\$18,951	\$0	\$0	\$21,337,357
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$59,724	LN 16*LN 17	\$0	\$0	\$0	\$0	\$15,766	\$3,442	\$880	\$24	\$0	\$0	\$39,613
19	TOTAL REVENUE REQUIREMENT	\$53,648,216		\$0	\$13,298,039	\$0	\$8,363,805	\$7,576,225	\$2,598,061	\$416,142	\$18,975	\$0	\$0	\$21,376,970

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2,LN 33 LESS AC'S 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
20	RETURN ON INVESTMENT	\$5,949,848	LN 3	\$0	\$1,243,150	\$0	\$1,091,679	\$866,576	\$249,208	\$49,999	\$599	\$0	\$0	\$2,448,636
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12,LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$4,731	S-12,LN 25-26	\$0	\$1,000	\$0	\$884	\$854	\$156	\$30	\$0	\$0	\$0	\$1,806
23	TOTAL INCOME ADJUSTMENTS	\$4,731	LN 21+22	\$0	\$1,000	\$0	\$884	\$854	\$156	\$30	\$0	\$0	\$0	\$1,806
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$5,945,117		\$0	\$1,242,149	\$0	\$1,090,795	\$865,722	\$249,052	\$49,969	\$599	\$0	\$0	\$2,446,831
26	FEDERAL INCOME TAX @	35%	LN 25*FIT	\$0	\$668,850	\$0	\$587,351	\$466,158	\$134,105	\$26,906	\$323	\$0	\$0	\$1,317,524
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	\$3,201,217	LN26-LN27	\$0	\$668,850	\$0	\$587,351	\$466,158	\$134,105	\$26,906	\$323	\$0	\$0	\$1,317,524
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$9,146,334	LN25+LN28-S-12,LI	\$0	\$1,910,999	\$0	\$1,678,147	\$1,331,880	\$383,156	\$76,875	\$922	\$0	\$0	\$3,764,355
31	STATE INCOME TAX @	6.99%	LN 30*FIT	\$0	\$155,830	\$0	\$131,390	\$110,960	\$30,359	\$6,786	\$74	\$0	\$0	\$314,605
32	STATE SURTAX EXEMPTION	\$750,006	S-2,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$750,006		\$0	\$155,830	\$0	\$131,390	\$110,960	\$30,359	\$6,786	\$74	\$0	\$0	\$314,605

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
					INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$17,880,071	S-3, LN 10	\$0	\$4,206,760	\$0	\$2,933,095	\$2,885,305	\$721,763	\$144,602	\$2,708	\$0	\$0	\$6,985,837	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$26,271,413	S-4, LN 52	\$0	\$14,261,582	\$0	\$0	\$4,275,368	\$2,318,324	\$0	\$0	\$0	\$0	\$5,416,138	\$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	\$64,995,565	S-4, LN 78	\$0	\$8,623,133	\$0	\$25,482,062	\$6,587,158	\$1,971,041	\$1,187,046	\$12,526	\$0	\$0	\$21,132,599	\$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	\$158,777,242	S-5, LN 42	\$0	\$35,620,435	\$0	\$12,891,494	\$25,968,509	\$8,440,688	\$349,250	\$8,641	\$0	\$0	\$75,498,225	\$0
7	TANGIBLE ASSETS		2680	\$2,536	S-3, LN 29	\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$0
8	INTANGIBLE ASSETS		2690	\$3,869,855	S-3, LN 36	\$0	\$986,612	\$0	\$841,104	\$439,964	\$220,205	\$8,616	\$185	\$0	\$0	\$1,373,168	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$271,796,682		\$0	\$63,699,027	\$0	\$42,148,124	\$40,156,367	\$13,672,131	\$1,689,534	\$24,061	\$0	\$0	\$110,407,438	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.44%	0.00%	15.51%	14.77%	5.03%	0.62%	0.01%	0.00%	0.00%	40.62%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	(\$40,855)	S-6, LN 9	\$0	(\$11,329)	\$0	(\$4,808)	(\$8,667)	\$0	(\$585)	\$0	\$0	\$0	(\$15,395)	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$1,999,755	S-6, LN 15	\$0	\$447,435	\$0	\$295,032	\$269,399	\$69,608	\$11,577	\$37	\$0	\$0	\$816,669	\$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	(\$440,764)	S-6, LN 27	\$0	(\$122,135)	\$0	(\$51,836)	(\$93,440)	\$0	(\$7,384)	\$0	\$0	\$0	(\$165,969)	\$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			\$273,224,788		\$0	\$64,012,997	\$0	\$42,386,511	\$40,323,659	\$13,741,740	\$1,693,041	\$24,097	\$0	\$0	\$111,042,742	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.43%	0.00%	15.51%	14.76%	5.03%	0.62%	0.01%	0.00%	0.00%	40.64%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$212,589,932	S-7, LN 18	\$0	\$51,075,494	\$0	\$31,051,808	\$31,886,088	\$11,202,964	\$1,179,594	\$18,539	\$0	\$0	\$86,175,645	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$2,536	S-7, LN 23	\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$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	(\$128,123)	S-7, LN 25	\$0	(\$35,503)	\$0	(\$15,068)	(\$27,161)	\$0	(\$2,146)	\$0	\$0	\$0	(\$48,245)	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$8,415,658	S-7, LN 32	\$0	\$2,042,552	\$0	\$1,527,027	\$1,065,928	\$427,749	\$66,226	\$724	\$0	\$0	\$3,285,452	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$351,693	S-7, LN 38	\$0	\$98,621	\$0	\$47,815	\$65,144	\$9,364	\$2,857	\$345	\$0	\$0	\$127,546	\$0
26	NET TELEPHONE PLANT			\$51,993,092		\$0	\$10,831,329	\$0	\$9,774,561	\$7,333,596	\$2,101,552	\$446,691	\$4,488	\$0	\$0	\$21,500,874	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.83%	0.00%	18.80%	14.10%	4.04%	0.86%	0.01%	0.00%	0.00%	41.35%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$961,896	S-6, LN 31	\$0	\$218,128	\$0	\$70,517	\$167,151	\$39,108	\$3,249	\$75	\$0	\$0	\$463,668	\$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		\$1,414,070		\$0	\$381,804	\$0	\$193,353	\$202,152	\$74,523	\$9,821	\$762	\$0	\$0	\$551,655	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$54,369,057		\$0	\$11,431,261	\$0	\$10,038,431	\$7,702,899	\$2,215,183	\$459,761	\$5,326	\$0	\$0	\$22,516,197	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.03%	0.00%	18.46%	14.17%	4.07%	0.85%	0.01%	0.00%	0.00%	41.41%	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			\$18,185,320		\$0	\$4,639,171	\$0	\$2,456,066	\$2,712,025	\$930,486	\$139,417	\$10,696	\$0	\$0	\$7,296,055	\$0
3	% DISTRIBUTION			99.99%		0.00%	25.51%	0.00%	13.51%	14.91%	5.12%	0.77%	0.06%	0.00%	0.00%	40.12%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$250,044,220		\$0	\$58,505,151	\$0	\$38,373,556	\$36,831,035	\$12,730,052	\$1,536,296	\$21,167	\$0	\$0	\$102,046,962	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.40%	0.00%	15.35%	14.73%	5.09%	0.61%	0.01%	0.00%	0.00%	40.81%	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)			\$17,483,620	LN 6+DIRECT	\$0	\$4,116,258	\$0	\$2,861,563	\$2,823,855	\$702,258	\$141,513	\$2,665	\$0	\$0	\$6,835,508	\$0
9	GENERAL PURPOSE COMPUTERS			\$396,451	LN 6+DIRECT	\$0	\$90,502	\$0	\$71,532	\$61,450	\$19,505	\$3,089	\$44	\$0	\$0	\$150,329	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$17,880,071		\$0	\$4,206,760	\$0	\$2,933,095	\$2,885,305	\$721,763	\$144,602	\$2,708	\$0	\$0	\$6,985,837	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.53%	0.00%	16.40%	16.14%	4.04%	0.81%	0.02%	0.00%	0.00%	39.07%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	ORIG/TERM AND C&WF			\$267,924,291		\$0	\$62,711,911	\$0	\$41,306,651	\$39,716,340	\$13,451,815	\$1,680,898	\$23,876	\$0	\$0	\$109,032,800	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.41%	0.00%	15.42%	14.82%	5.02%	0.63%	0.01%	0.00%	0.00%	40.70%	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	\$2,536	LN 11+DIRECT	\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$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			\$2,536		\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$2,536		\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$0
28	TOTAL TANGIBLE ASSETS			\$2,536		\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$0
29	% DISTRIBUTION			100.00%		0.00%	19.88%	0.00%	14.50%	2.50%	4.39%	0.76%	0.00%	0.00%	0.00%	57.97%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
30	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$267,926,827		\$0	\$62,712,415	\$0	\$41,307,019	\$39,716,403	\$13,451,927	\$1,680,917	\$23,876	\$0	\$0	\$109,034,270	\$0
31	% DISTRIBUTION			100.00%		0.00%	23.41%	0.00%	15.42%	14.82%	5.02%	0.63%	0.01%	0.00%	0.00%	40.70%	0.00%
INTANGIBLE ASSETS																	
ALLOCATED																	
32	DIRECT ASSIGNMENT		2690	\$3,869,855	LN 33	\$0	\$986,612	\$0	\$841,104	\$439,964	\$220,205	\$8,616	\$185	\$0	\$0	\$1,373,168	\$0
33	TOTAL INTANGIBLES			\$3,869,855	\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	% DISTRIBUTION			100.00%		0.00%	25.49%	0.00%	21.73%	11.37%	5.69%	0.22%	0.00%	0.00%	0.00%	35.48%	0.00%



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT ACCESS		2210 2.0														
44	NON ACCESS		2.1	\$0	LN 11-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING		2.3	\$0	LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	LOCAL SWITCHING EQUIPMENT ACCESS		2210 3.0														
49	EQUAL ACCESS		3.1	\$26,271,413	LN 13	\$0	\$14,261,582	\$0	\$0	\$4,275,368	\$2,318,324	\$0	\$0	\$0	\$0	\$5,416,138	\$0
50	SUBTOTAL LOCAL SWITCHING		3.2	\$26,271,413	S-6, LN 3	\$0	\$0	\$0	\$0	\$4,275,368	\$2,318,324	\$0	\$0	\$0	\$0	\$5,416,138	\$0
51	% DISTRIBUTION			100.00%		0.00%	54.29%	0.00%	0.00%	16.27%	8.82%	0.00%	0.00%	0.00%	0.00%	20.62%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$26,271,413		\$0	\$14,261,582	\$0	\$0	\$4,275,368	\$2,318,324	\$0	\$0	\$0	\$0	\$5,416,138	\$0
53	% DISTRIBUTION			100.00%		0.00%	54.29%	0.00%	0.00%	16.27%	8.82%	0.00%	0.00%	0.00%	0.00%	20.62%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$8,070,247	AL-1LN12	\$0	\$27,242	\$0	\$4,430,416	\$31,905	\$7,801	\$123,404	\$911	\$0	\$0	\$3,448,567	\$0
56	EXCH TRUNK - EAS		4.121	\$408,593	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408,593	\$0
57	4.11D - DSL-EQUIP		4.11 DSL	\$10,520,706	DIRECT	\$0	\$0	\$0	\$10,520,706	\$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	\$29,793,362	AL-1LN 2	\$0	\$7,425,598	\$0	\$23,888	\$5,406,517	\$1,771,543	\$34,446	\$1,044	\$0	\$0	\$15,130,325	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,692,972	DIRECT	\$0	\$0	\$0	\$501,433	\$0	\$0	\$674,327	\$5,245	\$0	\$0	\$511,966	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$50,485,880		\$0	\$7,452,840	\$0	\$15,476,443	\$5,438,423	\$1,779,344	\$832,177	\$7,201	\$0	\$0	\$19,499,451	\$0
63	% DISTRIBUTION			100.00%		0.00%	14.76%	0.00%	30.65%	10.77%	3.52%	1.65%	0.01%	0.00%	0.00%	38.62%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$511,712	DIRECT	\$0	\$0	\$0	\$511,712	\$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	\$9,836,553	AL-1LN14	\$0	\$0	\$0	\$9,489,780	\$0	\$0	\$341,667	\$5,106	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,776,566	AL-1LN6	\$0	\$761,028	\$0	\$4,127	\$729,577	\$155,158	\$13,202	\$218	\$0	\$0	\$113,255	\$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			\$11,613,119		\$0	\$761,028	\$0	\$9,493,907	\$729,577	\$155,158	\$354,869	\$5,325	\$0	\$0	\$113,255	\$0
71	% DISTRIBUTION			100.00%		0.00%	6.55%	0.00%	81.75%	6.28%	1.34%	3.06%	0.05%	0.00%	0.00%	0.98%	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	\$2,384,854	LN 15-DIRECT	\$0	\$409,265	\$0	\$419,158	\$36,538	\$0	\$0	\$0	\$0	\$0	\$1,519,892	\$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			\$2,384,854		\$0	\$409,265	\$0	\$419,158	\$36,538	\$0	\$0	\$0	\$0	\$0	\$1,519,892	\$0
76	% DISTRIBUTION			100.00%		0.00%	17.16%	0.00%	0.00%	17.58%	1.53%	0.00%	0.00%	0.00%	0.00%	63.73%	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			\$64,995,565		\$0	\$8,623,133	\$0	\$25,482,062	\$6,587,158	\$1,971,041	\$1,187,046	\$12,526	\$0	\$0	\$21,132,599	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.27%	0.00%	39.21%	10.13%	3.03%	1.83%	0.02%	0.00%	0.00%	32.51%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$91,266,978		\$0	\$22,884,715	\$0	\$25,482,062	\$10,862,526	\$4,289,365	\$1,187,046	\$12,526	\$0	\$0	\$26,548,738	\$0
81	% DISTRIBUTION			100.00%		0.00%	25.07%	0.00%	27.92%	11.90%	4.70%	1.30%	0.01%	0.00%	0.00%	29.09%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	19.05%	6.34%	0.00%	0.00%	0.00%	0.00%	49.61%	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%	24.92%	0.00%	0.09%	18.99%	6.31%	0.13%	0.00%	0.00%	0.00%	49.55%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1,LN 12	0.00%	0.33%	0.00%	61.44%	0.32%	0.08%	2.88%	0.02%	0.00%	0.00%	34.93%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1,LN 14	0.00%	0.00%	0.00%	96.56%	0.00%	0.00%	3.40%	0.04%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1,LN 8	0.00%	29.71%	0.00%	10.52%	26.21%	7.71%	4.90%	0.02%	0.00%	0.00%	20.93%	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%	20.85%	0.00%	0.00%	20.78%	4.13%	0.00%	0.00%	0.00%	0.00%	54.23%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGIN/TERMINATION		2310														
10	OTHER 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			\$141,327,677	LN 3	\$0	\$35,223,746	\$0	\$101,126	\$25,595,340	\$8,359,109	\$172,399	\$5,145	\$0	\$0	\$71,870,811	\$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	\$141,327,677		\$0	\$35,223,746	\$0	\$101,126	\$25,595,340	\$8,359,109	\$172,399	\$5,145	\$0	\$0	\$71,870,811	\$0
22	EXCHANGE WIDEBAND - JOINT			\$6,553,145	LN 4	\$0	\$20,194	\$0	\$3,814,276	\$21,420	\$5,685	\$83,872	\$1,250	\$0	\$0	\$2,606,447	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$3,455,389	DIRECT	\$0	\$0	\$0	\$3,455,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$10,008,534		\$0	\$20,194	\$0	\$7,269,665	\$21,420	\$5,685	\$83,872	\$1,250	\$0	\$0	\$2,606,447	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$578,916	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$578,916	\$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	\$578,916		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$578,916	\$0
28	INTEREXCHANGE WIDEBAND			\$5,552,001	LN 5	\$0	\$0	\$0	\$5,467,529	\$0	\$0	\$82,316	\$2,156	\$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	\$5,552,001		\$0	\$0	\$0	\$5,467,529	\$0	\$0	\$82,316	\$2,156	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$825,335	LN 6	\$0	\$294,860	\$0	\$53,174	\$283,139	\$65,879	\$10,663	\$90	\$0	\$0	\$117,529	\$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	\$825,335		\$0	\$294,860	\$0	\$53,174	\$283,139	\$65,879	\$10,663	\$90	\$0	\$0	\$117,529	\$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			\$484,780	LN 8	\$0	\$81,635	\$0	\$0	\$68,609	\$10,014	\$0	\$0	\$0	\$0	\$324,522	\$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	\$484,780		\$0	\$81,635	\$0	\$0	\$68,609	\$10,014	\$0	\$0	\$0	\$0	\$324,522	\$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			\$158,777,242		\$0	\$35,620,435	\$0	\$12,891,494	\$25,968,809	\$8,440,688	\$349,250	\$8,641	\$0	\$0	\$75,498,225	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.43%	0.00%	8.12%	16.36%	5.32%	0.22%	0.01%	0.00%	0.00%	47.55%	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%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	25.04%	0.00%	30.32%	11.24%	4.84%	1.30%	0.02%	0.00%	0.00%	27.24%	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%	22.23%	0.00%	9.14%	16.95%	5.62%	0.24%	0.01%	0.00%	0.00%	45.82%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3,LN 28	0.00%	19.88%	0.00%	14.50%	2.50%	4.39%	0.76%	0.00%	0.00%	0.00%	57.97%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3,LN 30	0.00%	19.88%	0.00%	14.50%	2.50%	4.39%	0.76%	0.00%	0.00%	0.00%	57.97%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		100.00%	S-6,LN 9	0.00%	27.71%	0.00%	11.76%	21.20%	0.00%	1.68%	0.00%	0.00%	0.00%	37.65%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6,LN 27	0.00%	27.71%	0.00%	11.76%	21.20%	0.00%	1.68%	0.00%	0.00%	0.00%	37.65%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE		3100														
11	GENERAL SUPPORT			\$14,303,709	LN 1+DIRECT	\$0	\$3,380,045	\$0	\$2,300,098	\$2,344,966	\$572,507	\$120,566	\$1,955	\$0	\$0	\$5,583,572	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$24,491,690	S-4,LN53+DIR	\$0	\$13,133,908	\$0	\$0	\$4,074,622	\$2,187,116	\$0	\$0	\$0	\$0	\$5,096,044	\$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			\$47,506,780	S-4,LN79+DIR	\$0	\$6,284,889	\$0	\$18,425,287	\$4,819,545	\$1,496,510	\$812,591	\$9,377	\$0	\$0	\$15,658,581	\$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			\$126,287,753	LN 4+DIRECT	\$0	\$28,276,652	\$0	\$10,326,422	\$20,646,956	\$6,946,831	\$246,237	\$7,208	\$0	\$0	\$59,837,447	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$212,589,932		\$0	\$51,075,494	\$0	\$31,051,808	\$31,886,088	\$11,202,964	\$1,179,394	\$18,539	\$0	\$0	\$86,175,645	\$0
19	ACCUM DEPRECIATION - FUTURE USE		3200		LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS		3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$2,536	LN 7+DIRECT	\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$2,536		\$0	\$504	\$0	\$368	\$63	\$111	\$19	\$0	\$0	\$0	\$1,470	\$0
24	INTANGIBLE ASSETS		3500		S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT		3600		LN 10+DIRECT	(\$128,123)	(\$35,303)	\$0	(\$15,068)	(\$27,161)	\$0	(\$2,146)	\$0	\$0	\$0	(\$48,245)	\$0
26	TOTAL ACCUM AMORTIZATION			(\$125,587)		\$0	(\$34,999)	\$0	(\$14,700)	(\$27,098)	\$111	(\$2,127)	\$0	\$0	\$0	(\$46,775)	\$0
	NET OPERATING DEFERRED INC TAX		4100&														
27	GENERAL SUPPORT		4340		LN 1+DIRECT	\$251,267	\$66,469	\$0	\$52,907	\$46,177	\$10,785	\$1,972	\$69	\$0	\$0	\$72,888	\$0
28	CENTRAL OFFICE EQUIP			\$2,851,259	LN 2+DIRECT	\$0	\$778,465	\$0	\$985,393	\$246,246	\$114,179	\$47,154	\$375	\$0	\$0	\$679,447	\$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			\$4,870,735	LN 4+DIRECT	\$0	\$1,093,634	\$0	\$409,775	\$725,310	\$276,195	\$14,183	\$229	\$0	\$0	\$2,351,411	\$0
31	UNDISTRIBUTED			\$442,397	LN 5+DIRECT	\$0	\$103,984	\$0	\$78,953	\$48,195	\$26,590	\$2,918	\$51	\$0	\$0	\$181,706	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$8,415,658		\$0	\$2,042,552	\$0	\$1,527,027	\$1,065,928	\$427,749	\$66,226	\$724	\$0	\$0	\$3,285,452	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET		4040&														
33	GENERAL SUPPORT		4360		LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310		S-3,LN 3	\$351,693	\$98,621	\$0	\$47,815	\$65,144	\$9,364	\$2,857	\$345	\$0	\$0	\$127,546	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$351,693		\$0	\$98,621	\$0	\$47,815	\$65,144	\$9,364	\$2,857	\$345	\$0	\$0	\$127,546	\$0



## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3, LN 11	0.00%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	25.04%	0.00%	30.32%	11.24%	4.84%	1.30%	0.02%	0.00%	0.00%	27.24%	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%	22.23%	0.00%	9.14%	16.95%	5.62%	0.24%	0.01%	0.00%	0.00%	45.82%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT		6110	\$75,631	LN 1+DIRECT	\$0	\$18,365	\$0	\$10,485	\$12,419	\$4,665	\$305	\$8	\$0	\$0	\$29,384	\$0
8	GENERAL SUPPORT		6120	\$2,520,700	LN 1+DIRECT	\$0	\$579,536	\$0	\$376,495	\$365,566	\$136,602	\$15,383	\$272	\$0	\$0	\$1,046,647	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,596,331		\$0	\$597,901	\$0	\$386,980	\$377,985	\$141,267	\$15,887	\$281	\$0	\$0	\$1,076,031	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.03%	0.00%	14.90%	14.56%	5.44%	0.61%	0.01%	0.00%	0.00%	41.44%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,655,275	LN 2+DIRECT	\$0	\$405,101	\$0	\$454,029	\$212,479	\$68,506	\$24,639	\$175	\$0	\$0	\$490,346	\$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	\$2,392,057	LN 2+DIRECT	\$0	\$677,018	\$0	\$684,613	\$279,849	\$107,200	\$26,083	\$283	\$0	\$0	\$617,011	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,047,332		\$0	\$1,082,119	\$0	\$1,138,642	\$492,328	\$175,706	\$50,722	\$457	\$0	\$0	\$1,107,356	\$0
16	% DISTRIBUTION			100.00%		0.00%	26.74%	0.00%	28.13%	12.16%	4.34%	1.25%	0.01%	0.00%	0.00%	27.36%	0.00%
	INFORMATION ORIG/TERM EXPENSE		6310														
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES EXPENSE		6410														
23	ALLOCATED			\$4,203,348	LN 6	\$0	\$930,945	\$0	\$380,970	\$685,477	\$194,242	\$11,382	\$243	\$0	\$0	\$2,000,088	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,203,348		\$0	\$930,945	\$0	\$380,970	\$685,477	\$194,242	\$11,382	\$243	\$0	\$0	\$2,000,088	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.15%	0.00%	9.06%	16.31%	4.62%	0.27%	0.01%	0.00%	0.00%	47.58%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$10,847,012		\$0	\$2,610,965	\$0	\$1,906,592	\$1,555,790	\$511,215	\$77,992	\$981	\$0	\$0	\$4,183,476	\$0
28	% DISTRIBUTION			100.00%		0.00%	24.07%	0.00%	17.58%	14.34%	4.71%	0.72%	0.01%	0.00%	0.00%	38.57%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$8,250,680		\$0	\$2,013,064	\$0	\$1,519,613	\$1,177,805	\$369,948	\$62,105	\$701	\$0	\$0	\$3,107,445	\$0
30	% DISTRIBUTION			100.00%		0.00%	24.40%	0.00%	18.42%	14.28%	4.48%	0.75%	0.01%	0.00%	0.00%	37.66%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
2	CAPITAL LEASES	2881		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2882		100.00%	S-7,LN 7	0.00%	19.88%	0.00%	14.50%	2.50%	4.39%	0.76%	0.00%	0.00%	0.00%	57.97%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	19.88%	0.00%	14.50%	2.50%	4.39%	0.76%	0.00%	0.00%	0.00%	57.97%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	27.11%	0.00%	11.76%	21.20%	0.00%	1.68%	0.00%	0.00%	0.00%	37.65%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	20.15%	0.00%	14.01%	10.71%	3.13%	0.16%	0.00%	0.00%	0.00%	51.84%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$5,852,696	LN 7+DIRECT	\$0	\$1,359,960	\$0	\$860,385	\$864,261	\$307,783	\$35,199	\$596	\$0	\$0	\$2,424,513	\$0
14	ACCESS / USF EXPENSE	6540		\$949,545	DIRECT	\$0	\$959,502	\$0	\$0	(\$9,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$649,977	S-3,LN 11	\$0	\$149,601	\$0	\$111,130	\$101,908	\$26,599	\$4,704	\$77	\$0	\$0	\$255,958	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$499,412	S-4,LN 53	\$0	\$289,227	\$0	\$0	\$71,899	\$33,565	\$0	\$0	\$0	\$0	\$104,721	\$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			\$4,284,336	S-4,LN 79	\$0	\$576,027	\$0	\$1,744,825	\$445,628	\$132,431	\$76,639	\$917	\$0	\$0	\$1,307,868	\$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			\$5,570,483	S-5,LN 43	\$0	\$1,251,837	\$0	\$439,082	\$862,074	\$325,022	\$14,014	\$317	\$0	\$0	\$2,678,135	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$11,004,207		\$0	\$2,266,692	\$0	\$2,295,037	\$1,481,510	\$517,618	\$95,357	\$1,312	\$0	\$0	\$4,346,682	\$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			\$11,004,207		\$0	\$2,266,692	\$0	\$2,295,037	\$1,481,510	\$517,618	\$95,357	\$1,312	\$0	\$0	\$4,346,682	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.60%	0.00%	20.86%	13.46%	4.70%	0.87%	0.01%	0.00%	0.00%	39.50%	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		\$766,554	LN 5+DIRECT	\$0	\$178,616	\$0	\$112,604	\$112,733	\$46,265	\$4,366	\$94	\$0	\$0	\$31,876	\$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			\$766,554		\$0	\$178,616	\$0	\$112,604	\$112,733	\$46,265	\$4,366	\$94	\$0	\$0	\$31,876	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.30%	0.00%	14.69%	14.71%	6.04%	0.57%	0.01%	0.00%	0.00%	40.69%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$53,359	S-3,LN 11+DIR	\$0	\$14,261	\$0	\$9,179	\$8,829	\$369	\$419	\$8	\$0	\$0	\$20,293	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4,LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$143,681	S-5,LN 43+DIR	\$0	\$33,276	\$0	\$9,290	\$28,675	\$1,610	\$657	(\$0)	\$0	\$0	\$70,173	\$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			\$197,039		\$0	\$47,537	\$0	\$18,469	\$37,503	\$1,979	\$1,076	\$8	\$0	\$0	\$90,466	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLD)			100.00%	INPUT	0.00%	17.86%	0.00%	0.00%	13.57%	4.77%	0.00%	0.00%	0.00%	0.00%	63.80%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	30.40%	0.00%	0.00%	13.98%	8.28%	0.00%	0.00%	0.00%	0.00%	47.34%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	35.86%	0.00%	5.12%	34.06%	18.95%	4.94%	1.08%	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%	18.50%	0.07%	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%	44.58%	0.00%	5.42%	32.80%	13.39%	3.01%	0.80%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$2,522,204	INPUT	\$0	\$744,114	\$0	\$60,318	\$346,308	\$154,459	\$31,638	\$7,762	\$0	\$0	\$1,176,202	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$22,297	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$133	\$0	\$0	\$0	\$0	\$0	\$22,163	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$16,931	DIRECT	\$0	\$0	\$0	\$0	\$14,509	\$0	\$0	\$0	\$0	\$0	\$2,422	\$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			\$6,570	LN 3	\$0	\$1,156	\$0	\$0	\$1,019	\$79	\$0	\$0	\$0	\$0	\$4,316	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$6,570		\$0	\$1,156	\$0	\$0	\$1,019	\$79	\$0	\$0	\$0	\$0	\$4,316	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$29,605	DIRECT	\$0	\$29,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$200,649	LN 7	\$0	\$11,882	\$0	\$596	\$37,122	\$143	\$596	\$0	\$0	\$0	\$150,406	\$0
26	- END USER PAYMENT & COLLECTION			\$80,587	LN 4	\$0	\$23,961	\$0	\$0	\$9,615	\$6,871	\$0	\$0	\$0	\$0	\$40,140	\$0
27	- END USER BILLING INQUIRY			\$109,373	LN 8	\$0	\$6,968	\$0	\$198	\$3,714	\$0	\$145	\$0	\$0	\$0	\$98,349	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$420,214		\$0	\$72,416	\$0	\$788	\$50,451	\$7,014	\$651	\$0	\$0	\$0	\$288,895	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$38,434	AL-1LN16	\$0	\$7,536	\$0	\$0	\$19,159	\$8,417	\$0	\$0	\$0	\$0	\$3,323	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$462,392	AL-1LN18,LN19	\$0	\$137,906	\$0	\$0	\$124,256	\$37,987	\$0	\$0	\$0	\$0	\$162,243	\$0
38	- END USER COMMON LINE			\$24,337	DIRECT	\$0	\$24,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$183,332	LN 11	\$0	\$80,038	\$0	\$11,628	\$57,476	\$25,345	\$7,555	\$1,289	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$708,495		\$0	\$249,818	\$0	\$11,628	\$200,891	\$71,748	\$7,555	\$1,289	\$0	\$0	\$165,566	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,128,709	LN 32+LN 40	\$0	\$322,234	\$0	\$12,415	\$251,342	\$78,762	\$8,206	\$1,289	\$0	\$0	\$454,461	\$0
42	% DISTRIBUTION			1200.00%		0.00%	346.34%	0.00%	12.73%	266.41%	89.63%	6.97%	1.82%	0.00%	0.00%	476.11%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$385,234	LN 42+DIRECT	\$0	\$198,643	\$0	\$3,335	\$56,648	\$19,455	\$2,269	\$349	\$0	\$0	\$104,534	\$0
44	TOTAL SERVICES EXPENSE			\$1,559,741		\$0	\$522,034	\$0	\$15,751	\$323,651	\$98,296	\$10,475	\$1,638	\$0	\$0	\$587,896	\$0
45	% DISTRIBUTION			100.00%		0.00%	33.47%	0.00%	1.01%	20.75%	6.30%	0.07%	0.11%	0.00%	0.00%	37.69%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,081,945	LN 12+LN 44	\$0	\$1,266,147	\$0	\$76,069	\$609,959	\$252,755	\$12,114	\$9,400	\$0	\$0	\$1,764,098	\$0
47	% DISTRIBUTION			99.97%		0.00%	31.02%	0.00%	1.86%	16.41%	6.19%	1.03%	0.23%	0.00%	0.00%	43.22%	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%	26.11%	0.00%	14.64%	14.66%	5.50%	0.71%	0.08%	0.00%	0.00%	38.30%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	23.63%	0.00%	16.81%	14.77%	5.30%	0.63%	0.01%	0.00%	0.00%	38.84%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	71.23%	0.00%	0.00%	7.91%	20.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	20.65%	0.00%	19.45%	14.47%	4.98%	0.69%	0.01%	0.00%	0.00%	39.74%	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			\$55,808	DIRECT	\$0	\$55,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$8,923,276	LN 1	\$0	\$2,241,723	\$0	\$1,104,384	\$1,289,313	\$479,671	\$67,629	\$5,419	\$0	\$0	\$3,735,136	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$8,979,084		\$0	\$2,297,531	\$0	\$1,104,384	\$1,289,313	\$479,671	\$67,629	\$5,419	\$0	\$0	\$3,735,136	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.59%	0.00%	12.30%	14.36%	5.34%	0.75%	0.06%	0.00%	0.00%	41.60%	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			(\$1)	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%			LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%		(\$1)	DIRECT	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$49,482,451	RECORDS	\$0	\$12,431,838	\$0	\$7,624,036	\$6,960,598	\$2,421,771	\$380,502	\$18,471	\$0	\$0	\$19,645,236	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$43,687,422	VARIOUS	\$0	\$11,230,209	\$0	\$6,553,384	\$6,116,764	\$2,180,947	\$331,571	\$17,955	\$0	\$0	\$17,256,592	\$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.			\$4,731	LN 6+DIRECT	\$0	\$1,000	\$0	\$884	\$854	\$156	\$30	\$0	\$0	\$0	\$1,806	\$0
27	NET TAXABLE INCOME			\$5,790,299		\$0	\$1,200,628	\$0	\$1,069,768	\$842,980	\$240,668	\$48,901	\$516	\$0	\$0	\$2,386,838	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.74%	0.00%	18.48%	14.56%	4.16%	0.84%	0.01%	0.00%	0.00%	41.22%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$1,944,819	LN 28	\$0	\$401,583	\$0	\$482,285	\$310,479	\$156,791	\$3,058	\$621	\$0	\$0	\$590,002	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$290,153	LN 28	\$0	\$56,517	\$0	\$58,401	\$48,292	\$23,521	\$1,225	\$114	\$0	\$0	\$101,784	\$0
33	OPERATING TAXES - OTHER	7240		\$1,404,823	LN 2+DIRECT	\$0	\$338,532	\$0	\$216,783	\$190,659	\$67,620	\$9,990	\$161	\$0	\$0	\$581,277	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$4,888,892)	LN 28	\$0	(\$1,013,415)	\$0	(\$956,927)	(\$666,477)	(\$227,391)	(\$42,387)	(\$516)	\$0	\$0	(\$1,981,779)	\$0
35	TOTAL OPERATING TAXES			(\$1,249,097)		\$0	(\$216,983)	\$0	(\$199,457)	(\$117,047)	\$20,541	(\$27,815)	\$380	\$0	\$0	(\$708,716)	\$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	43,980	SPF	-	10,958	-	32	7,795	2,600	57	2	-	-	22,536	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.07%	17.72%	5.91%	0.13%	0.00%	0.00%	0.00%	51.24%	0.00%
3	ALLOCATED LOOPS - CWF	43,980	SPF	-	10,958	-	32	7,795	2,600	57	2	-	-	22,536	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.07%	17.72%	5.91%	0.13%	0.00%	0.00%	0.00%	51.24%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,867	TOLL MOU	-	1,457	-	16	1,440	373	38	1	-	-	542	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	37.69%	0.00%	0.41%	37.25%	9.65%	0.97%	0.03%	0.00%	0.00%	14.01%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	55,482	CMM	-	22,016	-	1,241	22,141	3,188	692	12	-	-	6,192	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	39.68%	0.00%	2.24%	39.91%	5.75%	1.25%	0.02%	0.00%	0.00%	11.16%	0.00%
9	ALLOCATED WIDEBAND LOOPS	2,087	WB CKTS	-	10	-	1,141	11	3	24	1	-	-	897	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.46%	0.00%	54.68%	0.54%	0.15%	1.15%	0.05%	0.00%	0.00%	42.97%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,053	WB CKTS	-	10	-	1,519	11	3	41	1	-	-	1,469	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.31%	0.00%	49.75%	0.37%	0.10%	1.34%	0.02%	0.00%	0.00%	48.11%	0.00%
13	ALLOCATED FX WIDEBAND CHANNELS (CKTS)	1,560	WB CKTS Less Lo	-	-	-	1,519	-	-	41	1	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	97.34%	0.00%	0.00%	2.63%	0.03%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	4,161,015	DIRECT	-	1,098,222	-	-	2,679,092	230,930	-	-	-	-	152,771	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	26.39%	0.00%	0.00%	64.39%	5.55%	0.00%	0.00%	0.00%	0.00%	3.67%	0.00%
17	ALLOCATED USERS	184,939	-	-	39,396	-	-	50,540	7,800	-	-	-	-	87,203	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
CWC-1				CASH WORKING CAPITAL WORKSHEET											

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	\$10,847,012	S-9:LN 27	\$0	\$2,610,965	\$0	\$1,906,592	\$1,555,790	\$511,215	\$77,992	\$981	\$0	\$0	\$4,183,476
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$6,802,240	VARIOUS	\$0	\$2,319,462	\$0	\$860,385	\$854,303	\$307,783	\$35,199	\$596	\$0	\$0	\$2,424,513
3	CUSTOMER OPERATIONS EXP - MARKETING	\$2,520,801	S-11:LN 12	\$0	\$744,114	\$0	\$60,318	\$346,308	\$154,459	\$31,638	\$7,762	\$0	\$0	\$1,176,202
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,559,741	S-11:LN 44	\$0	\$522,034	\$0	\$15,751	\$323,651	\$98,296	\$10,475	\$1,638	\$0	\$0	\$587,896
5	CORPORATE OPERATIONS EXPENSE	\$8,979,084	S-12:LN 13	\$0	\$2,297,531	\$0	\$1,104,384	\$1,289,313	\$479,671	\$67,629	\$5,419	\$0	\$0	\$3,735,136
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	(\$1)	S-12:LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)
9	FEDERAL INCOME TAX (ACTUAL)	\$1,944,819	S-12:LN 29 + 31	\$0	\$401,583	\$0	\$482,285	\$310,479	\$156,791	\$3,058	\$621	\$0	\$0	\$590,002
10	STATE INCOME TAX (ACTUAL)	\$290,153	S-12:LN 32	\$0	\$56,517	\$0	\$58,401	\$48,292	\$23,521	\$1,525	\$114	\$0	\$0	\$101,784
11	OTHER OPERATING TAX	\$1,404,823	S-12:LN 33	\$0	\$338,332	\$0	\$216,783	\$190,659	\$67,620	\$9,990	\$161	\$0	\$0	\$581,277
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$60,271	RECORDS	\$0	\$0	\$0	\$0	\$222	\$14,035	\$1,481	\$1,243	\$0	\$0	\$43,290
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	\$1	S-12:LN 18-LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$34,408,944		\$0	\$9,290,539	\$0	\$4,704,899	\$4,919,017	\$1,813,391	\$238,987	\$18,536	\$0	\$0	\$13,423,576
17	CASH WORKING CAPITAL RATIO	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,414,070		\$0	\$381,804	\$0	\$193,353	\$202,152	\$74,523	\$9,821	\$762	\$0	\$0	\$551,655
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	\$1,414,070		\$0	\$381,804	\$0	\$193,353	\$202,152	\$74,523	\$9,821	\$762	\$0	\$0	\$551,655

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

INPUT FOR NECA/EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT/M&S & WORKING CAPITAL	\$21,469,693	\$9,482,708	\$1,881,870	\$6,325,123	\$798	\$3,779,132
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,886	\$823	\$363	\$472	\$0	\$234
5	STATE INCOME TAX	\$287,221	\$130,378	\$24,045	\$80,119	\$11	\$52,270
6	OPERATING EXPENSES & OTHER TAXES	\$17,783,593	\$7,815,568	\$2,746,471	\$4,382,014	\$399,829	\$2,439,712
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUMI REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY			
1		GENERAL SUPPORT FACILITIES	\$7,130,855	\$0	\$2,987,379	\$0	\$1,217,053	\$0	\$3,901	\$0	\$1,090,731	
2		CENTRAL OFFICE SWITCHING	\$14,261,582	\$0	\$0	\$0	\$14,261,582	\$0	\$0	\$0	\$0	
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		CENTRAL OFFICE TRANSMISSION	\$34,105,195	\$0	\$7,425,598	\$0	\$1,197,535	\$0	\$14,961,356	\$0	\$10,520,706	
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6		CABLE AND WIRE FACILITIES	\$48,511,930	\$0	\$35,223,746	\$0	\$396,689	\$0	\$9,436,105	\$0	\$0	\$3,455,389
7		TANGIBLE ASSETS	\$872	\$0	\$504	\$0	\$0	\$0	\$155	\$0	\$0	\$213
8		INTANGIBLE ASSETS	\$1,827,717	\$0	\$510,453	\$0	\$437,115	\$0	\$836,733	\$0	\$83	\$284,333
9		TOTAL PLANT IN SERVICE	\$105,847,151	\$0	\$46,186,080	\$0	\$17,509,974	\$0	\$26,875,141	\$0	\$3,984	\$15,271,371
10		PROPERTY HELD FOR FUTURE USE	(\$16,137)	\$0	(\$6,885)	\$0	(\$4,444)	\$0	(\$1,861)	\$0	(\$1)	(\$2,947)
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$742,466	\$0	\$320,254	\$0	\$127,167	\$0	\$192,147	\$0	\$22	\$102,876
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	(\$173,971)	\$0	(\$74,222)	\$0	(\$47,905)	\$0	(\$20,065)	\$0	(\$12)	(\$31,768)
14		TOTAL PROPERTY, PLANT & EQUIP.	\$106,399,509	\$0	\$46,425,828	\$0	\$17,584,791	\$0	\$27,045,362	\$0	\$3,994	\$15,339,533
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$82,127,302	\$0	\$35,837,534	\$0	\$15,236,057	\$0	\$19,938,692	\$0	\$3,162	\$11,112,457
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$872	\$0	\$504	\$0	\$0	\$0	\$155	\$0	\$0	\$213
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	(\$50,571)	\$0	(\$21,575)	\$0	(\$13,925)	\$0	(\$5,832)	\$0	(\$3)	(\$9,234)
20		OPERATING DEFERRED INCOME TAX	\$3,569,579	\$0	\$1,449,120	\$0	\$933,397	\$0	\$999,284	\$0	\$62	\$567,116
21		OTHER DEFERRED CREDITS - NET	\$146,436	\$0	\$87,757	\$0	\$27,778	\$0	\$41,594	\$0	\$9	\$19,298
22		NET TELEPHONE PLANT	\$20,665,891	\$0	\$9,102,489	\$0	\$1,741,484	\$0	\$6,112,070	\$0	\$764	\$3,649,084
23		MATERIALS AND SUPPLIES	\$286,645	\$0	\$126,038	\$0	\$48,049	\$0	\$67,224	\$0	\$13	\$47,321
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$575,156	\$0	\$254,240	\$0	\$92,338	\$0	\$145,829	\$0	\$21	\$82,728
28		NET TEL. PLANT M&S & WORKING CAPITAL	\$21,469,692	\$0	\$9,482,767	\$0	\$1,881,871	\$0	\$6,325,122	\$0	\$799	\$3,779,133
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,334,829	\$0	\$1,031,251	\$0	\$204,654	\$0	\$687,857	\$0	\$87	\$410,961
30		PLANT SPECIFIC EXPENSE	\$4,517,558	\$0	\$1,637,028	\$0	\$1,093,765	\$0	\$1,225,542	\$0	\$622	\$560,601
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,179,847	\$0	\$1,966,319	\$0	\$353,143	\$0	\$529,500	\$0	\$0	\$331,085
32		DEPRECIATION & AMORTIZATION	\$4,855,949	\$0	\$1,962,427	\$0	\$482,795	\$0	\$1,334,855	\$0	\$152	\$872,722
33		MARKETING EXPENSE	\$804,431	\$0	\$372,735	\$0	\$115,634	\$0	\$186,330	\$0	\$31	\$129,702
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$537,785	\$0	\$89,078	\$0	\$49,831	\$0	\$66,890	\$0	\$284,955	\$47,031
35		CORPORATE OPERATIONS EXPENSES	\$3,401,915	\$0	\$1,583,233	\$0	\$71,770	\$0	\$711,691	\$0	\$114,058	\$421,163
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$555,115	\$0	\$246,289	\$0	\$85,525	\$0	\$138,417	\$0	\$21	\$84,863
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$660,060)	\$0	(\$41,540)	\$0	(\$5,991)	\$0	(\$11,009)	\$0	(\$10)	(\$7,456)
40		NON OPERATING EXPENSE	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$17,783,593	\$0	\$7,815,569	\$0	\$2,746,470	\$0	\$4,382,015	\$0	\$399,829	\$2,439,710
42		STATE INCOME TAX - NET OF ITC	\$397,220	\$0	\$130,778	\$0	\$24,045	\$0	\$80,118	\$0	\$11	\$52,269
43		SUBTOTAL OPER EXPENSE & TAX	\$18,070,813	\$0	\$7,946,347	\$0	\$2,770,515	\$0	\$4,462,134	\$0	\$399,840	\$2,491,979
44		FEDERAL INCOME TAX - NET OF ITC	\$1,256,201	\$0	\$554,845	\$0	\$10,002	\$0	\$370,131	\$0	\$47	\$221,175
45		TOTAL REVENUE REQUIREMENT	\$21,661,843	\$0	\$9,532,443	\$0	\$3,085,171	\$0	\$5,520,122	\$0	\$399,973	\$3,124,135
46		% DISTRIBUTION	100.00%	0.00%	43.59%	0.00%	14.01%	0.00%	26.08%	0.00%	1.80%	14.52%
47		FROZEN MAG SHIFT	\$883,943	\$0	\$883,943	\$0	(\$1,060,169)	\$0	\$117,299	\$0	\$0	\$58,927
48		POST MAG REVENUE REQUIREMENT	\$21,661,843	\$0	\$10,416,386	\$0	\$2,025,002	\$0	\$5,637,421	\$0	\$399,973	\$3,183,062

A-1.16f SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS				CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$21,469,692	(NOTE A)	\$0	\$9,482,767	\$1,403,805	\$0	\$0	\$315,368	\$84,544	\$78,154	\$2,282,168	\$2,879,110	\$1,163,845	\$799	\$3,779,133
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%
3		RETURN ON INVESTMENT	\$2,334,829	LN 1+LN 2	\$0	\$1,031,251	\$152,664	\$0	\$0	\$34,296	\$9,194	\$8,499	\$248,186	\$313,103	\$126,568	\$87	\$410,981
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	\$2,334,829	LN 3+LN 4	\$0	\$1,031,251	\$152,664	\$0	\$0	\$34,296	\$9,194	\$8,499	\$248,186	\$313,103	\$126,568	\$87	\$410,981
6		FEDERAL INCOME TAX	\$1,256,201	LN 30	\$0	\$554,845	\$82,030	\$0	\$0	\$18,451	\$4,947	\$4,574	\$133,542	\$168,499	\$68,090	\$47	\$221,175
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	\$1,256,201	LN 6+LN 7	\$0	\$554,845	\$82,030	\$0	\$0	\$18,451	\$4,947	\$4,574	\$133,542	\$168,499	\$68,090	\$47	\$221,175
9		STATE AND LOCAL INCOME TAX	\$287,220	LN 36	\$0	\$130,778	\$17,557	\$0	\$0	\$4,240	\$1,121	\$1,126	\$28,329	\$37,482	\$14,307	\$11	\$52,269
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	\$287,220	LN 9+LN 10	\$0	\$130,778	\$17,557	\$0	\$0	\$4,240	\$1,121	\$1,126	\$28,329	\$37,482	\$14,307	\$11	\$52,269
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	\$17,783,593	A-8-LN 24	\$0	\$7,815,569	\$2,432,269	\$0	\$2,218	\$226,840	\$45,183	\$39,960	\$1,519,892	\$2,077,600	\$784,234	\$399,829	\$2,439,710
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	\$21,661,843		\$0	\$9,532,443	\$2,684,520	\$0	\$2,218	\$283,828	\$60,445	\$54,160	\$1,929,949	\$2,596,684	\$993,489	\$399,973	\$3,124,135
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16+LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$21,661,843	LN16+LN18	\$0	\$9,532,443	\$2,684,520	\$0	\$2,218	\$283,828	\$60,445	\$54,160	\$1,929,949	\$2,596,684	\$993,489	\$399,973	\$3,124,135
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,334,829	LN 3	\$0	\$1,031,251	\$152,664	\$0	\$0	\$34,296	\$9,194	\$8,499	\$248,186	\$313,103	\$126,568	\$87	\$410,981
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16+15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$1,884	A-12LN 21	\$0	\$824	\$322	\$0	\$0	\$30	\$8	\$4	\$178	\$177	\$116	\$0	\$226
23		TOTAL INCOME ADJUSTMENTS	\$1,885	LN21+LN22	\$0	\$824	\$322	\$0	\$0	\$30	\$8	\$4	\$178	\$177	\$116	\$0	\$226
24		RETURN LESS INCOME ADJ	\$2,332,944	LN20+LN23	\$0	\$1,030,427	\$152,342	\$0	\$0	\$34,267	\$9,186	\$8,495	\$248,007	\$312,926	\$126,452	\$87	\$410,754
25		FEDERAL ITC AMORTIZATION	\$0	A-12LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,332,944		\$0	\$1,030,427	\$152,342	\$0	\$0	\$34,267	\$9,186	\$8,495	\$248,007	\$312,926	\$126,452	\$87	\$410,754
27		FEDERAL TAXABLE INCOME	\$2,332,944		\$0	\$1,030,427	\$152,342	\$0	\$0	\$34,267	\$9,186	\$8,495	\$248,007	\$312,926	\$126,452	\$87	\$410,754
28		FEDERAL INCOME TAX	\$1,256,201	LN 27+PTR	\$0	\$554,845	\$82,030	\$0	\$0	\$18,451	\$4,947	\$4,574	\$133,542	\$168,499	\$68,090	\$47	\$221,175
29	35.00%	FEDERAL SURTAX ALLOCATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$1,256,201	LN28+LN29	\$0	\$554,845	\$82,030	\$0	\$0	\$18,451	\$4,947	\$4,574	\$133,542	\$168,499	\$68,090	\$47	\$221,175
31		STATE ITC AMORTIZATION	\$0	A-12LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$3,589,145		\$0	\$1,585,272	\$234,372	\$0	\$0	\$52,718	\$14,133	\$13,070	\$381,550	\$481,425	\$194,542	\$134	\$631,930
33		STATE TAXABLE INCOME	\$3,589,145		\$0	\$1,585,272	\$234,372	\$0	\$0	\$52,718	\$14,133	\$13,070	\$381,550	\$481,425	\$194,542	\$134	\$631,930
34		STATE INCOME TAX	\$287,220	LN 33+PTR	\$0	\$130,778	\$17,557	\$0	\$0	\$4,240	\$1,121	\$1,126	\$28,329	\$37,482	\$14,307	\$11	\$52,269
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	\$287,220	LN34+LN35	\$0	\$130,778	\$17,557	\$0	\$0	\$4,240	\$1,121	\$1,126	\$28,329	\$37,482	\$14,307	\$11	\$52,269
37		FEDERAL TAX AT MAXIMUM RATE	\$1,201,820		\$0	\$530,826	\$78,479	\$0	\$0	\$17,652	\$4,732	\$4,376	\$127,761	\$161,204	\$65,142	\$45	\$211,601
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$105,563)		\$0	(\$46,626)	(\$6,893)	\$0	\$0	(\$1,551)	(\$416)	(\$384)	(\$11,222)	(\$14,100)	(\$5,722)	(\$4)	(\$18,586)

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	\$7,139,855	A-3, LN 4	\$0	\$2,987,379	\$1,077,456	\$0	\$0	\$82,625	\$25,008	\$31,964	\$630,240	\$801,673	\$408,878	\$3,901	\$1,090,731
2	2210	CENTRAL OFFICE SWITCHING	\$14,261,582	A-4, LN 21+25	\$0	\$0	\$14,261,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$34,105,195	A-4, LN 41	\$0	\$7,425,598	\$0	\$0	\$0	\$1,045,878	\$0	\$151,657	\$4,955,737	\$10,005,619	\$0	\$0	\$10,520,706
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	\$48,511,930	A-5, LN 21	\$0	\$35,223,746	\$0	\$0	\$0	\$0	\$323,713	\$72,976	\$3,915,402	\$0	\$5,520,703	\$0	\$3,455,389
7	2690	TANGIBLE ASSETS	\$872	A-3, LN 14	\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$107	\$11	\$0	\$213
8	2690	INTANGIBLE ASSETS	\$1,827,717	A-3, LN 15	\$0	\$549,453	\$416,272	\$0	\$0	\$6,656	\$12,775	\$14,413	\$229,268	\$215,547	\$191,018	\$83	\$204,333
9		TOTAL PLANT IN SERVICE	\$105,847,151		\$0	\$46,186,680	\$15,755,310	\$0	\$0	\$1,135,159	\$361,495	\$258,010	\$9,730,685	\$11,022,945	\$6,121,811	\$3,984	\$15,271,371
10		% DISTRIBUTION	100.00%		0.00%	43.64%	14.88%	0.00%	0.00%	1.07%	0.34%	0.24%	9.19%	10.41%	5.78%	0.00%	14.42%
11	2002	PROPERTY HELD FOR FUTURE USE	(\$14,137)	A-6, LN 6	\$0	(\$6,885)	(\$3,732)	\$0	\$0	(\$496)	(\$91)	(\$124)	(\$620)	(\$1,096)	(\$145)	(\$1)	(\$2,947)
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$742,466	A-6, LN 13	\$0	\$320,254	\$113,022	\$0	\$0	\$10,049	\$2,920	\$1,176	\$70,772	\$74,812	\$46,563	\$22	\$102,876
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	(\$173,971)	A-6, LN 27	\$0	(\$74,222)	(\$40,237)	\$0	\$0	(\$5,350)	(\$982)	(\$13,356)	(\$6,685)	(\$11,815)	(\$1,564)	(\$12)	(\$31,768)
15		TOTAL PROPERTY PLANT & EQUIP.	\$106,399,509		\$0	\$46,425,828	\$15,824,362	\$0	\$0	\$1,139,361	\$363,343	\$257,725	\$9,794,151	\$11,084,847	\$6,166,364	\$3,994	\$15,339,533
16		% DISTRIBUTION	100.00%		0.00%	43.63%	14.87%	0.00%	0.00%	1.07%	0.34%	0.24%	9.21%	10.42%	5.80%	0.00%	14.42%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$82,127,202	A-7, LN 9	\$0	\$35,837,534	\$13,994,522	\$0	\$0	\$799,626	\$271,297	\$170,612	\$7,230,770	\$7,840,830	\$4,866,493	\$3,162	\$11,112,457
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	\$872	A-7, LN 17	\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$107	\$11	\$0	\$213
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.	(\$583,571)	A-7, LN 19	\$0	(\$21,575)	(\$11,696)	\$0	\$0	(\$1,555)	(\$285)	(\$388)	(\$1,943)	(\$3,434)	(\$455)	(\$3)	(\$9,234)
22	4340	OPERATING DEFERRED INCOME TAX	\$3,569,579	A-7, LN 28	\$0	\$1,449,120	\$539,832	\$0	\$0	\$33,140	\$10,077	\$10,347	\$346,472	\$437,857	\$174,955	\$62	\$567,716
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$146,436	A-7, LNS 30-36	\$0	\$57,757	\$23,643	\$0	\$0	\$1,891	\$529	\$1,716	\$11,282	\$21,871	\$8,441	\$9	\$19,298
24		NET TELEPHONE PLANT	\$20,065,891		\$0	\$9,102,489	\$1,728,062	\$0	\$0	\$306,260	\$81,725	\$75,438	\$2,207,534	\$2,787,617	\$1,169,919	\$764	\$3,649,084
25		% DISTRIBUTION	100.00%		0.00%	44.17%	6.20%	0.00%	0.00%	1.49%	0.40%	0.37%	10.71%	13.53%	5.42%	0.00%	17.71%
26	1220	MATERIALS AND SUPPLIES	\$288,645	A-3, LN 16	\$0	\$126,038	\$42,450	\$0	\$0	\$3,334	\$905	\$1,359	\$22,360	\$32,240	\$12,624	\$13	\$47,321
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	\$575,156	A-3, LN 10	\$0	\$254,240	\$83,293	\$0	\$0	\$5,774	\$1,915	\$1,356	\$52,274	\$59,253	\$34,302	\$21	\$82,728
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$21,469,692		\$0	\$9,482,767	\$1,811,355	\$0	\$0	\$315,368	\$84,544	\$78,154	\$2,282,168	\$2,879,110	\$1,163,845	\$799	\$3,779,133
32		% DISTRIBUTION	100.00%		0.00%	44.17%	6.54%	0.00%	0.00%	1.47%	0.39%	0.36%	10.63%	13.41%	5.42%	0.00%	17.60%

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	DEDICATED FACILITY TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$48,366,777	A-4, LN 42	\$0	\$7,425,598	\$14,261,582	\$0	\$0	\$1,045,878	\$0	\$151,657	\$4,955,737	\$10,005,619	\$0	\$0	\$10,520,706
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	\$48,511,930	A-5, LN 23	\$0	\$35,223,746	\$0	\$0	\$0	\$323,713	\$72,976	\$3,915,402	\$0	\$5,520,703	\$0	\$0	\$3,453,389
1d		TOTAL	\$96,878,707		\$0	\$42,649,344	\$14,261,582	\$0	\$0	\$1,045,878	\$32,713	\$224,633	\$8,871,139	\$10,005,619	\$5,520,703	\$0	\$13,976,095
1e		% DISTRIBUTION	100.00%		0.00%	44.02%	14.72%	0.00%	0.00%	1.08%	0.33%	0.23%	9.16%	10.33%	5.70%	0.00%	14.43%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$6,977,821	LN 1e	\$0	\$2,922,499	\$1,056,428	\$0	\$0	\$81,270	\$24,523	\$31,539	\$614,518	\$783,942	\$398,838	\$0	\$1,064,265
3		GENERAL PURPOSE COMPUTERS	\$162,035	LN 1e & DIRECT	\$0	\$64,880	\$21,028	\$0	\$0	\$1,355	\$485	\$425	\$15,723	\$17,731	\$10,040	\$3,901	\$26,466
4		TOTAL GENERAL SUPPORT ASSETS	\$7,139,855		\$0	\$2,987,379	\$1,077,456	\$0	\$0	\$82,625	\$25,008	\$31,964	\$630,240	\$801,673	\$408,878	\$3,901	\$1,090,731
5		% DISTRIBUTION	100.00%		0.00%	41.84%	15.09%	0.00%	0.00%	1.16%	0.35%	0.45%	8.83%	11.23%	5.73%	0.05%	15.28%
6		COEJOT,CWF AND GENERAL SUPPORT	\$104,018,562		\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$9,501,380	\$10,807,292	\$5,929,581	\$3,901	\$15,066,826
7		% DISTRIBUTION	100.00%		0.00%	43.87%	14.75%	0.00%	0.00%	1.08%	0.34%	0.25%	9.13%	10.39%	5.70%	0.00%	14.48%
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	\$104,018,562		\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$9,501,380	\$10,807,292	\$5,929,581	\$3,901	\$15,066,826
10		AND EQUAL ACCESS EQUIPMENT	\$104,018,562		\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$9,501,380	\$10,807,292	\$5,929,581	\$3,901	\$15,066,826
11	2680	TANGIBLE ASSETS	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CAPITAL LEASES	\$0	LN 10	\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$107	\$11	\$0	\$213
13		LEASEHOLD IMPROVEMENTS	\$872		\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$107	\$11	\$0	\$213
14		TOTAL	\$872		\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$107	\$11	\$0	\$213
15	2690	INTANGIBLE ASSETS	\$1,827,717	LN 10	\$0	\$549,453	\$416,272	\$0	\$0	\$6,656	\$12,775	\$1,413	\$229,268	\$215,547	\$191,918	\$83	\$204,333
16	1220	MATERIALS AND SUPPLIES	\$288,645	LN 10	\$0	\$126,038	\$42,450	\$0	\$0	\$3,334	\$905	\$1,359	\$22,360	\$32,240	\$12,624	\$13	\$47,321
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	\$62,709,582		\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$0	\$0	\$0	\$0	\$0
22		FOR APPOINTING PREISUBSCRIPTION	\$62,709,582		\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	72.77%	24.46%	0.00%	0.00%	1.80%	0.56%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
24		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$54,229,362		\$0	\$0	\$14,261,582	\$0	\$0	\$1,045,878	\$32,713	\$224,633	\$8,871,139	\$10,005,619	\$5,520,703	\$0	\$13,976,095
24		CARRIER ACCESS BILLING EXPENSES	\$54,229,362		\$0	\$0	\$14,261,582	\$0	\$0	\$1,045,878	\$32,713	\$224,633	\$8,871,139	\$10,005,619	\$5,520,703	\$0	\$13,976,095
24		% DISTRIBUTION	100.00%		0.00%	0.00%	26.30%	0.00%	0.00%	1.93%	0.60%	0.41%	16.36%	18.45%	10.18%	0.00%	25.77%



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	\$14,978,364	DIRECT	\$0	\$0	\$0	\$0	\$0	\$27,242	\$0	\$0	\$4,430,416	\$0	\$0	\$0	\$10,520,706
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)	\$511,712	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511,712	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$7,950,919	LN 4-DIRECT	\$0	\$7,425,598	\$0	\$0	\$0	\$0	\$0	\$0	\$525,321	\$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	\$10,254,935	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$609,371	\$0	\$151,657	\$0	\$9,493,907	\$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	\$10,254,935		\$0	\$0	\$0	\$0	\$0	\$609,371	\$0	\$151,657	\$0	\$9,493,907	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$409,265	DIRECT	\$0	\$0	\$0	\$0	\$0	\$409,265	\$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	\$34,105,195		\$0	\$7,425,598	\$0	\$0	\$0	\$1,045,878	\$0	\$151,657	\$4,955,737	\$10,005,619	\$0	\$0	\$10,520,706
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$48,366,777		\$0	\$7,425,598	\$14,261,582	\$0	\$0	\$1,045,878	\$0	\$151,657	\$4,955,737	\$10,005,619	\$0	\$0	\$10,520,706
43		% DISTRIBUTION	100.00%		0.00%	15.35%	29.49%	0.00%	0.00%	2.16%	0.00%	0.31%	10.25%	20.69%	0.00%	0.00%	21.75%
COE RATIOS																	
44		OPERATOR SYSTEMS		0% LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING		0% LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING		100% LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING		100% LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION		100% LN 41	0.00%	21.52%	0.00%	0.00%	0.00%	2.50%	0.00%	0.51%	14.34%	29.95%	0.00%	0.00%	31.86%

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%	67.59%	32.41%	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	\$35,324,873	LN 1/DIRECT	\$0	\$35,223,746	\$0	\$0	\$0	\$0	\$0	\$0	\$101,126	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$7,289,859	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$20,194	\$0	\$3,814,276	\$0	\$0	\$0	\$3,455,389
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	\$5,467,529	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,467,529	\$0	\$0
17a		IX TRUNK - ACCESS	\$348,034	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$221,884	\$72,976	\$0	\$0	\$53,174	\$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	\$81,635	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$81,635	\$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	\$48,511,930		\$0	\$35,223,746	\$0	\$0	\$0	\$0	\$323,713	\$72,976	\$3,915,402	\$0	\$5,520,703	\$0	\$3,455,389
22		% DISTRIBUTION	100.00%		0.00%	72.61%	0.00%	0.00%	0.00%	0.00%	0.67%	0.15%	8.07%	0.00%	11.38%	0.00%	7.12%
23		TOTAL CABLE & WIRE FACILITIES	\$48,511,930		\$0	\$35,223,746	\$0	\$0	\$0	\$0	\$323,713	\$72,976	\$3,915,402	\$0	\$5,520,703	\$0	\$3,455,389
24		% DISTRIBUTION	100.00%		0.00%	72.61%	0.00%	0.00%	0.00%	0.00%	0.67%	0.15%	8.07%	0.00%	11.38%	0.00%	7.12%







## 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	\$104,018,562	VARIOUS	\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$9,501,380	\$10,807,292	\$5,929,581	\$3,901	\$15,066,826
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$104,018,562		\$0	\$45,636,724	\$15,339,038	\$0	\$0	\$1,128,503	\$348,721	\$256,597	\$9,501,380	\$10,807,292	\$5,929,581	\$3,901	\$15,066,826
4		% DISTRIBUTION	100.00%		0.00%	43.87%	14.75%	0.00%	0.00%	1.08%	0.34%	0.25%	9.13%	10.39%	5.70%	0.00%	14.48%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$28,850	LN 4	\$0	\$13,098	\$4,825	\$0	\$0	\$298	\$91	\$51	\$2,554	\$2,888	\$1,608	\$1	\$3,435
7	6120	GENERAL SUPPORT	\$956,031	A-3, LN 5	\$0	\$434,694	\$130,992	\$0	\$0	\$8,104	\$2,997	\$2,365	\$80,481	\$95,402	\$51,987	\$622	\$148,387
8		TOTAL GENERAL SUPPORT EXP	\$984,881		\$0	\$447,792	\$135,817	\$0	\$0	\$8,403	\$3,088	\$2,417	\$83,035	\$98,290	\$53,995	\$622	\$151,821
9		% DISTRIBUTION	100.00%		0.00%	45.47%	13.79%	0.00%	0.00%	0.85%	0.31%	0.25%	8.43%	9.98%	5.44%	0.06%	15.42%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$859,130	A-4, LN 47	\$0	\$0	\$859,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,361,631	A-4, LN 48	\$0	\$270,035	\$0	\$0	\$0	\$69,079	\$0	\$4,086	\$242,742	\$480,060	\$0	\$0	\$295,629
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	\$2,220,762		\$0	\$270,035	\$859,130	\$0	\$0	\$69,079	\$0	\$4,086	\$242,742	\$480,060	\$0	\$0	\$295,629
16		% DISTRIBUTION	100.00%		0.00%	12.16%	38.69%	0.00%	0.00%	3.11%	0.00%	0.18%	10.93%	21.62%	0.00%	0.00%	13.31%
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	\$1,311,915	A-5, LN 22	\$0	\$919,201	\$0	\$0	\$0	\$0	\$9,745	\$1,999	\$98,169	\$0	\$169,651	\$0	\$113,151
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,517,538		\$0	\$1,637,028	\$994,947	\$0	\$0	\$7,482	\$12,833	\$8,502	\$423,946	\$578,351	\$222,246	\$622	\$560,601
26		% DISTRIBUTION	100.00%		0.00%	36.24%	22.02%	0.00%	0.00%	1.72%	0.28%	0.19%	9.38%	12.80%	4.94%	0.01%	12.41%

## 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	\$48,366,777	A-4LN 38	\$0	\$7,425,598	\$14,261,582	\$0	\$0	\$1,045,878	\$0	\$151,657	\$4,955,737	\$10,005,619	\$0	\$0	\$10,520,706
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	\$48,311,930	A-5LN 21	\$0	\$35,223,746	\$0	\$0	\$0	\$0	\$323,713	\$72,976	\$3,915,402	\$0	\$5,420,703	\$0	\$3,455,389
4		TOTAL	\$96,678,707		\$0	\$42,649,344	\$14,261,582	\$0	\$0	\$1,045,878	\$323,713	\$224,633	\$8,871,139	\$10,005,619	\$5,420,703	\$0	\$13,976,095
5		% DISTRIBUTION	100.00%		0.00%	44.02%	14.72%	0.00%	0.00%	1.08%	0.33%	0.23%	9.16%	10.33%	5.70%	0.00%	14.43%
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	\$2,230,344	LN 5	\$0	\$1,006,816	\$19,349	\$0	\$0	\$20,973	\$7,273	\$5,548	\$188,869	\$219,165	\$121,265	\$0	\$331,085
8	6540	NETWORK OPERATIONS EXPENSE	\$959,502	DIRECT	\$0	\$959,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	ACCESS / USF EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL SUPPORT	\$260,730	A-3LN 5	\$0	\$107,281	\$37,928	\$0	\$0	\$2,576	\$920	\$815	\$24,852	\$29,188	\$17,037	\$142	\$39,992
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$289,227	A-4LN 47	\$0	\$0	\$289,227	\$0	\$0	\$0	\$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	\$2,320,852	A-4LN 48	\$0	\$484,989	\$0	\$0	\$0	\$80,234	\$0	\$10,805	\$344,823	\$737,979	\$0	\$0	\$662,024
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	\$1,690,919	A-5LN 22	\$0	\$1,239,079	\$0	\$0	\$0	\$0	\$10,394	\$2,364	\$132,865	\$0	\$176,310	\$0	\$129,907
17		TOTAL DEP EXP - PLANT IN SERVICE	\$4,561,729		\$0	\$1,831,348	\$327,154	\$0	\$0	\$82,810	\$11,314	\$13,984	\$502,539	\$767,168	\$193,347	\$142	\$831,923
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	\$4,561,729		\$0	\$1,831,348	\$327,154	\$0	\$0	\$82,810	\$11,314	\$13,984	\$502,539	\$767,168	\$193,347	\$142	\$831,923
20		% DISTRIBUTION	100.00%		0.00%	40.15%	7.17%	0.00%	0.00%	1.82%	0.25%	0.31%	11.02%	16.82%	4.24%	0.00%	18.24%
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	\$291,220	A-3LN 10	\$0	\$131,079	\$42,917	\$0	\$0	\$2,976	\$943	\$695	\$25,966	\$29,230	\$16,605	\$11	\$40,799
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	\$291,220		\$0	\$131,079	\$42,917	\$0	\$0	\$2,976	\$943	\$695	\$25,966	\$29,230	\$16,605	\$11	\$40,799
28		% DISTRIBUTION	100.00%		0.00%	45.01%	14.74%	0.00%	0.00%	1.02%	0.32%	0.24%	8.92%	10.04%	5.70%	0.00%	14.01%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$8,032,796		\$0	\$3,928,746	\$689,421	\$0	\$0	\$106,759	\$19,530	\$20,226	\$717,375	\$1,015,562	\$331,218	\$152	\$1,203,807
30		% DISTRIBUTION	100.00%		0.00%	48.91%	8.58%	0.00%	0.00%	1.33%	0.24%	0.25%	8.93%	12.64%	4.12%	0.00%	14.99%
31	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L	\$23,440	A-3LN 5	\$0	\$8,843	\$5,119	\$0	\$0	\$107	\$69	\$117	\$1,680	\$3,328	\$869	\$10	\$3,298
32	5240/7100/7500	GEN SUPPORT ASSETS	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$42,566	A-5LN 22	\$0	\$32,697	\$0	\$0	\$0	\$0	\$440	\$138	\$2,240	\$0	\$2,892	\$0	\$4,158
34	5240/7100/7500	CABLE & WIRE FACILITIES	\$0	A-5LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$66,006		\$0	\$41,540	\$5,119	\$0	\$0	\$107	\$107	\$255	\$3,920	\$3,328	\$5,761	\$10	\$7,456





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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	\$56,780,942	S-2,LN 35	\$0	\$11,737,425	\$0	\$10,732,797	\$8,016,790	\$2,308,956	\$470,509	\$2,077	\$0	\$0	\$23,512,388
2	RATE OF RETURN	10.63%		\$0	\$1,232,067	\$0	\$1,126,743	\$901,889	\$259,758	\$49,441	\$234	\$0	\$0	\$2,467,984
3	RETURN ON INVESTMENT	\$6,038,115	LN1*LN 2	\$0	\$1,232,067	\$0	\$1,126,743	\$901,889	\$259,758	\$49,441	\$234	\$0	\$0	\$2,467,984
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	\$6,038,115	LN3-LN4	\$0	\$1,232,067	\$0	\$1,126,743	\$901,889	\$259,758	\$49,441	\$234	\$0	\$0	\$2,467,984
6	FEDERAL OPERATING INCOME TAX	\$1,579,988	LN 28	\$0	\$322,364	\$0	\$294,341	\$236,496	\$67,845	\$12,932	\$62	\$0	\$0	\$645,948
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	\$1,579,988	LN 6+LN 7	\$0	\$322,364	\$0	\$294,341	\$236,496	\$67,845	\$12,932	\$62	\$0	\$0	\$645,948
9	STATE AND LOCAL INCOME TAX	\$617,663	LN 33	\$0	\$125,079	\$0	\$111,343	\$93,102	\$25,572	\$5,534	\$25	\$0	\$0	\$257,007
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	\$617,663	LN 9+LN 10	\$0	\$125,079	\$0	\$111,343	\$93,102	\$25,572	\$5,534	\$25	\$0	\$0	\$257,007
13	OPERATING EXPENSE AND TAX	\$42,426,274	S-8,LN 20	\$0	\$10,479,006	\$0	\$6,872,181	\$5,893,037	\$2,020,146	\$357,730	\$15,161	\$0	\$0	\$16,789,013
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	\$50,662,039	5+8+11 thru 15	\$0	\$12,158,516	\$0	\$8,404,608	\$7,124,524	\$2,373,321	\$425,637	\$15,481	\$0	\$0	\$20,159,954
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$57,167	LN 16*LN 17	\$0	\$0	\$0	\$0	\$14,979	\$3,168	\$959	\$20	\$0	\$0	\$38,041
19	TOTAL REVENUE REQUIREMENT	\$50,719,206		\$0	\$12,158,516	\$0	\$8,404,608	\$7,139,504	\$2,376,488	\$426,595	\$15,501	\$0	\$0	\$20,197,995

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	\$6,038,115	LN 3	\$0	\$1,232,067	\$0	\$1,126,743	\$901,889	\$259,758	\$49,441	\$234	\$0	\$0	\$2,467,984
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	\$94,350	S-12,LN 25-26	\$0	\$19,363	\$0	\$19,459	\$12,212	\$4,533	\$793	\$2	\$0	\$0	\$37,988
23	TOTAL INCOME ADJUSTMENTS	\$94,350	LN 21+22	\$0	\$19,363	\$0	\$19,459	\$12,212	\$4,533	\$793	\$2	\$0	\$0	\$37,988
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$5,943,765		\$0	\$1,212,704	\$0	\$1,107,283	\$889,677	\$255,225	\$48,648	\$231	\$0	\$0	\$2,429,996
26	FEDERAL INCOME TAX @	35%	LN 25*FIT	\$0	\$322,364	\$0	\$294,341	\$236,496	\$67,845	\$12,932	\$62	\$0	\$0	\$645,948
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	\$1,579,988	LN26-LN27	\$0	\$322,364	\$0	\$294,341	\$236,496	\$67,845	\$12,932	\$62	\$0	\$0	\$645,948
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$7,523,753	LN25+LN28-S-12LI	\$0	\$1,535,068	\$0	\$1,401,624	\$1,126,173	\$323,070	\$61,580	\$293	\$0	\$0	\$3,075,944
31	STATE INCOME TAX @	7.90%	LN 30*FIT	\$0	\$125,079	\$0	\$111,343	\$93,102	\$25,572	\$5,534	\$25	\$0	\$0	\$257,007
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	\$617,663		\$0	\$125,079	\$0	\$111,343	\$93,102	\$25,572	\$5,534	\$25	\$0	\$0	\$257,007

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
					INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$17,820,647	S-3,LN 10	\$0	\$3,793,733	\$0	\$3,298,599	\$2,818,660	\$697,732	\$175,064	\$521	\$0	\$0	\$7,036,340	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$21,916,995	S-4,LN 52	\$0	\$10,941,009	\$0	\$0	\$3,563,597	\$2,283,804	\$0	\$0	\$0	\$0	\$5,128,584	\$0
3	OPERATOR SYSTEMS EQUIPMENT		2230	\$0	S-4,LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT		2230	\$65,373,296	S-4,LN 78	\$0	\$8,668,631	\$0	\$25,572,021	\$6,655,508	\$1,958,831	\$1,283,870	\$6,257	\$0	\$0	\$21,228,178	\$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	\$172,430,758	S-5,LN 42	\$0	\$37,732,197	\$0	\$17,775,369	\$27,565,987	\$8,907,350	\$436,991	\$6,003	\$0	\$0	\$80,006,860	\$0
7	TANGIBLE ASSETS		2680	\$2,536	S-3,LN 29	\$0	\$479	\$0	\$468	\$60	\$106	\$18	\$0	\$0	\$0	\$1,405	\$0
8	INTANGIBLE ASSETS		2690	\$4,111,310	S-3,LN 36	\$0	\$985,058	\$0	\$1,053,120	\$454,683	\$212,634	\$11,457	\$117	\$0	\$0	\$1,394,240	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$281,655,542		\$0	\$62,121,108	\$0	\$47,699,576	\$41,058,496	\$14,060,458	\$1,907,399	\$12,897	\$0	\$0	\$114,795,607	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.06%	0.00%	16.94%	14.58%	4.99%	0.68%	0.00%	0.00%	0.00%	40.76%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	(\$40,883)	S-6,LN 9	\$0	(\$8,645)	\$0	(\$6,999)	(\$8,158)	\$0	(\$999)	\$0	\$0	\$0	(\$16,174)	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$2,180,483	S-6,LN 15	\$0	\$482,539	\$0	\$340,324	\$305,638	\$78,466	\$12,305	\$14	\$0	\$0	\$961,397	\$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			(\$440,764)	S-6,LN 27	\$0	(\$93,198)	\$0	(\$75,456)	(\$87,949)	\$0	(\$9,797)	\$0	\$0	\$0	(\$174,364)	\$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			\$283,354,376		\$0	\$62,501,603	\$0	\$47,957,445	\$41,268,027	\$14,138,925	\$1,908,998	\$12,911	\$0	\$0	\$115,566,466	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.06%	0.00%	16.92%	14.56%	4.99%	0.67%	0.00%	0.00%	0.00%	40.79%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$222,234,232	S-7,LN 18	\$0	\$49,847,691	\$0	\$36,139,976	\$32,775,670	\$11,600,265	\$1,394,608	\$11,132	\$0	\$0	\$90,464,889	\$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	\$634	S-7,LN 23	\$0	\$121	\$0	\$110	\$15	\$27	\$5	\$0	\$0	\$0	\$355	\$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	\$28,197	S-7,LN 25	\$0	\$5,962	\$0	\$4,827	\$5,626	\$0	\$627	\$0	\$0	\$0	\$11,155	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$6,191,336	S-7,LN 32	\$0	\$1,368,654	\$0	\$1,306,770	\$748,196	\$327,281	\$52,992	\$160	\$0	\$0	\$2,387,282	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$357,049	S-7,LN 38	\$0	\$86,233	\$0	\$63,748	\$62,514	\$9,013	\$3,887	\$227	\$0	\$0	\$131,428	\$0
26	NET TELEPHONE PLANT			\$54,542,928		\$0	\$11,192,942	\$0	\$10,442,014	\$7,676,007	\$2,202,338	\$456,880	\$1,392	\$0	\$0	\$22,571,356	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.52%	0.00%	19.14%	14.07%	4.04%	0.84%	0.00%	0.00%	0.00%	41.38%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$900,388	S-6,LN 31	\$0	\$196,843	\$0	\$95,196	\$149,766	\$36,341	\$3,495	\$18	\$0	\$0	\$418,729	\$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		\$1,337,626		\$0	\$347,640	\$0	\$195,587	\$191,017	\$70,277	\$10,134	\$667	\$0	\$0	\$522,303	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$56,780,942		\$0	\$11,737,425	\$0	\$10,732,797	\$8,016,790	\$2,308,956	\$470,509	\$2,077	\$0	\$0	\$23,512,388	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.67%	0.00%	18.90%	14.12%	4.07%	0.83%	0.00%	0.00%	0.00%	41.41%	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			\$17,172,014		\$0	\$4,186,022	\$0	\$2,542,667	\$2,542,796	\$871,479	\$146,088	\$9,578	\$0	\$0	\$6,872,062	\$0
3	% DISTRIBUTION			99.99%		0.00%	24.38%	0.00%	14.81%	14.81%	5.07%	0.85%	0.06%	0.00%	0.00%	40.02%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$259,721,049		\$0	\$57,341,837	\$0	\$43,347,389	\$37,785,092	\$13,149,986	\$1,720,861	\$12,269	\$0	\$0	\$106,363,623	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.08%	0.00%	16.69%	14.55%	5.06%	0.66%	0.00%	0.00%	0.00%	40.95%	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)			\$17,459,338	LN 6+DIRECT	\$0	\$3,716,573	\$0	\$3,226,918	\$2,763,109	\$680,340	\$171,503	\$508	\$0	\$0	\$6,900,287	\$0
9	GENERAL PURPOSE COMPUTERS			\$361,309	LN 6+DIRECT	\$0	\$77,160	\$0	\$71,681	\$55,551	\$17,392	\$3,561	\$13	\$0	\$0	\$135,953	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$17,820,647		\$0	\$3,793,733	\$0	\$3,298,599	\$2,818,660	\$697,732	\$175,064	\$521	\$0	\$0	\$7,036,340	\$0
11	% DISTRIBUTION			100.00%		0.00%	21.29%	0.00%	18.51%	15.82%	3.92%	0.98%	0.00%	0.00%	0.00%	39.48%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION			\$277,541,696		\$0	\$61,135,570	\$0	\$46,645,988	\$40,603,752	\$13,847,718	\$1,895,925	\$12,781	\$0	\$0	\$113,399,962	\$0
13	ORIG/TERM AND C&WF			100.00%		0.00%	22.03%	0.00%	16.81%	14.63%	4.99%	0.68%	0.00%	0.00%	0.00%	40.86%	0.00%
14	% DISTRIBUTION																
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	\$2,536	LN 11+DIRECT	\$0	\$479	\$0	\$468	\$60	\$106	\$18	\$0	\$0	\$0	\$1,405	\$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			\$2,536		\$0	\$479	\$0	\$468	\$60	\$106	\$18	\$0	\$0	\$0	\$1,405	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$2,536		\$0	\$479	\$0	\$468	\$60	\$106	\$18	\$0	\$0	\$0	\$1,405	\$0
28	TOTAL TANGIBLE ASSETS			100.00%		0.00%	18.91%	0.00%	18.45%	2.38%	4.18%	0.69%	0.00%	0.00%	0.00%	55.39%	0.00%
29	% DISTRIBUTION																
30																	
31	GEN SUPPORT ASSETS, COE, INFORMATION			\$277,544,232		\$0	\$61,136,049	\$0	\$46,646,456	\$40,603,812	\$13,847,824	\$1,895,943	\$12,781	\$0	\$0	\$113,401,367	\$0
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			100.00%		0.00%	22.03%	0.00%	16.81%	14.63%	4.99%	0.68%	0.00%	0.00%	0.00%	40.86%	0.00%
33	% DISTRIBUTION																
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$4,111,310	LN 33	\$0	\$985,058	\$0	\$1,053,120	\$454,683	\$212,634	\$11,457	\$117	\$0	\$0	\$1,394,240	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,111,310		\$0	\$985,058	\$0	\$1,053,120	\$454,683	\$212,634	\$11,457	\$117	\$0	\$0	\$1,394,240	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.96%	0.00%	25.62%	11.06%	5.17%	0.28%	0.00%	0.00%	0.00%	33.91%	0.00%



CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT ACCESS		2210 2.0														
44	NON ACCESS		2.1		LN 11-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.2		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING		2.3		LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48	LOCAL SWITCHING EQUIPMENT ACCESS		2210 3.0														
49	EQUAL ACCESS		3.1	\$21,916,995	LN 13	\$0	\$10,941,009	\$0	\$0	\$3,563,597	\$2,283,804	\$0	\$0	\$0	\$0	\$5,128,584	\$0
50	SUBTOTAL LOCAL SWITCHING		3.2		S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	% DISTRIBUTION			\$21,916,995		\$0	\$10,941,009	\$0	\$0	\$3,563,597	\$2,283,804	\$0	\$0	\$0	\$0	\$5,128,584	\$0
52	TOTAL SWITCHING EQUIPMENT					100.00%	0.00%	49.92%	0.00%	0.00%	16.26%	10.42%	0.00%	0.00%	0.00%	23.40%	0.00%
53	% DISTRIBUTION					100.00%	0.00%	49.92%	0.00%	0.00%	16.26%	10.42%	0.00%	0.00%	0.00%	23.40%	0.00%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT		2230 4.0														
55	EXCH-WB = DS1 >		4.1	\$8,233,131	AL-1LN12	\$0	\$24,777	\$0	\$4,506,389	\$29,768	\$8,142	\$178,109	\$0	\$0	\$0	\$3,485,946	\$0
56	EXCH TRUNK - EAS		4.121		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381,164	\$0
57	11D - DSL/EQUIP		4.11 DSL	\$10,957,223	DIRECT	\$0	\$0	\$0	\$10,957,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123		LN 14-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$30,022,617	AL-1LN 2	\$0	\$7,481,385	\$0	\$23,582	\$5,482,555	\$1,765,339	\$34,934	\$1,121	\$0	\$0	\$15,223,702	\$0
61	4.122PL - EXCH PL = DSO		4.122 PL		DIRECT	\$0	\$0	\$0	\$545,064	\$0	\$0	\$618,182	\$4,941	\$0	\$0	\$505,015	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$51,267,336		\$0	\$7,506,161	\$0	\$16,032,258	\$5,512,323	\$1,773,481	\$831,224	\$6,062	\$0	\$0	\$19,605,827	\$0
63	% DISTRIBUTION					100.00%	14.64%	0.00%	31.27%	10.75%	3.46%	1.62%	0.01%	0.00%	0.00%	38.24%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$510,238	DIRECT	\$0	\$0	\$0	\$510,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$9,465,614	AL-1LN14	\$0	\$0	\$0	\$9,025,588	\$0	\$0	\$440,026	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,728,985	AL-1LN6	\$0	\$750,123	\$0	\$3,937	\$721,243	\$148,919	\$12,620	\$195	\$0	\$0	\$91,948	\$0
68	4.231PL - IXC PL = DSO		4.231 PL		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$11,194,599		\$0	\$750,123	\$0	\$9,029,525	\$721,243	\$148,919	\$452,646	\$195	\$0	\$0	\$91,948	\$0
71	% DISTRIBUTION					100.00%	6.70%	0.00%	80.66%	6.44%	1.33%	4.04%	0.00%	0.00%	0.00%	0.82%	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	\$2,401,124	LN 15-DIRECT	\$0	\$412,347	\$0	\$0	\$421,942	\$36,431	\$0	\$0	\$0	\$0	\$1,530,403	\$0
74	CLOSED END WATS		4.32		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,401,124		\$0	\$412,347	\$0	\$0	\$421,942	\$36,431	\$0	\$0	\$0	\$0	\$1,530,403	\$0
76	% DISTRIBUTION					100.00%	17.17%	0.00%	0.00%	17.57%	1.52%	0.00%	0.00%	0.00%	0.00%	63.74%	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			\$65,373,296		\$0	\$8,668,631	\$0	\$25,572,021	\$6,655,508	\$1,958,831	\$1,283,870	\$6,257	\$0	\$0	\$21,228,178	\$0
79	% DISTRIBUTION					100.00%	13.26%	0.00%	39.12%	10.18%	3.00%	1.96%	0.01%	0.00%	0.00%	32.47%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$87,290,291		\$0	\$19,609,641	\$0	\$25,572,021	\$10,219,105	\$4,242,635	\$1,283,870	\$6,257	\$0	\$0	\$26,356,762	\$0
81	% DISTRIBUTION					100.00%	22.46%	0.00%	29.30%	11.71%	4.86%	1.47%	0.01%	0.00%	0.00%	30.19%	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%	19.05%	6.34%	0.00%	0.00%	0.00%	0.00%	49.61%	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%	24.91%	0.00%	0.10%	18.99%	6.31%	0.13%	0.00%	0.00%	0.00%	49.56%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1LN 12	0.00%	0.22%	0.00%	60.53%	0.22%	0.08%	4.08%	0.00%	0.00%	0.00%	34.87%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1LN 14	0.00%	0.00%	0.00%	95.39%	0.00%	0.00%	4.61%	0.00%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1LN 8	0.00%	29.71%	0.00%	10.52%	26.21%	7.71%	4.90%	0.02%	0.00%	0.00%	20.93%	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%	20.85%	0.00%	0.00%	20.78%	4.13%	0.00%	0.00%	0.00%	0.00%	54.23%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INFORMATION ORIGIN/TERMINATION		2310														
10	OTHER HOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$149,868,351	LN 3	\$0	\$37,343,184	\$0	\$108,715	\$27,199,309	\$8,826,243	\$186,405	\$5,913	\$0	\$0	\$76,198,582	\$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	\$149,868,351		\$0	\$37,343,184	\$0	\$108,715	\$27,199,309	\$8,826,243	\$186,405	\$5,913	\$0	\$0	\$76,198,582	\$0
22	EXCHANGE WIDEBAND - JOINT			\$7,052,740	LN 4	\$0	\$17,458	\$0	\$4,078,566	\$19,439	\$6,260	\$122,918	\$0	\$0	\$0	\$2,808,100	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$8,199,306	DIRECT	\$0	\$0	\$0	\$8,199,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$15,252,046		\$0	\$17,458	\$0	\$12,277,872	\$19,439	\$6,260	\$122,918	\$0	\$0	\$0	\$2,808,100	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$567,086	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567,086	\$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	\$567,086		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567,086	\$0
28	INTEREXCHANGE WIDEBAND			\$5,453,094	LN 5	\$0	\$0	\$0	\$5,335,940	\$0	\$0	\$117,153	\$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	\$5,453,094		\$0	\$0	\$0	\$5,335,940	\$0	\$0	\$117,153	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$814,956	LN 6	\$0	\$291,605	\$0	\$52,842	\$279,888	\$65,020	\$10,514	\$90	\$0	\$0	\$114,997	\$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	\$814,956		\$0	\$291,605	\$0	\$52,842	\$279,888	\$65,020	\$10,514	\$90	\$0	\$0	\$114,997	\$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			\$475,224	LN 8	\$0	\$79,950	\$0	\$0	\$67,351	\$9,828	\$0	\$0	\$0	\$0	\$318,096	\$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	\$475,224		\$0	\$79,950	\$0	\$0	\$67,351	\$9,828	\$0	\$0	\$0	\$0	\$318,096	\$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			\$172,430,758		\$0	\$37,732,197	\$0	\$17,775,369	\$27,565,987	\$8,907,350	\$436,991	\$6,003	\$0	\$0	\$80,006,860	\$0
43	% DISTRIBUTION			100.00%		0.00%	21.88%	0.00%	10.31%	15.99%	5.17%	0.25%	0.00%	0.00%	0.00%	46.40%	0.00%



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	22.05%	0.00%	32.28%	11.08%	4.83%	1.40%	0.01%	0.00%	0.00%	28.15%	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%	21.52%	0.00%	11.96%	16.53%	5.44%	0.29%	0.00%	0.00%	0.00%	44.26%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3,LN 28	0.00%	18.91%	0.00%	18.45%	2.38%	4.18%	0.69%	0.00%	0.00%	0.00%	55.39%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3,LN 30	0.00%	18.91%	0.00%	18.45%	2.38%	4.18%	0.69%	0.00%	0.00%	0.00%	55.39%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		100.00%	S-6,LN 9	0.00%	21.14%	0.00%	17.12%	19.95%	0.00%	2.22%	0.00%	0.00%	0.00%	39.56%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6,LN 27	0.00%	21.14%	0.00%	17.12%	19.95%	0.00%	2.22%	0.00%	0.00%	0.00%	39.56%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE		3100														
11	GENERAL SUPPORT			\$14,495,315	LN 1+DIRECT	\$0	\$3,088,895	\$0	\$2,646,798	\$2,318,540	\$569,929	\$147,637	\$451	\$0	\$0	\$5,723,064	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$20,802,265	S-4,LN53+DIR	\$0	\$10,206,954	\$0	\$3,458,069	\$2,205,181	\$0	\$0	\$0	\$0	\$0	\$4,932,060	\$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			\$51,598,401	S-4,LN79+DIR	\$0	\$6,837,551	\$0	\$20,059,901	\$5,259,724	\$1,603,175	\$936,131	\$5,222	\$0	\$0	\$16,896,698	\$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			\$135,338,252	LN 4+DIRECT	\$0	\$29,714,291	\$0	\$13,433,277	\$21,739,337	\$7,221,981	\$310,840	\$5,459	\$0	\$0	\$62,913,067	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$222,234,232		\$0	\$49,847,691	\$0	\$36,139,976	\$32,775,670	\$11,600,265	\$1,394,608	\$11,132	\$0	\$0	\$90,464,889	\$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			\$634	LN 7+DIRECT	\$0	\$121	\$0	\$110	\$15	\$27	\$5	\$0	\$0	\$0	\$355	\$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			\$634		\$0	\$121	\$0	\$110	\$15	\$27	\$5	\$0	\$0	\$0	\$355	\$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	\$28,197	LN 10+DIRECT	\$0	\$5,962	\$0	\$4,827	\$5,626	\$0	\$627	\$0	\$0	\$0	\$11,155	\$0
26	TOTAL ACCUM AMORTIZATION			\$28,831		\$0	\$6,084	\$0	\$4,938	\$5,642	\$27	\$631	\$0	\$0	\$0	\$11,510	\$0
	NET OPERATING DEFERRED INC TAX		4100&														
27	GENERAL SUPPORT		4340	\$57,230	LN 1+DIRECT	\$0	\$16,363	\$0	\$20,575	\$14,388	\$4,606	(\$68)	\$3	\$0	\$0	\$1,363	\$0
28	CENTRAL OFFICE EQUIP			\$1,923,440	LN 2+DIRECT	\$0	\$450,240	\$0	\$727,418	\$149,295	\$84,720	\$36,589	\$73	\$0	\$0	\$475,105	\$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			\$3,843,248	LN 4+DIRECT	\$0	\$821,844	\$0	\$482,865	\$544,468	\$216,430	\$13,725	\$69	\$0	\$0	\$1,763,847	\$0
31	UNDISTRIBUTED			\$367,419	LN 5+DIRECT	\$0	\$80,208	\$0	\$75,912	\$40,045	\$21,526	\$2,746	\$15	\$0	\$0	\$146,968	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$6,191,336		\$0	\$1,368,654	\$0	\$1,306,770	\$748,196	\$327,281	\$52,992	\$160	\$0	\$0	\$2,387,282	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET		4040&														
33	GENERAL SUPPORT		4360		LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP				LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM				LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES				LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS				S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310	\$357,049	S-3,LN 3	\$0	\$86,233	\$0	\$63,748	\$62,514	\$9,013	\$3,887	\$227	\$0	\$0	\$131,428	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$357,049		\$0	\$86,233	\$0	\$63,748	\$62,514	\$9,013	\$3,887	\$227	\$0	\$0	\$131,428	\$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%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	22.05%	0.00%	32.28%	11.08%	4.83%	1.60%	0.01%	0.00%	0.00%	28.15%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	21.52%	0.00%	11.96%	16.53%	5.44%	0.29%	0.00%	0.00%	0.00%	44.26%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$71,421	LN 1+DIRECT	\$0	\$16,624	\$0	\$10,204	\$11,946	\$4,395	\$280	\$7	\$0	\$0	\$27,966	\$0
8	GENERAL SUPPORT	6120		\$2,382,679	LN 1+DIRECT	\$0	\$518,293	\$0	\$388,588	\$343,193	\$127,486	\$16,423	\$160	\$0	\$0	\$988,536	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,454,100		\$0	\$534,917	\$0	\$398,792	\$355,138	\$131,881	\$16,703	\$167	\$0	\$0	\$1,016,502	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.80%	0.00%	16.25%	14.47%	5.37%	0.68%	0.01%	0.00%	0.00%	41.42%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,557,282	LN 2+DIRECT	\$0	\$331,295	\$0	\$454,626	\$197,361	\$64,857	\$29,446	\$113	\$0	\$0	\$479,584	\$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		\$2,274,717	LN 2+DIRECT	\$0	\$584,751	\$0	\$688,284	\$271,275	\$103,562	\$27,542	\$139	\$0	\$0	\$599,164	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$3,831,999		\$0	\$916,046	\$0	\$1,142,910	\$468,636	\$168,419	\$56,988	\$251	\$0	\$0	\$1,078,749	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.91%	0.00%	29.83%	12.23%	4.40%	1.49%	0.01%	0.00%	0.00%	28.15%	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		\$3,959,896	LN 6	\$0	\$855,769	\$0	\$443,800	\$631,913	\$177,840	\$12,956	\$124	\$0	\$0	\$1,837,494	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$3,959,896		\$0	\$855,769	\$0	\$443,800	\$631,913	\$177,840	\$12,956	\$124	\$0	\$0	\$1,837,494	\$0
26	% DISTRIBUTION			100.00%		0.00%	21.61%	0.00%	11.21%	15.96%	4.49%	0.33%	0.00%	0.00%	0.00%	46.40%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$10,245,995		\$0	\$2,306,733	\$0	\$1,985,502	\$1,455,687	\$478,139	\$86,647	\$542	\$0	\$0	\$3,932,745	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.51%	0.00%	19.38%	14.21%	4.67%	0.85%	0.01%	0.00%	0.00%	38.38%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$7,791,895		\$0	\$1,771,815	\$0	\$1,586,710	\$1,100,549	\$346,259	\$69,944	\$376	\$0	\$0	\$2,916,243	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.74%	0.00%	20.36%	14.12%	4.44%	0.90%	0.00%	0.00%	0.00%	37.43%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
2	CAPITAL LEASES	2881		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2882		100.00%	S-7,LN 7	0.00%	18.91%	0.00%	18.45%	2.38%	4.18%	0.69%	0.00%	0.00%	0.00%	55.39%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	18.91%	0.00%	18.45%	2.38%	4.18%	0.69%	0.00%	0.00%	0.00%	55.39%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	21.14%	0.00%	17.12%	19.95%	0.00%	2.22%	0.00%	0.00%	0.00%	39.56%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			LN 1+DIRECT	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE					(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
12	% DISTRIBUTION			100.00%		0.00%	21.17%	0.00%	17.18%	37.32%	3.31%	7.25%	0.03%	0.00%	0.00%	13.73%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$5,529,516	LN 7+DIRECT	\$0	\$1,214,540	\$0	\$884,219	\$812,164	\$287,496	\$36,490	\$346	\$0	\$0	\$2,294,261	\$0
14	ACCESS / USF EXPENSE	6540		\$893,332	DIRECT	\$0	\$902,700	\$0	\$0	(\$9,368)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$447,692	S-3,LN 11	\$0	\$94,908	\$0	\$83,323	\$64,867	\$19,984	\$3,105	\$16	\$0	\$0	\$181,489	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$518,225	S-4,LN 53	\$0	\$298,005	\$0	\$0	\$65,865	\$57,981	\$0	\$0	\$0	\$0	\$96,374	\$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			\$4,178,341	S-4,LN 79	\$0	\$555,703	\$0	\$1,702,530	\$417,167	\$119,960	\$87,933	\$304	\$0	\$0	\$1,294,744	\$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			\$6,433,609	S-5,LN 43	\$0	\$1,404,029	\$0	\$683,986	\$1,003,654	\$265,601	\$20,556	\$95	\$0	\$0	\$3,055,689	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$11,577,866		\$0	\$2,352,645	\$0	\$2,469,839	\$1,551,552	\$463,527	\$111,594	\$414	\$0	\$0	\$4,628,296	\$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			\$11,577,866		\$0	\$2,352,645	\$0	\$2,469,839	\$1,551,552	\$463,527	\$111,594	\$414	\$0	\$0	\$4,628,296	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.32%	0.00%	21.33%	13.40%	4.00%	0.96%	0.00%	0.00%	0.00%	39.98%	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		\$721,175	LN 5+DIRECT	\$0	\$159,751	\$0	\$114,322	\$105,678	\$43,106	\$4,419	\$63	\$0	\$0	\$293,837	\$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			\$721,175		\$0	\$159,751	\$0	\$114,322	\$105,678	\$43,106	\$4,419	\$63	\$0	\$0	\$293,837	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.15%	0.00%	15.85%	14.65%	5.98%	0.61%	0.01%	0.00%	0.00%	40.74%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$53,359	S-3,LN 11+DIR	\$0	\$12,407	\$0	\$9,929	\$9,226	\$346	\$448	\$0	\$0	\$0	\$21,003	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4,LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$143,145	S-5,LN 43+DIR	\$0	\$31,658	\$0	\$15,180	\$27,300	\$1,513	\$761	\$0	\$0	\$0	\$66,733	\$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			\$196,503		\$0	\$44,065	\$0	\$25,109	\$36,527	\$1,858	\$1,209	\$0	\$0	\$0	\$87,736	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLD)			100.00%	INPUT	0.00%	17.86%	0.00%	0.00%	13.57%	4.77%	0.00%	0.00%	0.00%	0.00%	63.80%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	30.40%	0.00%	0.00%	13.98%	8.28%	0.00%	0.00%	0.00%	0.00%	47.34%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	35.86%	0.00%	5.12%	34.06%	18.95%	4.94%	1.08%	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%	18.50%	0.07%	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%	44.58%	0.00%	5.42%	32.80%	13.39%	3.01%	0.80%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$2,380,453	INPUT	\$0	\$702,476	\$0	\$56,967	\$326,611	\$145,612	\$29,823	\$7,321	\$0	\$0	\$1,110,320	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$20,977	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$20,851	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$15,929	DIRECT	\$0	\$0	\$0	\$0	\$13,650	\$0	\$0	\$0	\$0	\$0	\$2,279	\$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			\$6,181	LN 3	\$0	\$1,088	\$0	\$0	\$959	\$75	\$0	\$0	\$0	\$0	\$4,060	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	- SUBTOTAL			\$6,181		\$0	\$1,088	\$0	\$0	\$959	\$75	\$0	\$0	\$0	\$0	\$4,060	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			1.11	\$27,851	DIRECT	\$0	\$27,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$188,771	LN 7	\$0	\$11,179	\$0	\$555	\$34,924	\$135	\$476	\$0	\$0	\$141,502	\$0
26	- END USER PAYMENT & COLLECTION			1.2	\$75,917	LN 4	\$0	\$22,543	\$0	\$0	\$9,045	\$6,464	\$0	\$0	\$0	\$37,764	\$0
27	- END USER BILLING INQUIRY			1.3	\$102,896	LN 8	\$0	\$6,555	\$0	\$186	\$3,494	\$0	\$136	\$0	\$0	\$92,525	\$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			\$395,334		\$0	\$68,127	\$0	\$741	\$47,464	\$6,599	\$612	\$0	\$0	\$0	\$271,791	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			2.1													
35	- TOLL TICKET PROCESSING			2.11	\$36,159	AL-1LN16	\$0	\$7,090	\$0	\$0	\$18,024	\$7,918	\$0	\$0	\$0	\$3,126	\$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	\$435,019	AL-1LN18,LN19	\$0	\$129,743	\$0	\$0	\$116,900	\$35,738	\$0	\$0	\$0	\$152,638	\$0
38	- END USER COMMON LINE			2.3	\$22,895	DIRECT	\$0	\$22,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$172,478	LN 11	\$0	\$75,500	\$0	\$10,939	\$54,074	\$23,845	\$7,108	\$1,213	\$0	\$0	\$0
40	- SUBTOTAL CUSTOMER SERVICES			\$666,532		\$0	\$235,029	\$0	\$10,939	\$188,998	\$67,501	\$7,108	\$1,213	\$0	\$0	\$155,764	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,061,886	LN 32+LN 40	\$0	\$303,156	\$0	\$11,680	\$236,462	\$74,099	\$7,720	\$1,213	\$0	\$0	\$427,555	\$0
42	% DISTRIBUTION			1200.00%		0.00%	346.33%	0.00%	12.73%	266.41%	89.63%	6.97%	1.82%	0.00%	0.00%	476.11%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	\$365,177	LN 42+DIRECT	\$0	\$192,947	\$0	\$3,091	\$52,275	\$17,938	\$2,111	\$323	\$0	\$0	\$96,493	\$0
44	TOTAL SERVICES EXPENSE			\$1,470,150		\$0	\$497,191	\$0	\$14,771	\$303,471	\$92,112	\$9,831	\$1,535	\$0	\$0	\$551,238	\$0
45	% DISTRIBUTION			100.00%		0.00%	33.82%	0.00%	1.00%	20.64%	6.27%	0.10%	0.00%	0.00%	0.00%	37.50%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$3,850,603	LN 12+LN 44	\$0	\$1,199,667	\$0	\$71,739	\$630,082	\$227,724	\$39,654	\$8,856	\$0	\$0	\$1,661,559	\$0
47	% DISTRIBUTION			99.97%		0.00%	31.16%	0.00%	1.86%	16.36%	6.17%	1.03%	0.23%	0.00%	0.00%	43.15%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	24.74%	0.00%	16.41%	14.51%	5.42%	0.82%	0.07%	0.00%	0.00%	38.03%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	22.09%	0.00%	18.53%	14.69%	5.21%	0.72%	0.00%	0.00%	0.00%	38.75%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	71.23%	0.00%	0.00%	7.91%	20.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	20.56%	0.00%	18.95%	14.75%	4.98%	0.68%	0.01%	0.00%	0.00%	40.07%	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				\$55,808 DIRECT	\$0	\$55,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER				\$8,422,987 LN 1	\$0	\$2,031,815	\$0	\$1,145,380	\$1,205,002	\$449,041	\$69,724	\$4,867	\$0	\$0	\$3,517,158	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE				\$8,478,795	\$0	\$2,087,623	\$0	\$1,145,380	\$1,205,002	\$449,041	\$69,724	\$4,867	\$0	\$0	\$3,517,158	\$0
14	% DISTRIBUTION				100.00%	0.00%	24.62%	0.00%	13.51%	14.21%	5.30%	0.82%	0.06%	0.00%	0.00%	41.48%	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				(\$1) 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%			(\$1)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$48,321,973	RECORDS	\$0	\$11,674,559	\$0	\$7,978,384	\$6,773,436	\$2,271,998	\$406,107	\$15,345	\$0	\$0	\$19,202,144	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$42,426,274	VARIOUS	\$0	\$10,479,006	\$0	\$6,872,181	\$5,893,037	\$2,020,146	\$357,730	\$15,161	\$0	\$0	\$16,789,013	\$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.			\$94,350	LN 6+DIRECT	\$0	\$19,363	\$0	\$19,459	\$12,212	\$4,533	\$793	\$2	\$0	\$0	\$37,988	\$0
27	NET TAXABLE INCOME			\$5,801,350		\$0	\$1,176,191	\$0	\$1,086,744	\$868,187	\$247,319	\$47,584	\$182	\$0	\$0	\$2,375,142	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.27%	0.00%	18.73%	14.97%	4.26%	0.82%	0.00%	0.00%	0.00%	40.94%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$1,886,863	LN 28	\$0	\$392,909	\$0	\$393,843	\$327,434	\$158,068	\$743	\$315	\$0	\$0	\$613,551	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$281,306	LN 28	\$0	\$55,642	\$0	\$52,297	\$48,092	\$23,396	\$1,538	\$67	\$0	\$0	\$100,474	\$0
33	OPERATING TAXES - OTHER	7240		\$1,526,817	LN 2+DIRECT	\$0	\$299,413	\$0	\$226,289	\$178,765	\$62,971	\$10,411	\$73	\$0	\$0	\$548,894	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$4,743,203)	LN 28	\$0	(\$958,598)	\$0	(\$938,728)	(\$678,457)	(\$228,127)	(\$41,727)	(\$180)	\$0	\$0	(\$1,897,386)	\$0
35	TOTAL OPERATING TAXES			(\$1,248,016)		\$0	(\$210,635)	\$0	(\$266,298)	(\$124,164)	\$16,308	(\$29,034)	\$275	\$0	\$0	(\$634,468)	\$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	40,523	SPF	-	10,093	-	30	7,301	2,399	54	2	-	-	20,643	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.91%	0.00%	0.07%	18.02%	5.92%	0.13%	0.00%	0.00%	0.00%	50.94%	0.00%
3	ALLOCATED LOOPS - CWF	40,523	SPF	-	10,093	-	30	7,301	2,399	54	2	-	-	20,643	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.91%	0.00%	0.07%	18.02%	5.92%	0.13%	0.00%	0.00%	0.00%	50.94%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,870	TOLL MOU	-	1,457	-	15	1,440	373	36	1	-	-	548	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	37.65%	0.00%	0.39%	37.21%	9.65%	0.93%	0.03%	0.00%	0.00%	14.15%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	55,482	CMM	-	22,016	-	1,241	22,141	3,188	692	12	-	-	6,192	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	39.68%	0.00%	2.24%	39.91%	5.75%	1.25%	0.02%	0.00%	0.00%	11.16%	0.00%
9	ALLOCATED WIDEBAND LOOPS	1,911	WB CKTS	-	8	-	1,010	10	3	28	-	-	-	852	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.43%	0.00%	52.84%	0.54%	0.16%	1.47%	0.00%	0.00%	0.00%	44.57%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,015	WB CKTS	-	8	-	1,509	10	3	62	-	-	-	1,423	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.27%	0.00%	50.05%	0.34%	0.10%	2.06%	0.00%	0.00%	0.00%	47.19%	0.00%
13	ALLOCATED W WIDEBAND CHANNELS (CKTS)	1,571	WB CKTS Less Lo	-	-	-	1,509	-	-	62	-	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.05%	0.00%	0.00%	3.95%	0.00%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	4,161,015	DIRECT	-	1,098,222	-	-	2,679,092	230,930	-	-	-	-	152,771	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	26.39%	0.00%	0.00%	64.39%	5.55%	0.00%	0.00%	0.00%	0.00%	3.67%	0.00%
17	ALLOCATED USERS	184,939	-	-	39,396	-	-	50,540	7,800	-	-	-	-	87,203	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
CWC-1				CASH WORKING CAPITAL WORKSHEET											

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	\$10,245,995	S-9:LN 27	\$0	\$2,306,733	\$0	\$1,985,502	\$1,455,687	\$478,139	\$86,647	\$542	\$0	\$0	\$3,932,745
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$6,422,848	VARIOUS	\$0	\$2,117,240	\$0	\$884,219	\$802,796	\$287,496	\$36,490	\$346	\$0	\$0	\$2,294,261
3	CUSTOMER OPERATIONS EXP - MARKETING	\$2,579,131	S-11:LN 12	\$0	\$702,476	\$0	\$56,967	\$326,611	\$145,612	\$29,823	\$7,321	\$0	\$0	\$1,110,320
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,470,150	S-11:LN 44	\$0	\$497,191	\$0	\$14,771	\$303,471	\$92,112	\$9,831	\$1,535	\$0	\$0	\$551,238
5	CORPORATE OPERATIONS EXPENSE	\$8,478,795	S-12:LN 13	\$0	\$2,087,623	\$0	\$1,145,380	\$1,205,002	\$449,041	\$69,724	\$4,867	\$0	\$0	\$3,517,158
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	(\$1)	S-12:LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)
9	FEDERAL INCOME TAX (ACTUAL)	\$1,886,863	S-12:LN 29 + 31	\$0	\$392,909	\$0	\$393,843	\$327,434	\$158,068	\$743	\$315	\$0	\$0	\$613,551
10	STATE INCOME TAX (ACTUAL)	\$281,506	S-12:LN 32	\$0	\$55,642	\$0	\$52,297	\$48,092	\$23,396	\$1,538	\$67	\$0	\$0	\$100,474
11	OTHER OPERATING TAX	\$1,326,817	S-12:LN 33	\$0	\$299,413	\$0	\$226,289	\$178,765	\$62,971	\$10,411	\$73	\$0	\$0	\$548,894
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$56,705	RECORDS	\$0	\$0	\$0	\$0	\$209	\$13,235	\$1,396	\$1,173	\$0	\$0	\$40,689
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	\$1	S-12:LN 18-LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$32,548,809		\$0	\$8,459,225	\$0	\$4,759,269	\$4,648,069	\$1,710,071	\$246,604	\$16,240	\$0	\$0	\$12,709,330
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,337,626		\$0	\$347,640	\$0	\$195,587	\$191,017	\$70,277	\$10,134	\$667	\$0	\$0	\$522,303
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	\$1,337,626		\$0	\$347,640	\$0	\$195,587	\$191,017	\$70,277	\$10,134	\$667	\$0	\$0	\$522,303

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	\$22,470,223	\$10,103,264	\$1,572,225	\$5,567,831	\$698	\$5,226,205
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$38,823	\$15,688	\$4,305	\$9,794	\$0	\$9,034
5	STATE INCOME TAX	\$236,422	\$109,086	\$15,232	\$55,284	\$7	\$56,815
6	OPERATING EXPENSES & OTHER TAXES	\$17,351,186	\$7,582,102	\$2,315,084	\$3,982,914	\$380,494	\$3,090,593
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	WBU CATEGORY
1		GENERAL SUPPORT FACILITIES	\$7,092,331	\$0	\$3,042,648	\$0	\$749,200	\$0	\$1,523,840
2		CENTRAL OFFICE SWITCHING	\$10,941,009	\$0	\$0	\$0	\$10,941,009	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$34,240,652	\$0	\$7,481,385	\$0	\$1,187,246	\$0	\$10,957,223
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$55,507,565	\$0	\$37,343,184	\$0	\$389,013	\$0	\$8,199,306
7		TANGIBLE ASSETS	\$947	\$0	\$479	\$0	\$0	\$0	\$318
8		INTANGIBLE ASSETS	\$3,038,179	\$0	\$554,942	\$0	\$430,079	\$0	\$438,503
9		TOTAL PLANT IN SERVICE	\$109,820,684	\$0	\$48,422,638	\$0	\$13,696,547	\$0	\$21,116,189
10		PROPERTY HELD FOR FUTURE USE	(\$15,644)	\$0	(\$7,240)	\$0	(\$1,404)	\$0	(\$5,317)
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$822,663	\$0	\$371,802	\$0	\$110,524	\$0	\$150,168
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	(\$168,654)	\$0	(\$78,052)	\$0	(\$15,141)	\$0	(\$57,321)
14		TOTAL PROPERTY PLANT & EQUIP.	\$110,459,049	\$0	\$48,709,148	\$0	\$13,790,527	\$0	\$21,203,718
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$85,987,667	\$0	\$37,844,907	\$0	\$12,001,221	\$0	\$15,501,875
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$232	\$0	\$121	\$0	\$0	\$38	\$72
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$10,709	\$0	\$4,993	\$0	\$999	\$0	\$3,667
20		OPERATING DEFERRED INCOME TAX	\$2,675,425	\$0	\$1,066,439	\$0	\$302,208	\$0	\$606,832
21		OTHER DEFERRED CREDITS - NET	\$149,981	\$0	\$62,687	\$0	\$8,474	\$0	\$35,579
22		NET TELEPHONE PLANT	\$21,634,955	\$0	\$9,730,001	\$0	\$1,477,654	\$0	\$5,055,693
23		MATERIALS AND SUPPLIES	\$292,040	\$0	\$130,417	\$0	\$26,730	\$0	\$69,868
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	\$543,227	\$0	\$242,846	\$0	\$67,841	\$0	\$100,643
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$22,470,222	\$0	\$10,103,264	\$0	\$1,572,226	\$0	\$5,226,204
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,358,809	\$0	\$1,060,273	\$0	\$165,288	\$0	\$548,214
30		PLANT SPECIFIC EXPENSE	\$4,292,235	\$0	\$1,528,976	\$0	\$968,332	\$0	\$526
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,001,439	\$0	\$1,865,778	\$0	\$251,462	\$0	\$410,324
32		DEPRECIATION & AMORTIZATION	\$5,096,556	\$0	\$2,062,987	\$0	\$446,355	\$0	\$1,168,526
33		MARKETING EXPENSE	\$759,443	\$0	\$351,101	\$0	\$77,438	\$0	\$164,398
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$511,963	\$0	\$86,255	\$0	\$42,465	\$0	\$52,753
35		CORPORATE OPERATIONS EXPENSES	\$3,233,022	\$0	\$1,491,718	\$0	\$473,186	\$0	\$1,088,578
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$525,702	\$0	\$235,901	\$0	\$56,294	\$0	\$106,972
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$601,173)	\$0	(\$40,614)	\$0	(\$3,446)	\$0	(\$15,044)
40		NON OPERATING EXPENSE	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$17,351,186	\$0	\$7,582,101	\$0	\$2,315,084	\$0	\$3,090,593
42		STATE INCOME TAX - NET OF ITC	\$26,422	\$0	\$109,086	\$0	\$15,231	\$0	\$56,814
43		FEDERAL INCOME TAX - NET OF ITC	\$17,587,609	\$0	\$7,691,187	\$0	\$2,330,314	\$0	\$3,147,408
44		FEDERAL INCOME TAX - NET OF ITC	\$616,705	\$0	\$277,674	\$0	\$42,793	\$0	\$143,353
45		TOTAL REVENUE REQUIREMENT	\$20,563,123	\$0	\$9,029,135	\$0	\$2,538,395	\$0	\$3,839,074
46		% DISTRIBUTION	100.00%	0.00%	43.39%	0.00%	12.37%	0.00%	18.55%
47		FROZEN MAG SHIFT	\$0	\$0	\$883,943	\$0	\$117,299	\$0	\$58,927
48		POST MAG REVENUE REQUIREMENT	\$20,563,123	\$0	\$9,913,078	\$0	\$1,478,226	\$0	\$3,898,001

A-1.16f SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS				CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$22,470,222	(NOTE A)		\$10,103,264	\$1,164,726	\$0	\$0	\$252,577	\$87,263	\$67,659	\$2,143,785	\$2,183,853	\$1,240,191	\$699	\$5,226,204
2		RATE OF RETURN	10.50%		0.00%	10.49%	10.51%	0.00%	0.00%	10.51%	10.50%	10.51%	10.51%	10.50%	10.49%	10.51%	10.49%
3		RETURN ON INVESTMENT	\$2,358,809	LN 1+LN 2		\$1,060,273	\$122,465	\$0	\$0	\$26,554	\$9,159	\$7,109	\$225,109	\$229,626	\$130,127	\$73	\$548,314
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8-LN 29		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,358,809	LN 3+LN 4		\$1,060,273	\$122,465	\$0	\$0	\$26,554	\$9,159	\$7,109	\$225,109	\$229,626	\$130,127	\$73	\$548,314
6		FEDERAL INCOME TAX	\$616,705	LN 30		\$277,674	\$31,559	\$0	\$0	\$6,966	\$2,407	\$1,861	\$58,862	\$59,894	\$34,110	\$19	\$143,353
7		LESS FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$616,705	LN 6+LN 7		\$277,674	\$31,559	\$0	\$0	\$6,966	\$2,407	\$1,861	\$58,862	\$59,894	\$34,110	\$19	\$143,353
9		STATE AND LOCAL INCOME TAX	\$236,422	LN 36		\$109,086	\$10,831	\$0	\$0	\$2,730	\$903	\$766	\$20,902	\$22,440	\$11,943	\$7	\$56,814
10		STATE ITC AMORTIZATION	\$0	A-12-LN 24		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$236,422	LN 9+LN 10		\$109,086	\$10,831	\$0	\$0	\$2,730	\$903	\$766	\$20,902	\$22,440	\$11,943	\$7	\$56,814
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$17,351,186	A-8-LN 24		\$7,582,101	\$2,031,260	\$0	\$2,109	\$200,701	\$42,909	\$38,106	\$1,447,627	\$1,816,968	\$718,319	\$380,494	\$3,090,993
14		NONOPERATING EXP	\$0	A-8-LN 24		\$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
16		BASIS FOR GROSS RECEIPTS TAX	\$30,563,123	LN 30		\$9,029,135	\$2,196,116	\$0	\$2,109	\$236,951	\$55,377	\$47,843	\$1,752,500	\$2,128,927	\$894,499	\$380,594	\$3,839,074
17		GROSS RECEIPTS/PSC TAX RATE	\$0	LN 30		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN 6+LN 17		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$30,563,123	LN 16+LN 18		\$9,029,135	\$2,196,116	\$0	\$2,109	\$236,951	\$55,377	\$47,843	\$1,752,500	\$2,128,927	\$894,499	\$380,594	\$3,839,074
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,358,809	LN 3		\$1,060,273	\$122,465	\$0	\$0	\$26,554	\$9,159	\$7,109	\$225,109	\$229,626	\$130,127	\$73	\$548,314
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16+15		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$38,822	A-12-LN 21		\$15,688	\$3,744	\$0	\$0	\$347	\$106	\$108	\$3,675	\$4,311	\$1,807	\$2	\$9,034
23		TOTAL INCOME ADJUSTMENTS	\$38,822	LN 21-LN 22		\$15,688	\$3,744	\$0	\$0	\$347	\$106	\$108	\$3,675	\$4,311	\$1,807	\$2	\$9,034
24		RETURN LESS INCOME ADJ	\$2,319,987	LN 20-LN 23		\$1,044,585	\$118,722	\$0	\$0	\$26,207	\$9,053	\$7,001	\$221,434	\$225,314	\$128,320	\$72	\$539,280
25		FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$2,319,987			\$1,044,585	\$118,722	\$0	\$0	\$26,207	\$9,053	\$7,001	\$221,434	\$225,314	\$128,320	\$72	\$539,280
27		FEDERAL TAXABLE INCOME	\$2,319,987			\$1,044,585	\$118,722	\$0	\$0	\$26,207	\$9,053	\$7,001	\$221,434	\$225,314	\$128,320	\$72	\$539,280
28	35.00%	FEDERAL INCOME TAX	\$616,705	LN 27+PTR		\$277,674	\$31,559	\$0	\$0	\$6,966	\$2,407	\$1,861	\$58,862	\$59,894	\$34,110	\$19	\$143,353
29		FEDERAL SURTAX ALLOCATION	\$0	LN 26		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$616,705	LN 28-LN 29		\$277,674	\$31,559	\$0	\$0	\$6,966	\$2,407	\$1,861	\$58,862	\$59,894	\$34,110	\$19	\$143,353
31		STATE ITC AMORTIZATION	\$0	A-12-LN 24		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$2,936,692			\$1,222,259	\$150,280	\$0	\$0	\$33,173	\$11,460	\$8,863	\$280,296	\$285,208	\$162,430	\$91	\$682,632
33		STATE TAXABLE INCOME	\$2,936,692			\$1,222,259	\$150,280	\$0	\$0	\$33,173	\$11,460	\$8,863	\$280,296	\$285,208	\$162,430	\$91	\$682,632
34	9.80%	STATE INCOME TAX	\$236,422	LN 33+STR		\$109,086	\$10,831	\$0	\$0	\$2,730	\$903	\$766	\$20,902	\$22,440	\$11,943	\$7	\$56,814
35		STATE SURTAX ALLOCATION	\$0	LN 32		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$236,422	LN 34-LN 35		\$109,086	\$10,831	\$0	\$0	\$2,730	\$903	\$766	\$20,902	\$22,440	\$11,943	\$7	\$56,814
37		FEDERAL TAX AT MAXIMUM RATE	\$1,195,145			\$538,119	\$61,160	\$0	\$0	\$13,500	\$4,664	\$3,607	\$114,072	\$116,071	\$66,104	\$37	\$277,811
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$1,122,853			\$505,570	\$57,460	\$0	\$0	\$12,684	\$4,382	\$3,389	\$107,172	\$109,050	\$62,106	\$35	\$261,007

A-2.16f1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$7,092,331	A-3, LN 4	\$0	\$3,042,648	\$609,682	\$0	\$0	\$83,695	\$24,391	\$31,432	\$637,799	\$747,457	\$387,949	\$3,438	\$1,523,840
2	2210	CENTRAL OFFICE SWITCHING	\$10,941,009	A-4, LN 21+25	\$0	\$0	\$10,941,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$34,240,652	A-4, LN 41	\$0	\$7,481,385	\$0	\$0	\$0	\$1,041,349	\$0	\$145,897	\$5,075,035	\$9,539,763	\$0	\$0	\$10,957,223
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	\$55,507,565	A-5, LN 21	\$0	\$37,243,184	\$0	\$0	\$0	\$317,185	\$71,828	\$4,187,281	\$0	\$5,388,782	\$0	\$8,199,306	\$8,199,306
7	2690	TANGIBLE ASSETS	\$947	A-3, LN 14	\$0	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$101	\$10	\$0	\$318
8	2690	INTANGIBLE ASSETS	\$2,038,179	A-3, LN 15	\$0	\$554,942	\$409,155	\$0	\$0	\$6,847	\$12,453	\$1,624	\$220,219	\$210,960	\$186,397	\$79	\$435,503
9		TOTAL PLANT IN SERVICE	\$109,820,684		\$0	\$48,422,638	\$11,959,847	\$0	\$0	\$1,131,891	\$354,029	\$250,781	\$10,120,374	\$10,498,280	\$5,963,139	\$3,517	\$21,116,189
10		% DISTRIBUTION	100.00%		0.00%	44.99%	10.90%	0.00%	0.00%	1.03%	0.32%	0.23%	9.22%	9.57%	5.43%	0.00%	19.20%
11	2002	PROPERTY HELD FOR FUTURE USE	(\$15,644)	A-6, LN 6	\$0	(\$7,240)	(\$671)	\$0	\$0	(\$515)	(\$94)	(\$125)	(\$574)	(\$976)	(\$1)	(\$5,317)	(\$1)
12	2003	PLANT UNDER CONSTRUCT - SHORT TERM	\$822,663	A-6, LN 13	\$0	\$371,802	\$97,173	\$0	\$0	\$9,235	\$3,113	\$1,003	\$73,577	\$69,431	\$47,140	\$21	\$150,168
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	(\$16,654)	A-6, LN 27	\$0	(\$78,052)	(\$7,255)	\$0	(\$5,550)	(\$1,009)	(\$1,348)	(\$6,188)	(\$10,518)	(\$1,424)	(\$10)	(\$57,321)	(\$10)
15		TOTAL PROPERTY PLANT & EQUIP.	\$110,459,049		\$0	\$48,709,148	\$12,049,114	\$0	\$0	\$1,135,062	\$356,040	\$250,311	\$10,187,189	\$10,556,217	\$6,008,723	\$3,527	\$21,203,718
16		% DISTRIBUTION	100.00%		0.00%	44.10%	10.92%	0.00%	0.00%	1.03%	0.32%	0.23%	9.22%	9.56%	5.44%	0.00%	19.17%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$85,987,667	A-7, LN 9	\$0	\$37,844,907	\$10,691,908	\$0	\$0	\$868,120	\$264,178	\$177,015	\$7,838,712	\$8,123,551	\$4,674,566	\$2,835	\$15,501,875
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	\$32	A-7, LN 17	\$0	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$26	\$3	\$0	\$72
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.	\$10,789	A-7, LN 19	\$0	\$4,993	\$463	\$0	\$0	\$355	\$65	\$86	\$396	\$673	\$91	\$1	\$3,667
22	4340	OPERATING DEFERRED INCOME TAX	\$2,675,425	A-7, LN 28	\$0	\$1,066,439	\$2,68,553	\$0	\$0	\$20,719	\$6,580	\$6,356	\$264,181	\$308,013	\$127,737	\$14	\$606,812
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$149,981	A-7, LNS 30-36	\$0	\$62,687	\$4,154	\$0	\$0	\$2,000	\$551	\$1,769	\$12,472	\$22,231	\$8,530	\$7	\$35,579
24		NET TELEPHONE PLANT	\$21,654,955		\$0	\$9,730,001	\$1,084,036	\$0	\$0	\$243,867	\$84,666	\$65,085	\$2,071,418	\$2,101,724	\$1,197,596	\$670	\$5,055,693
25		% DISTRIBUTION	100.00%		0.00%	44.95%	5.03%	0.00%	0.00%	1.13%	0.39%	0.30%	9.58%	9.74%	5.53%	0.00%	23.35%
26	1220	MATERIALS AND SUPPLIES	\$292,040	A-3, LN 16	\$0	\$1,30,417	\$21,090	\$0	\$0	\$3,420	\$885	\$1,335	\$22,675	\$30,499	\$11,840	\$11	\$69,868
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	\$543,227	A-3, LN 10	\$0	\$242,846	\$59,600	\$0	\$0	\$5,290	\$1,713	\$1,239	\$49,692	\$51,631	\$30,556	\$17	\$100,643
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$22,470,222		\$0	\$10,103,264	\$1,164,726	\$0	\$0	\$252,577	\$87,263	\$67,659	\$2,143,785	\$2,183,853	\$1,240,191	\$699	\$5,226,204
32		% DISTRIBUTION	100.00%		0.00%	44.96%	5.18%	0.00%	0.00%	1.12%	0.39%	0.30%	9.54%	9.72%	5.52%	0.00%	23.26%

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	\$45,181,662	A-4, LN 42	\$0	\$7,481,385	\$10,941,009	\$0	\$0	\$1,041,349	\$0	\$145,897	\$5,075,035	\$9,539,763	\$0	\$0	\$10,957,223
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	\$55,507,565	A-5, LN 23	\$0	\$37,343,184	\$0	\$0	\$0	\$317,185	\$71,828	\$4,187,281	\$0	\$5,388,782	\$0	\$8,199,206	\$8,199,206
1d		TOTAL	\$100,689,227		\$0	\$44,824,569	\$10,941,009	\$0	\$0	\$1,041,349	\$317,185	\$217,725	\$9,262,316	\$9,539,763	\$5,388,782	\$0	\$19,156,529
1e		% DISTRIBUTION	100.00%		0.00%	44.52%	10.87%	0.00%	0.00%	1.03%	0.32%	0.22%	9.20%	9.47%	5.35%	0.00%	19.03%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$6,943,491	LN 1e	\$0	\$2,983,062	\$595,940	\$0	\$0	\$82,514	\$23,971	\$31,087	\$622,986	\$732,391	\$379,071	\$0	\$1,492,469
3		GENERAL PURPOSE COMPUTERS	\$148,840	LN 1e & DIRECT	\$0	\$59,587	\$13,742	\$0	\$0	\$1,181	\$420	\$345	\$14,814	\$15,066	\$8,878	\$3,438	\$31,370
4		TOTAL GENERAL SUPPORT ASSETS	\$7,092,331		\$0	\$3,042,648	\$609,682	\$0	\$0	\$83,695	\$24,391	\$31,432	\$637,799	\$747,457	\$387,949	\$3,438	\$1,523,840
5		% DISTRIBUTION	100.00%		0.00%	42.90%	8.60%	0.00%	0.00%	1.18%	0.34%	0.44%	8.99%	10.54%	5.47%	0.05%	21.49%
6		COEJOT,CWF AND GENERAL SUPPORT	\$107,781,558		\$0	\$47,867,217	\$11,550,692	\$0	\$0	\$1,125,044	\$341,576	\$249,157	\$9,900,115	\$10,287,220	\$5,776,731	\$3,438	\$20,680,368
7		% DISTRIBUTION	100.00%		0.00%	44.41%	10.72%	0.00%	0.00%	1.04%	0.32%	0.23%	9.19%	9.54%	5.36%	0.00%	19.19%
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	\$107,781,558		\$0	\$47,867,217	\$11,550,692	\$0	\$0	\$1,125,044	\$341,576	\$249,157	\$9,900,115	\$10,287,220	\$5,776,731	\$3,438	\$20,680,368
10		AND EQUAL ACCESS EQUIPMENT	\$107,781,558		\$0	\$47,867,217	\$11,550,692	\$0	\$0	\$1,125,044	\$341,576	\$249,157	\$9,900,115	\$10,287,220	\$5,776,731	\$3,438	\$20,680,368
11		% DISTRIBUTION	100.00%		0.00%	44.41%	10.72%	0.00%	0.00%	1.04%	0.32%	0.23%	9.19%	9.54%	5.36%	0.00%	19.19%
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	\$947	LN 10	\$0	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$100	\$10	\$0	\$318
14		TOTAL	\$947		\$0	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$100	\$10	\$0	\$318
2690 INTANGIBLE ASSETS																	
15	2690	INTANGIBLE ASSETS	\$2,038,179	LN 10	\$0	\$554,942	\$409,155	\$0	\$0	\$6,847	\$12,453	\$1,624	\$220,219	\$210,960	\$186,397	\$79	\$435,503
16	1220	MATERIALS AND SUPPLIES	\$292,040	LN 10	\$0	\$130,417	\$21,090	\$0	\$0	\$3,420	\$885	\$1,335	\$22,675	\$30,499	\$11,840	\$11	\$69,868
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																	
21		FOR APPOINTING PRESCRIPTION	\$61,133,685		\$0	\$47,867,217	\$11,550,692	\$0	\$0	\$1,125,044	\$341,576	\$249,157	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	78.30%	18.89%	0.00%	0.00%	1.84%	0.56%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
23 COEJOT & CWF EXCL CCL FOR ASSIGNING																	
23		CARRIER ACCESS BILLING EXPENSES	\$55,864,658		\$0	\$0	\$10,941,009	\$0	\$0	\$1,041,349	\$317,185	\$217,725	\$9,262,316	\$9,539,763	\$5,388,782	\$0	\$19,156,529
24		% DISTRIBUTION	100.00%		0.00%	0.00%	19.58%	0.00%	0.00%	1.86%	0.57%	0.39%	16.58%	17.08%	9.65%	0.00%	34.29%



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	\$15,488,388	DIRECT	\$0	\$0	\$0	\$0	\$0	\$24,777	\$0	\$0	\$4,506,389	\$0	\$0	\$0	\$10,957,223
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)	\$510,238	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510,238	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$8,050,031	LN 4-DIRECT	\$0	\$7,481,385	\$0	\$0	\$0	\$0	\$0	\$0	\$568,647	\$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	\$9,779,647	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$604,226	\$0	\$145,897	\$0	\$9,029,525	\$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	\$9,779,647		\$0	\$0	\$0	\$0	\$0	\$604,226	\$0	\$145,897	\$0	\$9,029,525	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$412,347	DIRECT	\$0	\$0	\$0	\$0	\$0	\$412,347	\$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	\$34,240,652		\$0	\$7,481,385	\$0	\$0	\$0	\$1,041,349	\$0	\$145,897	\$5,075,035	\$9,539,763	\$0	\$0	\$10,957,223
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$45,181,662		\$0	\$7,481,385	\$10,941,009	\$0	\$0	\$1,041,349	\$0	\$145,897	\$5,075,035	\$9,539,763	\$0	\$0	\$10,957,223
43		% DISTRIBUTION	100.00%		0.00%	16.56%	24.22%	0.00%	0.00%	2.30%	0.00%	0.32%	11.23%	21.11%	0.00%	0.00%	24.25%
COE RATIOS																	
44		OPERATOR SYSTEMS		0% LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING		0% LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING		100% LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING		100% LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION		100% LN 41	0.00%	21.77%	0.00%	0.00%	0.00%	2.38%	0.00%	0.48%	14.70%	27.96%	0.00%	0.00%	32.72%

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%	67.59%	32.41%	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	\$37,451,898	LN 1/DIRECT	\$0	\$37,343,184	\$0	\$0	\$0	\$0	\$0	\$0	\$108,715	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$12,295,329	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$17,458	\$0	\$4,078,566	\$0	\$0	\$0	\$8,199,306
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	\$5,335,940	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,335,940	\$0	\$0
17a		IX TRUNK - ACCESS	\$344,447	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$219,777	\$71,828	\$0	\$0	\$52,842	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST REMOTE	\$79,050	DIRECT	\$0	\$0	\$0	\$0	\$0	\$79,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$55,507,565		\$0	\$37,343,184	\$0	\$0	\$0	\$317,185	\$71,828	\$4,187,281	\$0	\$5,388,782	\$0	\$8,199,306	\$0
22		% DISTRIBUTION	100.00%		0.00%	67.28%	0.00%	0.00%	0.00%	0.00%	0.57%	0.13%	7.54%	0.00%	9.71%	0.00%	14.77%
23		TOTAL CABLE & WIRE FACILITIES	\$55,507,565		\$0	\$37,343,184	\$0	\$0	\$0	\$317,185	\$71,828	\$4,187,281	\$0	\$5,388,782	\$0	\$8,199,306	\$0
24		% DISTRIBUTION	100.00%		0.00%	67.28%	0.00%	0.00%	0.00%	0.00%	0.57%	0.13%	7.54%	0.00%	9.71%	0.00%	14.77%







## 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	\$107,781,558	VARIOUS	\$0	\$47,867,217	\$11,550,692	\$0	\$0	\$1,125,044	\$341,576	\$249,157	\$9,900,115	\$10,287,220	\$5,776,731	\$3,438	\$20,680,368
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$107,781,558		\$0	\$47,867,217	\$11,550,692	\$0	\$0	\$1,125,044	\$341,576	\$249,157	\$9,900,115	\$10,287,220	\$5,776,731	\$3,438	\$20,680,368
4		% DISTRIBUTION	100.00%		0.00%	44.41%	10.72%	0.00%	0.00%	1.04%	0.32%	0.23%	9.19%	9.54%	5.36%	0.00%	19.19%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$26,828	LN 4	\$0	\$12,653	\$3,583	\$0	\$0	\$265	\$78	\$44	\$2,398	\$2,425	\$1,428	\$1	\$3,953
7	6120	GENERAL SUPPORT	\$906,882	A-3, LN 5	\$0	\$414,790	\$90,919	\$0	\$0	\$7,446	\$2,678	\$2,153	\$75,608	\$81,962	\$46,180	\$525	\$184,621
8		TOTAL GENERAL SUPPORT EXP	\$933,710		\$0	\$427,443	\$94,502	\$0	\$0	\$7,711	\$2,756	\$2,198	\$78,006	\$84,387	\$47,608	\$526	\$188,574
9		% DISTRIBUTION	100.00%		0.00%	45.78%	10.12%	0.00%	0.00%	0.83%	0.30%	0.24%	8.35%	9.04%	5.10%	0.06%	20.20%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$785,921	A-4, LN 47	\$0	\$0	\$785,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,273,035	A-4, LN 48	\$0	\$255,811	\$0	\$0	\$0	\$61,625	\$0	\$3,572	\$232,344	\$432,291	\$0	\$0	\$287,392
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	\$2,058,956		\$0	\$255,811	\$785,921	\$0	\$0	\$61,625	\$0	\$3,572	\$232,344	\$432,291	\$0	\$0	\$287,392
16		% DISTRIBUTION	100.00%		0.00%	12.42%	38.17%	0.00%	0.00%	2.99%	0.00%	0.17%	11.28%	21.00%	0.00%	0.00%	13.96%
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	\$1,299,569	A-5, LN 22	\$0	\$845,723	\$0	\$0	\$0	\$0	\$8,347	\$1,700	\$89,647	\$0	\$144,621	\$0	\$209,531
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,292,235		\$0	\$1,528,976	\$880,422	\$0	\$0	\$69,336	\$11,104	\$7,470	\$399,997	\$516,678	\$192,229	\$526	\$685,497
26		% DISTRIBUTION	100.00%		0.00%	35.62%	20.51%	0.00%	0.00%	1.62%	0.26%	0.17%	9.32%	12.04%	4.48%	0.01%	15.97%

## 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	\$45,181,662	A-4.LN 38	\$0	\$7,481,385	\$10,941,009	\$0	\$0	\$1,041,349	\$0	\$145,897	\$5,075,035	\$9,539,763	\$0	\$0	\$10,957,223
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	\$55,507,565	A-5.LN 21	\$0	\$37,343,184	\$0	\$0	\$0	\$0	\$317,185	\$71,828	\$4,187,281	\$0	\$5,388,782	\$0	\$8,199,306
4		TOTAL	\$100,689,227		\$0	\$44,824,569	\$10,941,009	\$0	\$0	\$1,041,349	\$317,185	\$217,725	\$9,262,316	\$9,539,763	\$5,388,782	\$0	\$19,156,529
5		% DISTRIBUTION	100.00%		0.00%	44.52%	10.87%	0.00%	0.00%	1.03%	0.32%	0.22%	9.20%	9.47%	5.35%	0.00%	19.03%
		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	\$2,098,759	LN 5	\$0	\$963,078	\$20,653	\$0	\$0	\$19,267	\$6,494	\$5,049	\$177,646	\$188,638	\$107,611	\$0	\$410,324
8	6540	ACCESS / USF EXPENSE	\$902,700	DIRECT	\$0	\$902,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$178,231	A-3.LN 5	\$0	\$74,377	\$18,198	\$0	\$0	\$1,143	\$593	\$548	\$17,709	\$18,843	\$12,426	\$90	\$34,303
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$298,005	A-4.LN 47	\$0	\$0	\$298,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,258,233	A-4.LN 48	\$0	\$475,294	\$0	\$0	\$0	\$69,261	\$0	\$11,148	\$323,423	\$646,687	\$0	\$0	\$732,420
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	\$2,088,015	A-5.LN 22	\$0	\$1,388,512	\$0	\$0	\$0	\$0	\$12,477	\$3,040	\$144,577	\$0	\$187,494	\$0	\$35,916
17		TOTAL DEP EXP - PLANT IN SERVICE	\$4,822,484		\$0	\$1,938,183	\$316,203	\$0	\$0	\$70,404	\$13,070	\$14,736	\$485,708	\$665,531	\$199,920	\$90	\$1,118,639
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	\$4,822,484		\$0	\$1,938,183	\$316,203	\$0	\$0	\$70,404	\$13,070	\$14,736	\$485,708	\$665,531	\$199,920	\$90	\$1,118,639
20		% DISTRIBUTION	100.00%		0.00%	40.19%	6.56%	0.00%	0.00%	1.46%	0.27%	0.31%	10.07%	13.80%	4.15%	0.00%	23.20%
		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	\$274,073	A-3.LN 10	\$0	\$124,804	\$30,749	\$0	\$0	\$2,724	\$843	\$626	\$24,503	\$25,239	\$14,689	\$9	\$49,887
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	\$274,073		\$0	\$124,804	\$30,749	\$0	\$0	\$2,724	\$843	\$626	\$24,503	\$25,239	\$14,689	\$9	\$49,887
28		% DISTRIBUTION	100.00%		0.00%	45.54%	11.22%	0.00%	0.00%	0.99%	0.31%	0.23%	8.94%	9.21%	5.36%	0.00%	18.20%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$8,098,015		\$0	\$3,928,764	\$67,605	\$0	\$0	\$92,394	\$20,407	\$20,411	\$687,857	\$879,408	\$322,220	\$99	\$1,578,850
30		% DISTRIBUTION	100.00%		0.00%	48.52%	7.01%	0.00%	0.00%	1.14%	0.25%	0.25%	8.49%	10.86%	3.98%	0.00%	19.50%
		RENT REVENUES/ OTHER INC/ G-L															
31	5240/7100/7500	GEN SUPPORT ASSETS	\$22,336	A-3.LN 5	\$0	\$9,478	\$2,672	\$0	\$0	\$88	\$50	\$114	\$1,569	\$3,247	\$841	\$9	\$4,268
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$46,838	A-5.LN 22	\$0	\$31,136	\$0	\$0	\$0	\$0	\$395	\$127	\$1,876	\$0	\$2,568	\$0	\$10,735
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	\$69,173		\$0	\$40,614	\$2,672	\$0	\$0	\$88	\$445	\$241	\$3,445	\$3,247	\$3,409	\$9	\$15,004



## 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	\$4,292,235	A-9, LN 25	\$0	\$1,528,976	\$880,422	\$0	\$0	\$69,336	\$11,104	\$7,470	\$399,997	\$516,678	\$192,229	\$526	\$685,497
2		OTHER PLANT EXPENSE	(50)	A-10, LN 7	\$0	(50)	\$0	\$0	\$0	(50)	(50)	(50)	\$0	\$0	\$0	\$0	(50)
3		NETWORK OPERATIONS EXPENSE	\$2,098,759	A-10, LN 8	\$0	\$963,078	\$220,653	\$0	\$0	\$19,267	\$6,494	\$5,049	\$177,546	\$188,638	\$107,611	\$0	\$410,324
4		ACCESS CHARGE EXPENSE	\$902,700	A-10, LN 9	\$0	\$902,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,271,406	A-11, LN 31	\$0	\$437,356	\$104,725	\$0	\$1,499	\$7,759	\$3,023	\$2,897	\$81,823	\$94,902	\$48,989	\$271,282	\$217,151
6		TOTAL BIG THREE EXPENSES	\$8,565,099		\$0	\$3,832,110	\$1,205,800	\$0	\$1,499	\$96,362	\$20,620	\$15,415	\$659,466	\$800,218	\$348,829	\$271,809	\$1,312,972
7		% DISTRIBUTION	100.00%		0.00%	44.74%	14.08%	0.00%	0.02%	1.13%	0.24%	0.18%	7.70%	9.34%	4.07%	3.17%	15.33%
		<b>CORPORATE OPERATING EXPENSE</b>															
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,233,002	LN 7	\$0	\$1,491,718	\$433,448	\$0	\$610	\$25,642	\$7,364	\$6,122	\$235,464	\$274,479	\$132,450	\$108,578	\$517,127
10		TOTAL CORPORATE OPERATIONS	\$3,233,002		\$0	\$1,491,718	\$433,448	\$0	\$610	\$25,642	\$7,364	\$6,122	\$235,464	\$274,479	\$132,450	\$108,578	\$517,127
11		% DISTRIBUTION	100.00%		0.00%	46.14%	13.41%	0.00%	0.02%	0.79%	0.23%	0.19%	7.28%	8.49%	4.10%	3.36%	16.00%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>INTEREST EXPENSE</b>															
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	(50)	A-3, LN 10	\$0	(50)	(50)	\$0	\$0	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	(50)		\$0	(50)	(50)	\$0	\$0	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
17																	
18		<b>OTHER INCOME ADJUSTMENTS</b>															
19		Amount of Excess Deferred Tax & Entiro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS - MEALS & ENT.	\$38,822	A-3, LN 10	\$0	\$15,688	\$3,744	\$0	\$0	\$347	\$106	\$108	\$3,675	\$4,311	\$1,807	\$2	\$9,034
21		TOTAL	\$38,822		\$0	\$15,688	\$3,744	\$0	\$0	\$347	\$106	\$108	\$3,675	\$4,311	\$1,807	\$2	\$9,034
22		<b>OPERATING TAXES</b>															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$525,702	A-3, LN 10	\$0	\$235,901	\$47,732	\$0	\$0	\$5,657	\$1,457	\$1,447	\$45,931	\$54,748	\$25,841	\$17	\$106,972
26		TOTAL OPERATING TAXES	\$525,702		\$0	\$235,901	\$47,732	\$0	\$0	\$5,657	\$1,457	\$1,447	\$45,931	\$54,748	\$25,841	\$17	\$106,972