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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	\$23,284,230	S-2,LN 35	\$0	\$4,845,961	\$0	\$5,043,004	\$3,261,709	\$2,255,689	\$184,696	\$34,832	\$0	\$0	\$7,658,340
2	RATE OF RETURN	10.66%		0.00%	10.88%	0.00%	10.88%	10.23%	9.58%	10.88%	11.24%	0.00%	0.00%	10.88%
3	RETURN ON INVESTMENT	\$2,482,060	LN1*LN 2	\$0	\$526,998	\$0	\$548,427	\$333,684	\$216,105	\$20,086	\$3,916	\$0	\$0	\$832,844
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	\$2,482,060	LN3-LN4	\$0	\$526,998	\$0	\$548,427	\$333,684	\$216,105	\$20,086	\$3,916	\$0	\$0	\$832,844
6	FEDERAL OPERATING INCOME TAX	\$1,335,353	LN 28	\$0	\$283,533	\$0	\$295,089	\$179,459	\$116,252	\$10,807	\$2,107	\$0	\$0	\$448,107
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	\$1,335,353	LN 6+LN 7	\$0	\$283,533	\$0	\$295,089	\$179,459	\$116,252	\$10,807	\$2,107	\$0	\$0	\$448,107
9	STATE AND LOCAL INCOME TAX	\$222,952	LN 33	\$0	\$49,692	\$0	\$40,710	\$28,041	\$11,384	\$2,324	\$490	\$0	\$0	\$90,309
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	\$222,952	LN 9+LN 10	\$0	\$49,692	\$0	\$40,710	\$28,041	\$11,384	\$2,324	\$490	\$0	\$0	\$90,309
13	OPERATING EXPENSE AND TAX	\$29,456,038	S-8,LN 20	\$0	\$7,577,842	\$0	\$4,180,422	\$4,577,136	\$3,479,269	\$182,279	\$31,742	\$0	\$0	\$9,427,349
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	\$33,496,402	5+8+11 thru 15	\$0	\$8,438,065	\$0	\$5,064,647	\$5,118,321	\$3,823,009	\$215,495	\$38,256	\$0	\$0	\$10,798,609
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$48,258	LN 16*LN 17	\$0	\$1,583	\$0	\$136	\$14,397	\$9,215	\$407	\$59	\$0	\$0	\$22,460
19	TOTAL REVENUE REQUIREMENT	\$33,544,660		\$0	\$8,439,649	\$0	\$5,064,784	\$5,132,718	\$3,832,224	\$215,902	\$38,315	\$0	\$0	\$10,821,069

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	\$2,482,060	LN 3	\$0	\$526,998	\$0	\$548,427	\$333,684	\$216,105	\$20,086	\$3,916	\$0	\$0	\$832,844
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	\$2,118	S-12,LN 25-26	\$0	\$437	\$0	\$405	\$403	\$209	\$16	\$3	\$0	\$0	\$646
23	TOTAL INCOME ADJUSTMENTS	\$2,118	LN 21+22	\$0	\$437	\$0	\$405	\$403	\$209	\$16	\$3	\$0	\$0	\$646
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$2,479,941		\$0	\$526,561	\$0	\$548,022	\$333,281	\$215,896	\$20,070	\$3,913	\$0	\$0	\$832,198
26	FEDERAL INCOME TAX	\$1,335,353	LN 25*FIT	\$0	\$283,533	\$0	\$295,089	\$179,459	\$116,252	\$10,807	\$2,107	\$0	\$0	\$448,107
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	\$1,335,353	LN26-LN27	\$0	\$283,533	\$0	\$295,089	\$179,459	\$116,252	\$10,807	\$2,107	\$0	\$0	\$448,107
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$3,815,294	LN25+LN28-S-12LI	\$0	\$810,095	\$0	\$843,111	\$512,740	\$332,147	\$30,876	\$6,020	\$0	\$0	\$1,280,305
31	STATE INCOME TAX	\$222,952	LN 30*FIT	\$0	\$49,692	\$0	\$40,710	\$28,041	\$11,384	\$2,324	\$490	\$0	\$0	\$90,309
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	\$222,952		\$0	\$49,692	\$0	\$40,710	\$28,041	\$11,384	\$2,324	\$490	\$0	\$0	\$90,309

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		\$11,663,057	S-3, LN 10	\$0	\$2,843,913	\$0	\$1,673,642	\$2,067,167	\$1,444,929	\$63,514	\$7,203	\$0	\$0	\$3,562,689	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$22,101,678	S-4, LN 52	\$0	\$11,793,017	\$0	\$0	\$3,851,349	\$2,894,710	\$0	\$0	\$0	\$0	\$3,562,602	\$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		\$40,542,885	S-4, LN 78	\$0	\$5,566,212	\$0	\$15,913,558	\$4,774,131	\$3,032,027	\$612,338	\$70,302	\$0	\$0	\$10,574,318	\$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		\$113,350,574	S-5, LN 42	\$0	\$25,570,916	\$0	\$9,179,759	\$20,616,709	\$14,948,684	\$401,023	\$48,281	\$0	\$0	\$42,585,202	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$1,783,504	S-3, LN 36	\$0	\$422,423	\$0	\$326,067	\$226,049	\$159,803	\$10,515	\$743	\$0	\$0	\$637,904	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$189,441,698		\$0	\$46,196,482	\$0	\$27,093,026	\$31,535,404	\$22,480,153	\$1,087,390	\$126,528	\$0	\$0	\$60,922,715	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.39%	0.00%	14.30%	16.65%	11.87%	0.57%	0.07%	0.00%	0.00%	32.16%	0.00%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$1,858,191	S-6, LN 15	\$0	\$449,238	\$0	\$204,815	\$543,241	\$129,117	\$10,402	\$1,876	\$0	\$0	\$519,501	\$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		\$494,920	S-6, LN 27	\$0	\$113,009	\$0	\$115,906	\$41,421	\$15,708	\$3,068	\$0	\$0	\$0	\$205,808	\$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			\$191,794,809		\$0	\$46,758,729	\$0	\$27,413,747	\$32,120,066	\$22,624,979	\$1,100,859	\$128,405	\$0	\$0	\$61,648,024	\$0
18	% DISTRIBUTION			100.00%		0.00%	24.38%	0.00%	14.29%	16.75%	11.80%	0.57%	0.07%	0.00%	0.00%	32.14%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$166,400,127	S-7, LN 18	\$0	\$41,422,094	\$0	\$21,978,140	\$28,633,530	\$20,065,920	\$903,404	\$90,673	\$0	\$0	\$53,306,367	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$125,224	S-7, LN 25	\$0	\$28,593	\$0	\$29,326	\$10,480	\$3,974	\$776	\$0	\$0	\$0	\$52,073	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$3,592,027	S-7, LN 32	\$0	\$866,674	\$0	\$542,151	\$475,574	\$476,317	\$20,703	\$4,661	\$0	\$0	\$1,205,948	\$0
25	CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$21,677,431		\$0	\$4,441,368	\$0	\$4,864,130	\$3,000,482	\$2,078,768	\$175,976	\$33,071	\$0	\$0	\$7,083,636	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.49%	0.00%	22.44%	13.84%	9.59%	0.81%	0.15%	0.00%	0.00%	32.68%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$579,757	S-6, LN 31	\$0	\$131,806	\$0	\$39,671	\$100,016	\$61,521	\$2,705	\$549	\$0	\$0	\$243,489	\$0
29	INVESTMENT IN NONAFFILIATED COS	1402		\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,027,042		\$0	\$272,786	\$0	\$139,202	\$161,212	\$115,400	\$6,014	\$1,213	\$0	\$0	\$331,215	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$23,284,230		\$0	\$4,845,961	\$0	\$5,043,004	\$3,261,709	\$2,253,689	\$184,696	\$34,832	\$0	\$0	\$7,658,340	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	21.66%	14.01%	9.69%	0.79%	0.15%	0.00%	0.00%	32.89%	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			\$12,054,636		\$0	\$3,045,616	\$0	\$1,506,556	\$1,912,865	\$1,439,590	\$71,012	\$14,801	\$0	\$0	\$4,064,195	\$0
3	% DISTRIBUTION			100.00%		0.00%	25.27%	0.00%	12.50%	15.87%	11.94%	0.59%	0.12%	0.00%	0.00%	33.71%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$175,995,137		\$0	\$42,930,145	\$0	\$25,093,317	\$29,242,189	\$20,875,422	\$1,013,361	\$118,582	\$0	\$0	\$56,722,121	\$0
6	% DISTRIBUTION			100.00%		0.00%	24.39%	0.00%	14.26%	16.62%	11.86%	0.58%	0.07%	0.00%	0.00%	32.23%	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)			\$11,278,039	LN 6+DIRECT	\$0	\$2,748,637	\$0	\$1,623,382	\$1,992,161	\$1,402,223	\$61,043	\$6,863	\$0	\$0	\$3,443,729	\$0
9	GENERAL PURPOSE COMPUTERS			\$385,018	LN 6+DIRECT	\$0	\$95,276	\$0	\$50,260	\$75,005	\$42,706	\$2,471	\$341	\$0	\$0	\$118,960	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$11,663,057		\$0	\$2,843,913	\$0	\$1,673,642	\$2,067,167	\$1,444,929	\$63,514	\$7,203	\$0	\$0	\$3,562,689	\$0
11	% DISTRIBUTION			100.00%		0.00%	24.38%	0.00%	14.35%	17.72%	12.39%	0.54%	0.06%	0.00%	0.00%	30.55%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION			\$187,658,194		\$0	\$45,774,058	\$0	\$26,766,959	\$31,309,355	\$22,320,351	\$1,076,875	\$125,785	\$0	\$0	\$60,284,810	\$0
13	ORIG/TERM AND C&WF			\$187,658,194		\$0	\$45,774,058	\$0	\$26,766,959	\$31,309,355	\$22,320,351	\$1,076,875	\$125,785	\$0	\$0	\$60,284,810	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.39%	0.00%	14.26%	16.68%	11.89%	0.57%	0.07%	0.00%	0.00%	32.12%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION			\$187,658,194		\$0	\$45,774,058	\$0	\$26,766,959	\$31,309,355	\$22,320,351	\$1,076,875	\$125,785	\$0	\$0	\$60,284,810	\$0
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$187,658,194		\$0	\$45,774,058	\$0	\$26,766,959	\$31,309,355	\$22,320,351	\$1,076,875	\$125,785	\$0	\$0	\$60,284,810	\$0
33	% DISTRIBUTION			100.00%		0.00%	24.39%	0.00%	14.26%	16.68%	11.89%	0.57%	0.07%	0.00%	0.00%	32.12%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$1,783,504	LN 33	\$0	\$422,423	\$0	\$326,067	\$226,049	\$159,803	\$10,515	\$743	\$0	\$0	\$637,904	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$1,783,504		\$0	\$422,423	\$0	\$326,067	\$226,049	\$159,803	\$10,515	\$743	\$0	\$0	\$637,904	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.69%	0.00%	18.28%	12.67%	8.96%	0.59%	0.04%	0.00%	0.00%	35.77%	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	LOCAL SWITCHING EQUIPMENT ACCESS		2210 3.0			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	EQUAL ACCESS		3.1	\$22,101,678	LN 13	\$0	\$11,793,017	\$0	\$0	\$3,851,349	\$2,894,710	\$0	\$0	\$0	\$0	\$0	\$3,562,602
50	SUBTOTAL LOCAL SWITCHING		3.2		S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	% DISTRIBUTION					100.00%	0.00%	0.00%	0.00%	17.43%	13.10%	0.00%	0.00%	0.00%	0.00%	0.00%	16.12%
52	TOTAL SWITCHING EQUIPMENT			\$22,101,678		\$0	\$11,793,017	\$0	\$0	\$3,851,349	\$2,894,710	\$0	\$0	\$0	\$0	\$0	\$3,562,602
53	% DISTRIBUTION					100.00%	0.00%	0.00%	0.00%	17.43%	13.10%	0.00%	0.00%	0.00%	0.00%	0.00%	16.12%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT		2230 4.0														
55	EXCH TRUNK - EAS		4.1	\$5,498,520	AL-1LN12	\$0	\$20,339	\$0	\$4,092,220	\$16,332	\$19,538	\$97,482	\$17,241	\$0	\$0	\$1,225,367	\$0
56	EXCH TRUNK - BASIC		4.121	\$359,395	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$359,395	\$0
57	EXCH TRUNK - SPECIAL		4.111 DSL	\$6,013,660	DIRECT	\$0	\$0	\$0	\$6,013,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - DS0		4.123	\$0	LN 14-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	SUBSCRIBER LINE - BASIC		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - DS0		4.131	\$19,834,089	AL-1LN 2	\$0	\$4,930,884	\$0	\$29,954	\$4,037,490	\$2,671,932	\$41,330	\$3,773	\$0	\$0	\$8,118,727	\$0
61	SUBTOTAL EXCHANGE CIRCUIT		4.122 PL	\$936,938	DIRECT	\$0	\$0	\$0	\$233,722	\$0	\$0	\$312,446	\$9,686	\$0	\$0	\$381,084	\$0
62	% DISTRIBUTION			\$32,642,602		\$0	\$4,951,223	\$0	\$10,369,556	\$4,053,822	\$2,691,470	\$451,258	\$30,700	\$0	\$0	\$10,094,572	\$0
63	INTEREXCHANGE CIRCUIT		4.1PCP	\$477,050	DIRECT	\$0	\$0	\$0	\$477,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	TOLL - BASIC		4.22	\$5,238,566	AL-1LN14	\$0	\$0	\$0	\$5,051,565	\$0	\$0	\$148,576	\$38,425	\$0	\$0	\$0	\$0
66	TOLL - IXC PL = DSO		4.231	\$949,820	AL-1LN6	\$0	\$271,660	\$0	\$15,387	\$434,833	\$171,269	\$12,504	\$1,177	\$0	\$0	\$42,990	\$0
67	NON ACCESS		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	SUBTOTAL INTEREXCHANGE CIRCUIT		4.24	\$6,188,386		\$0	\$271,660	\$0	\$5,066,952	\$434,833	\$171,269	\$161,080	\$39,601	\$0	\$0	\$42,990	\$0
69	% DISTRIBUTION			100.00%		0.00%	4.39%	0.00%	81.88%	7.03%	2.77%	2.69%	0.64%	0.00%	0.00%	0.69%	0.00%
70	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	EXCLUDING WATS		4.31	\$1,234,847	LN 15-DIRECT	\$0	\$343,329	\$0	\$285,475	\$169,288	\$0	\$0	\$0	\$0	\$0	\$436,755	\$0
72	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,234,847		\$0	\$343,329	\$0	\$285,475	\$169,288	\$0	\$0	\$0	\$0	\$0	\$436,755	\$0
74	% DISTRIBUTION			100.00%		0.00%	27.80%	0.00%	0.00%	23.12%	13.71%	0.00%	0.00%	0.00%	0.00%	35.37%	0.00%
75	EQUIPMENT RENTED OTHERS			\$0	LN 16-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	TOTAL TRANSMISSION EQUIPMENT			\$40,542,885		\$0	\$5,566,212	\$0	\$15,913,558	\$4,774,131	\$3,032,027	\$612,338	\$70,302	\$0	\$0	\$10,574,318	\$0
77	% DISTRIBUTION			100.00%		0.00%	13.73%	0.00%	39.25%	11.78%	7.48%	1.51%	0.17%	0.00%	0.00%	26.08%	0.00%
78	TOTAL CENTRAL OFFICE EQUIPMENT			\$62,644,563		\$0	\$17,359,229	\$0	\$15,913,558	\$8,625,479	\$5,926,737	\$612,338	\$70,302	\$0	\$0	\$14,136,920	\$0
79	% DISTRIBUTION			100.00%		0.00%	27.71%	0.00%	25.40%	13.77%	9.46%	0.98%	0.11%	0.00%	0.00%	22.57%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	17.91%	13.58%	0.00%	0.00%	0.00%	0.00%	43.51%	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%	24.86%	0.00%	0.17%	17.79%	13.51%	0.22%	0.01%	0.00%	0.00%	43.44%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1,LN 12	0.00%	0.30%	0.00%	79.00%	0.18%	0.20%	5.77%	0.27%	0.00%	0.00%	14.28%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1,LN 14	0.00%	0.00%	0.00%	92.90%	0.00%	0.00%	6.58%	0.52%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1,LN 8	0.00%	36.91%	0.00%	13.53%	24.80%	18.76%	2.20%	0.05%	0.00%	0.00%	3.75%	0.00%
7	REL MOUS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST REMOTE MOU MILES			100.00%	INPUT	0.00%	29.57%	0.00%	0.00%	19.44%	17.01%	0.00%	0.00%	0.00%	0.00%	33.63%	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			\$100,849,792	LN 3	\$0	\$25,095,707	\$0	\$128,188	\$19,942,123	\$14,645,087	\$169,024	\$13,902	\$0	\$0	\$40,855,762	\$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	\$100,849,792		\$0	\$25,095,707	\$0	\$128,188	\$19,942,123	\$14,645,087	\$169,024	\$13,902	\$0	\$0	\$40,855,762	\$0
22	EXCHANGE WIDEBAND - JOINT			\$3,219,934	LN 4	\$0	\$8,039	\$0	\$2,287,626	\$5,143	\$5,363	\$79,909	\$11,802	\$0	\$0	\$822,052	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,236,873	DIRECT	\$0	\$0	\$0	\$2,236,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$5,456,807		\$0	\$8,039	\$0	\$4,524,499	\$5,143	\$5,363	\$79,909	\$11,802	\$0	\$0	\$822,052	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$693,923	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$693,923	\$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	\$693,923		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$693,923	\$0
28	INTEREXCHANGE WIDEBAND			\$4,663,503	LN 5	\$0	\$0	\$0	\$4,510,900	\$0	\$0	\$130,858	\$21,744	\$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	\$4,663,503		\$0	\$0	\$0	\$4,510,900	\$0	\$0	\$130,858	\$21,744	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$913,064	LN 6	\$0	\$271,998	\$0	\$16,172	\$370,420	\$205,853	\$21,232	\$833	\$0	\$0	\$26,556	\$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	\$913,064		\$0	\$271,998	\$0	\$16,172	\$370,420	\$205,853	\$21,232	\$833	\$0	\$0	\$26,556	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST REMOTE - JOINT			\$773,487	LN 8	\$0	\$195,172	\$0	\$0	\$299,023	\$92,381	\$0	\$0	\$0	\$0	\$186,910	\$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	\$773,487		\$0	\$195,172	\$0	\$0	\$299,023	\$92,381	\$0	\$0	\$0	\$0	\$186,910	\$0
38	HOST REMOTE - CLOSED END WATS		4.2		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			\$113,350,574		\$0	\$25,570,916	\$0	\$9,179,759	\$20,616,709	\$14,948,684	\$401,023	\$48,281	\$0	\$0	\$42,585,202	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.56%	0.00%	8.10%	18.19%	13.19%	0.35%	0.04%	0.00%	0.00%	37.57%	0.00%

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	24.38%	0.00%	14.79%	15.31%	10.99%	0.61%	0.07%	0.00%	0.00%	33.84%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	27.40%	0.00%	26.77%	13.28%	8.48%	0.80%	0.12%	0.00%	0.00%	23.16%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	23.31%	0.00%	9.13%	16.43%	12.29%	0.50%	0.05%	0.00%	0.00%	39.30%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$45,315	LN 1+DIRECT	\$0	\$11,026	\$0	\$7,170	\$9,279	\$4,577	\$361	\$41	\$0	\$0	\$12,863	\$0
8	GENERAL SUPPORT	6120		\$1,879,988	LN 1+DIRECT	\$0	\$456,912	\$0	\$272,758	\$308,149	\$241,655	\$10,741	\$1,328	\$0	\$0	\$588,444	\$0
9	TOTAL GENERAL SUPPORT EXP			\$1,925,303		\$0	\$467,938	\$0	\$279,928	\$317,428	\$246,231	\$11,101	\$1,369	\$0	\$0	\$601,307	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.30%	0.00%	14.54%	16.49%	12.79%	0.58%	0.07%	0.00%	0.00%	31.23%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,218,824	LN 2+DIRECT	\$0	\$331,494	\$0	\$288,831	\$211,201	\$120,520	\$10,040	\$1,046	\$0	\$0	\$255,692	\$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		\$1,541,085	LN 2+DIRECT	\$0	\$428,501	\$0	\$375,214	\$213,284	\$137,551	\$12,726	\$1,611	\$0	\$0	\$372,199	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$2,759,910		\$0	\$789,995	\$0	\$664,045	\$424,484	\$258,071	\$22,766	\$2,657	\$0	\$0	\$627,891	\$0
16	% DISTRIBUTION			100.00%		0.00%	27.54%	0.00%	24.06%	15.38%	9.35%	0.82%	0.10%	0.00%	0.00%	22.75%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$2,121,236	LN 6	\$0	\$480,602	\$0	\$168,106	\$356,218	\$311,882	\$7,221	\$766	\$0	\$0	\$796,441	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$2,121,236		\$0	\$480,602	\$0	\$168,106	\$356,218	\$311,882	\$7,221	\$766	\$0	\$0	\$796,441	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	7.92%	16.79%	14.70%	0.34%	0.04%	0.00%	0.00%	37.55%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$6,806,449		\$0	\$1,708,534	\$0	\$1,112,080	\$1,098,131	\$816,184	\$41,088	\$4,793	\$0	\$0	\$2,025,639	\$0
28	% DISTRIBUTION			100.00%		0.00%	25.10%	0.00%	16.34%	16.13%	11.99%	0.60%	0.07%	0.00%	0.00%	29.76%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$4,881,146		\$0	\$1,240,597	\$0	\$832,151	\$780,702	\$569,953	\$29,986	\$3,424	\$0	\$0	\$1,424,332	\$0
30	% DISTRIBUTION			100.00%		0.00%	25.42%	0.00%	17.05%	15.99%	11.68%	0.61%	0.07%	0.00%	0.00%	29.18%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	24.38%	0.00%	14.79%	15.31%	10.99%	0.61%	0.07%	0.00%	0.00%	33.84%	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		0.00%	S-7,LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	24.38%	0.00%	14.79%	15.31%	10.99%	0.61%	0.07%	0.00%	0.00%	33.84%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	22.83%	0.00%	23.42%	8.37%	3.17%	0.62%	0.00%	0.00%	0.00%	41.58%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	24.38%	0.00%	14.79%	15.31%	10.99%	0.61%	0.07%	0.00%	0.00%	33.84%	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%	24.03%	0.00%	16.31%	11.81%	4.49%	1.02%	0.32%	0.00%	0.00%	42.02%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$4,322,891	LN 7+DIRECT	\$0	\$1,047,675	\$0	\$637,980	\$677,950	\$561,907	\$24,483	\$3,118	\$0	\$0	\$1,369,778	\$0
14	ACCESS / USF EXPENSE	6540		\$650,335	DIRECT	\$0	\$617,864	\$0	\$0	\$32,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$382,054	S-3,LN 11	\$0	\$93,092	\$0	\$52,454	\$68,464	\$46,467	\$2,167	\$254	\$0	\$0	\$119,157	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$323,249	S-4,LN 53	\$0	\$187,821	\$0	\$0	\$48,535	\$37,039	\$0	\$0	\$0	\$0	\$49,854	\$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			\$2,577,999	S-4,LN 79	\$0	\$345,089	\$0	\$1,045,509	\$275,267	\$195,226	\$38,059	\$4,591	\$0	\$0	\$674,258	\$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			\$3,908,781	S-5,LN 43	\$0	\$886,148	\$0	\$303,497	\$750,623	\$559,084	\$14,807	\$1,476	\$0	\$0	\$1,393,144	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$7,192,082		\$0	\$1,512,151	\$0	\$1,401,460	\$1,142,889	\$837,815	\$55,033	\$6,321	\$0	\$0	\$2,236,412	\$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			\$7,192,082		\$0	\$1,512,151	\$0	\$1,401,460	\$1,142,889	\$837,815	\$55,033	\$6,321	\$0	\$0	\$2,236,412	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.03%	0.00%	19.49%	15.89%	11.65%	0.77%	0.09%	0.00%	0.00%	31.10%	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		\$529,175	LN 5+DIRECT	\$0	\$128,434	\$0	\$77,993	\$82,667	\$68,525	\$2,985	\$363	\$0	\$0	\$168,207	\$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			\$529,175		\$0	\$128,434	\$0	\$77,993	\$82,667	\$68,525	\$2,985	\$363	\$0	\$0	\$168,207	\$0
32	% DISTRIBUTION			100.00%		0.00%	24.27%	0.00%	14.74%	15.62%	12.95%	0.56%	0.07%	0.00%	0.00%	31.79%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS		5240/7100/7500	\$0	S-3,LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIPMENT		5240/7100/7500	(\$32,012)	S-4,LN 81+DIR	\$0	(\$8,517)	\$0	(\$9,961)	(\$2,162)	(\$1,189)	(\$685)	(\$171)	\$0	\$0	(\$9,327)	\$0
35	CABLE & WIRE FACILITIES		5240/7100/7500	\$40,321	S-5,LN 43+DIR	\$0	\$9,035	\$0	\$3,240	\$9,351	\$3,421	\$312	\$38	\$0	\$0	\$14,925	\$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			\$8,309		\$0	\$518	\$0	(\$6,721)	\$7,188	\$2,232	(\$372)	(\$133)	\$0	\$0	\$5,598	\$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%	20.70%	0.00%	0.00%	14.23%	10.66%	0.00%	0.00%	0.00%	54.41%	0.00%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	28.87%	0.00%	0.00%	13.87%	9.81%	0.00%	0.00%	0.00%	47.44%	0.00%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	30.39%	0.00%	2.88%	36.38%	25.45%	4.31%	0.58%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.47%	0.10%	0.25%	0.00%	0.00%	74.96%	0.00%	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%	89.92%	0.00%	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%	45.23%	0.00%	4.77%	26.14%	20.10%	3.32%	0.44%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$1,700,675	INPUT	\$0	\$391,787	\$0	\$26,900	\$253,885	\$198,003	\$8,993	\$7,193	\$0	\$0	\$813,914	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$22,800	LN 1+DIRECT	\$0	\$180	\$0	\$0	\$641	\$578	\$0	\$0	\$0	\$0	\$21,400	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$9,591	DIRECT	\$0	\$80	\$0	\$0	\$8,529	\$283	\$0	\$0	\$0	\$0	\$699	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622															
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$2,424	LN 3	\$0	\$413	\$0	\$0	\$386	\$300	\$0	\$0	\$0	\$0	\$1,325	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$2,424		\$0	\$413	\$0	\$0	\$386	\$300	\$0	\$0	\$0	\$0	\$1,325	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$25,093	DIRECT	\$0	\$25,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$169,043	LN 7	\$0	\$9,993	\$0	\$497	\$31,240	\$172	\$426	\$0	\$0	\$0	\$126,714	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$67,877	LN 4	\$0	\$17,747	\$0	\$0	\$10,290	\$6,742	\$0	\$0	\$0	\$0	\$33,099	\$0
27	- END USER BILLING INQUIRY		1.3	\$92,120	LN 8	\$0	\$5,868	\$0	\$166	\$3,128	\$0	\$122	\$0	\$0	\$0	\$82,835	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$354,132		\$0	\$58,701	\$0	\$664	\$44,658	\$6,914	\$548	\$0	\$0	\$0	\$242,647	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$33,924	AL-1LN16	\$0	\$5,059	\$0	\$0	\$11,265	\$10,545	\$0	\$0	\$0	\$0	\$7,055	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$287,828	AL-1LN18,LN19	\$0	\$85,842	\$0	\$0	\$60,510	\$40,483	\$0	\$0	\$0	\$0	\$100,993	\$0
38	- END USER COMMON LINE		2.3	\$15,151	DIRECT	\$0	\$15,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$146,934	LN 11	\$0	\$66,394	\$0	\$7,073	\$38,105	\$29,012	\$5,497	\$852	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$483,837		\$0	\$172,447	\$0	\$7,073	\$109,881	\$80,040	\$5,497	\$852	\$0	\$0	\$108,048	\$0
41	TOTAL CAT 1 AND CAT 2			\$837,970	LN 32+LN 40	\$0	\$231,148	\$0	\$7,736	\$154,539	\$86,954	\$6,045	\$852	\$0	\$0	\$350,695	\$0
42	% DISTRIBUTION			1700.00%		0.00%	475.75%	0.00%	15.14%	301.23%	184.52%	10.79%	1.33%	0.00%	0.00%	711.23%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$277,140	LN 42+DIRECT	\$0	\$133,736	\$0	\$1,788	\$36,232	\$21,613	\$1,505	\$214	\$0	\$0	\$82,251	\$0
44	TOTAL SERVICES EXPENSE			\$1,149,924		\$0	\$365,558	\$0	\$9,525	\$200,328	\$109,727	\$7,550	\$1,066	\$0	\$0	\$456,171	\$0
45	% DISTRIBUTION			100.00%		0.00%	31.79%	0.00%	0.83%	17.42%	9.54%	0.66%	0.09%	0.00%	0.00%	39.67%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$2,850,599	LN 12+LN 44	\$0	\$757,545	\$0	\$36,424	\$454,213	\$307,730	\$16,543	\$8,259	\$0	\$0	\$1,270,085	\$0
47	% DISTRIBUTION			100.00%		0.00%	26.57%	0.00%	1.28%	15.93%	10.80%	0.58%	0.29%	0.00%	0.00%	44.56%	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%	26.01%	0.00%	12.60%	15.18%	10.47%	0.62%	0.11%	0.00%	0.00%	35.01%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	24.38%	0.00%	14.79%	15.31%	10.99%	0.61%	0.07%	0.00%	0.00%	33.84%	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%	67.58%	0.00%	0.00%	0.00%	32.42%	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%	26.17%	0.00%	3.84%	13.97%	12.74%	0.84%	0.09%	0.00%	0.00%	42.34%	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			\$44,959	DIRECT	\$0	\$44,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$6,157,406	LN 1	\$0	\$1,537,063	\$0	\$779,594	\$942,488	\$781,810	\$36,422	\$8,021	\$0	\$0	\$2,072,008	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$6,202,365		\$0	\$1,582,022	\$0	\$779,594	\$942,488	\$781,810	\$36,422	\$8,021	\$0	\$0	\$2,072,008	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.51%	0.00%	12.57%	15.20%	12.61%	0.59%	0.13%	0.00%	0.00%	33.41%	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			\$31,835,150	RECORDS	\$0	\$8,076,658	\$0	\$4,713,711	\$4,894,547	\$3,685,395	\$201,710	\$35,525	\$0	\$0	\$10,227,604	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$29,456,038	VARIOUS	\$0	\$7,577,842	\$0	\$4,180,422	\$4,577,136	\$3,479,269	\$182,279	\$31,742	\$0	\$0	\$9,427,349	\$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.			\$2,118	LN 6+DIRECT	\$0	\$437	\$0	\$405	\$403	\$209	\$16	\$3	\$0	\$0	\$646	\$0
27	NET TAXABLE INCOME			\$2,376,993		\$0	\$498,380	\$0	\$532,884	\$317,008	\$205,918	\$19,416	\$3,780	\$0	\$0	\$799,609	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.97%	0.00%	22.42%	13.34%	8.66%	0.82%	0.16%	0.00%	0.00%	33.64%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$2,954,238	LN 28	\$0	\$636,036	\$0	\$660,721	\$519,341	\$212,504	\$17,864	\$2,465	\$0	\$0	\$905,308	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$211,593	LN 28	\$0	\$48,914	\$0	\$31,565	\$44,519	\$6,117	\$1,660	\$354	\$0	\$0	\$78,464	\$0
33	OPERATING TAXES - OTHER	7240		\$910,452	LN 2+DIRECT	\$0	\$224,335	\$0	\$128,170	\$153,516	\$107,528	\$5,353	\$733	\$0	\$0	\$290,817	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$2,271,975)	LN 28	\$0	(\$482,794)	\$0	(\$548,076)	(\$273,370)	(\$231,592)	(\$18,920)	(\$2,708)	\$0	\$0	(\$714,516)	\$0
35	TOTAL OPERATING TAXES			\$1,804,308		\$0	\$426,490	\$0	\$272,380	\$444,005	\$94,558	\$5,957	\$845	\$0	\$0	\$560,073	\$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	30,762	SPF	-	7,658	-	33	5,642	4,874	45	3	-	-	12,507	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.11%	18.34%	15.85%	0.15%	0.01%	0.00%	0.00%	40.66%	0.00%	
3	ALLOCATED LOOPS - CWF	30,762	SPF	-	7,658	-	33	5,642	4,874	45	3	-	-	12,507	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.11%	18.34%	15.85%	0.15%	0.01%	0.00%	0.00%	40.66%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,016	TOLL MOU	-	1,235	-	23	900	673	40	3	-	-	142	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	40.95%	0.00%	0.75%	29.86%	22.32%	1.33%	0.09%	0.00%	0.00%	4.70%	0.00%	
7	ALLOCATED CIRCUIT MILES - CWF	23,472	CMM	-	8,799	-	311	8,161	4,617	363	23	-	-	1,198	-	
8	PERCENT DISTRIBUTION	100.00%		0.00%	37.49%	0.00%	1.32%	34.77%	19.67%	1.55%	0.10%	0.00%	0.00%	5.10%	0.00%	
9	ALLOCATED WIDEBAND LOOPS	876	WB CKTS	-	5	-	554	4	3	52	13	-	-	245	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.55%	0.00%	63.24%	0.42%	0.40%	5.94%	1.48%	0.00%	0.00%	27.98%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	1,671	WB CKTS	-	5	-	1,111	4	3	38	7	-	-	504	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.29%	0.00%	66.46%	0.22%	0.21%	2.27%	0.39%	0.00%	0.00%	30.17%	0.00%	
13	ALLOCATED FX WIDEBAND CHANNELS (CKTS)	1,155	WB CKTS Less Lo	-	-	-	1,111	-	-	38	7	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.15%	0.00%	0.00%	3.29%	0.56%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,648,379	DIRECT	-	146,658	-	-	560,865	407,200	-	-	-	-	533,656	-	
16	PERCENT DISTRIBUTION	100.00%		0.00%	8.90%	0.00%	0.00%	34.03%	24.70%	0.00%	0.00%	0.00%	0.00%	32.37%	0.00%	
17	ALLOCATED USERS	89,767	-	-	6,425	-	-	21,378	14,047	-	-	-	-	47,917	-	
18	PERCENT DISTRIBUTION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	0.00%	
19	OB&C ALLOCATION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	0.00%	
CWC-1				CASH WORKING CAPITAL WORKSHEET												CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$6,806,449	S-9:LN 27	\$0	\$1,708,534	\$0	\$1,112,080	\$1,098,131	\$816,184	\$41,088	\$4,793	\$0	\$0	\$2,025,639
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$4,973,227	VARIOUS	\$0	\$1,665,538	\$0	\$637,980	\$710,422	\$561,907	\$24,483	\$3,118	\$0	\$0	\$1,369,778
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,700,675	S-11:LN 12	\$0	\$391,787	\$0	\$26,900	\$253,885	\$198,003	\$8,993	\$7,193	\$0	\$0	\$813,914
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,149,924	S-11:LN 44	\$0	\$365,558	\$0	\$9,525	\$200,328	\$109,727	\$7,550	\$1,066	\$0	\$0	\$456,171
5	CORPORATE OPERATIONS EXPENSE	\$6,202,365	S-12:LN 13	\$0	\$1,582,022	\$0	\$779,594	\$942,488	\$781,810	\$36,422	\$8,021	\$0	\$0	\$2,072,008
6	EQUAL ACCESS EXPENSE	\$0	S-12:LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12:LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12:LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)
9	FEDERAL INCOME TAX (ACTUAL)	\$2,954,238	S-12:LN 29 + 31	\$0	\$636,036	\$0	\$660,721	\$519,341	\$212,504	\$17,864	\$2,465	\$0	\$0	\$905,308
10	STATE INCOME TAX (ACTUAL)	\$211,593	S-12:LN 32	\$0	\$48,914	\$0	\$31,565	\$44,519	\$6,117	\$1,660	\$354	\$0	\$0	\$78,464
11	OTHER OPERATING TAX	\$910,452	S-12:LN 33	\$0	\$224,335	\$0	\$128,170	\$153,516	\$107,528	\$5,353	\$733	\$0	\$0	\$290,817
12	RESERVED FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$82,371	RECORDS	\$0	\$15,054	\$0	\$716	\$192	\$14,275	\$2,934	\$1,764	\$0	\$0	\$47,437
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	\$24,991,294	RECORDS	\$0	\$6,637,778	\$0	\$3,387,249	\$3,922,821	\$2,808,057	\$146,346	\$29,507	\$0	\$0	\$8,059,536
17	CASH WORKING CAPITAL RATIO	\$1,027,042	RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$1,027,042	\$0	\$272,786	\$0	\$139,202	\$161,212	\$115,400	\$6,014	\$1,213	\$0	\$0	\$0	\$331,215
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	\$1,027,042	\$0	\$272,786	\$0	\$139,202	\$161,212	\$115,400	\$6,014	\$1,213	\$0	\$0	\$0	\$331,215

DESCRIPTION	SCHEDULE	F_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
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OTHER TELECOMMUNICATIONS PLANT ALLOCATION	A-7	P_A7
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DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	T-1	P_T1
TARRP FACTORS (INVESTMENT)	T-2	P_T2
TARRP FACTORS (EXPENSE)		

INPUT FOR NECA/EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT/M&S & WORKING CAPITAL	\$9,888,965	\$3,609,183	\$1,198,880	\$3,387,366	\$822	\$1,692,713
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$843	\$390	\$144	\$204	\$0	\$101
5	STATE INCOME TAX	\$90,401	\$38,018	\$11,610	\$26,784	\$5	\$13,985
6	OPERATING EXPENSES & OTHER TAXES	\$11,758,263	\$5,084,200	\$2,091,671	\$2,839,176	\$263,760	\$1,479,452
7	GROSS RECEIPTS & PSC TAX	\$1,720	\$1,251	\$309	\$121	\$27	\$11
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	\$4,517,555	\$0	\$1,993,300	\$0	\$847,962	\$0	\$1,121,719	\$0	\$550,599
2		CENTRAL OFFICE SWITCHING	\$11,793,017	\$0	\$0	\$0	\$11,793,017	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$21,479,770	\$0	\$4,930,884	\$0	\$635,327	\$0	\$9,899,898	\$0	\$6,013,660
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$34,750,675	\$0	\$25,095,707	\$0	\$475,210	\$0	\$6,942,886	\$0	\$2,236,873
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$748,490	\$0	\$276,117	\$0	\$146,292	\$0	\$301,355	\$0	\$64,704
9		TOTAL PLANT IN SERVICE	\$73,298,508	\$0	\$32,296,098	\$0	\$13,897,808	\$0	\$18,225,899	\$0	\$8,865,835
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$654,054	\$0	\$334,355	\$0	\$114,848	\$0	\$160,023	\$0	\$44,785
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$228,914	\$0	\$66,179	\$0	\$46,830	\$0	\$108,003	\$0	\$7,902
14		TOTAL PROPERTY PLANT & EQUIP.	\$74,172,476	\$0	\$32,696,632	\$0	\$14,059,485	\$0	\$18,493,885	\$0	\$8,918,522
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$63,400,233	\$0	\$28,716,704	\$0	\$12,703,361	\$0	\$14,878,472	\$0	\$7,098,569
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$57,920	\$0	\$16,744	\$0	\$11,849	\$0	\$27,327	\$0	\$1,999
20		OPERATING DEFERRED INCOME TAX	\$1,408,824	\$0	\$61,248	\$0	\$255,400	\$0	\$343,017	\$0	\$199,119
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$9,305,499	\$0	\$3,351,935	\$0	\$1,088,876	\$0	\$3,245,668	\$0	\$1,618,835
23		MATERIALS AND SUPPLIES	\$171,477	\$0	\$75,454	\$0	\$32,084	\$0	\$39,475	\$0	\$24,451
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$411,989	\$0	\$181,796	\$0	\$77,921	\$0	\$102,821	\$0	\$49,427
28		NET TEL PLANT M&S & WORKING CAPITAL	\$9,888,965	\$0	\$3,609,185	\$0	\$1,198,881	\$0	\$3,387,365	\$0	\$1,692,713
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$1,075,425	\$0	\$392,499	\$0	\$130,378	\$0	\$368,376	\$0	\$89
30		PLANT SPECIFIC EXPENSE	\$2,820,614	\$0	\$999,757	\$0	\$791,795	\$0	\$678,031	\$0	\$639
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,303,518	\$0	\$1,350,883	\$0	\$314,655	\$0	\$421,141	\$0	\$216,840
32		DEPRECIATION & AMORTIZATION	\$31,120,030	\$0	\$1,329,749	\$0	\$310,737	\$0	\$900,119	\$0	\$319,285
33		MARKETING EXPENSE	\$418,687	\$0	\$183,533	\$0	\$76,900	\$0	\$104,537	\$0	\$33,693
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$375,082	\$0	\$89,705	\$0	\$50,081	\$0	\$51,425	\$0	\$26,226
35		CORPORATE OPERATIONS EXPENSES	\$2,361,616	\$0	\$1,010,150	\$0	\$476,504	\$0	\$833,257	\$0	\$75,286
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$352,504	\$0	\$156,730	\$0	\$65,209	\$0	\$86,144	\$0	\$44,402
38		GROSS RECEIPTS TAX	\$1,720	\$0	\$1,251	\$0	\$309	\$0	\$21	\$0	\$11
39		UNCOLLECTIBLES/RENT REVENUES	\$6,204	\$0	(\$6,307)	\$0	\$5,789	\$0	\$2,525	\$0	\$4,196
40		NON OPERATING EXPENSE	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$11,759,983	\$0	\$5,085,451	\$0	\$2,091,980	\$0	\$2,839,299	\$0	\$2,637,788
42		STATE INCOME TAX - NET OF ITC	\$96,402	\$0	\$38,019	\$0	\$11,610	\$0	\$26,783	\$0	\$7
43		SUBTOTAL OPER EXPENSE & TAX	\$11,856,386	\$0	\$5,123,470	\$0	\$2,103,590	\$0	\$2,866,083	\$0	\$2,637,795
44		FEDERAL INCOME TAX - NET OF ITC	\$578,622	\$0	\$211,135	\$0	\$70,126	\$0	\$198,246	\$0	\$48
45		TOTAL REVENUE REQUIREMENT	\$13,504,432	\$0	\$5,727,104	\$0	\$2,304,094	\$0	\$3,432,704	\$0	\$1,776,598
46		% DISTRIBUTION	100.00%	0.00%	42.53%	0.00%	16.99%	0.00%	27.78%	0.00%	13.5%
47		FROZEN MAG SHIFT	\$585,670	\$0	(\$685,409)	\$0	\$54,734	\$0	\$0	\$0	\$45,005
48		POST MAG REVENUE REQUIREMENT	\$13,504,432	\$0	\$6,312,774	\$0	\$1,618,685	\$0	\$3,487,438	\$0	\$1,821,603

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	TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM	MILEAGE FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$9,888,965	(NOTE A)	\$0	\$3,609,185	\$993,780	\$0	\$0	\$142,298	\$36,731	\$26,072	\$1,493,568	\$1,437,097	\$456,700	\$820	\$1,692,713
2		RATE OF RETURN	10.88%		10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%	10.88%
3		RETURN ON INVESTMENT	\$1,075,425	LN 1+LN 2	\$0	\$392,499	\$108,074	\$0	\$0	\$15,475	\$3,994	\$2,835	\$162,426	\$156,284	\$49,666	\$89	\$184,083
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	\$1,075,425	LN 3+LN 4	\$0	\$392,499	\$108,074	\$0	\$0	\$15,475	\$3,994	\$2,835	\$162,426	\$156,284	\$49,666	\$89	\$184,083
6		FEDERAL INCOME TAX	\$578,622	LN 30	\$0	\$211,135	\$58,125	\$0	\$0	\$8,328	\$2,148	\$1,525	\$87,412	\$84,120	\$26,713	\$48	\$99,067
7		LESS FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$578,622	LN 6+LN 7	\$0	\$211,135	\$58,125	\$0	\$0	\$8,328	\$2,148	\$1,525	\$87,412	\$84,120	\$26,713	\$48	\$99,067
9		STATE AND LOCAL INCOME TAX	\$90,402	LN 36	\$0	\$38,019	\$8,769	\$0	\$0	\$2,052	\$646	\$143	\$8,512	\$12,069	\$6,203	\$7	\$13,983
10		STATE ITC AMORTIZATION	\$0	A-12-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$90,402	LN 9+LN 10	\$0	\$38,019	\$8,769	\$0	\$0	\$2,052	\$646	\$143	\$8,512	\$12,069	\$6,203	\$7	\$13,983
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	\$11,758,264	A-8-LN 20	\$0	\$5,084,200	\$1,910,330	\$0	\$1,342	\$103,745	\$53,880	\$22,375	\$1,153,347	\$1,087,757	\$598,075	\$263,761	\$1,479,454
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	\$13,502,713		\$0	\$5,725,853	\$2,085,297	\$0	\$1,342	\$129,599	\$60,669	\$26,879	\$1,411,696	\$1,340,230	\$680,457	\$263,904	\$1,776,587
17		GROSS RECEIPTS TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS TAX	\$1,720	LN16+LN17	\$0	\$1,251	\$272	\$0	\$1	\$22	\$14	\$0	\$38	\$35	\$48	\$27	\$11
19		TOTAL REVENUE REQUIREMENT	\$13,504,432	LN16+LN18	\$0	\$5,727,104	\$2,085,570	\$0	\$1,342	\$129,621	\$60,683	\$26,879	\$1,411,734	\$1,340,266	\$680,704	\$263,932	\$1,776,598
20		SPECIAL ACCESS INCLUDING WBI															
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
21		RETURN ON INVESTMENT	\$1,075,425	LN 3	\$0	\$392,499	\$108,074	\$0	\$0	\$15,475	\$3,994	\$2,835	\$162,426	\$156,284	\$49,666	\$89	\$184,083
22		INTEREST AND RELATED ITEMS	\$0	A-12,14+16+15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		OTHER INCOME ADJUSTMENTS	\$841	A-12-LN 21	\$0	\$391	\$127	\$0	\$0	\$9	\$5	\$3	\$88	\$61	\$56	\$0	\$101
24		TOTAL INCOME ADJUSTMENTS	\$842	LN21-LN22	\$0	\$391	\$127	\$0	\$0	\$9	\$5	\$3	\$88	\$61	\$56	\$0	\$101
25		RETURN LESS INCOME ADJ	\$1,074,583	LN20-LN23	\$0	\$392,107	\$107,946	\$0	\$0	\$15,466	\$3,989	\$2,833	\$162,337	\$156,223	\$49,610	\$89	\$183,982
26		FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		FIT BASE	\$1,074,583		\$0	\$392,107	\$107,946	\$0	\$0	\$15,466	\$3,989	\$2,833	\$162,337	\$156,223	\$49,610	\$89	\$183,982
28		FEDERAL TAXABLE INCOME	\$1,074,583		\$0	\$392,107	\$107,946	\$0	\$0	\$15,466	\$3,989	\$2,833	\$162,337	\$156,223	\$49,610	\$89	\$183,982
29	35.00%	FEDERAL INCOME TAX	\$578,622	LN 27+PTR	\$0	\$211,135	\$58,125	\$0	\$0	\$8,328	\$2,148	\$1,525	\$87,412	\$84,120	\$26,713	\$48	\$99,067
30		FEDERAL ITC AMORTIZATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		NET FEDERAL TAX BEFORE ITC AMORT	\$578,622	LN28-LN29	\$0	\$211,135	\$58,125	\$0	\$0	\$8,328	\$2,148	\$1,525	\$87,412	\$84,120	\$26,713	\$48	\$99,067
32		STATE ITC AMORTIZATION	\$0	A-12-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		SIT BASE	\$1,653,205		\$0	\$603,242	\$166,071	\$0	\$0	\$23,794	\$6,137	\$4,358	\$249,750	\$240,343	\$76,323	\$137	\$283,049
34		STATE TAXABLE INCOME	\$603,242		\$0	\$166,071	\$46,071	\$0	\$0	\$23,794	\$6,137	\$4,358	\$249,750	\$240,343	\$76,323	\$137	\$283,049
35		STATE INCOME TAX	\$90,402	LN 33+STR	\$0	\$38,019	\$8,769	\$0	\$0	\$2,052	\$646	\$143	\$8,512	\$12,069	\$6,203	\$7	\$13,983
36		STATE SURTAX ALLOCATION	\$0	LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NET STATE INCOME TAX BEFORE ITC AMORT	\$90,402	LN34-LN35	\$0	\$38,019	\$8,769	\$0	\$0	\$2,052	\$646	\$143	\$8,512	\$12,069	\$6,203	\$7	\$13,983
38		FEDERAL TAX AT MAXIMUM RATE	\$553,573		\$0	\$201,995	\$55,609	\$0	\$0	\$7,967	\$2,055	\$1,459	\$83,628	\$80,479	\$25,557	\$46	\$94,778
39		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$48,624)		\$0	(\$17,742)	(\$4,884)	\$0	\$0	(\$700)	(\$181)	(\$128)	(\$7,346)	(\$7,069)	(\$2,245)	(\$4)	(\$8,325)

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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$4,517,555	A-3,LN 4	\$0	\$1,993,390	\$774,424	\$0	\$0	\$37,037	\$27,225	\$9,276	\$435,960	\$373,940	\$31,818	\$3,886	\$550,599
2	2210	CENTRAL OFFICE SWITCHING	\$11,793,017	A-4,LN 21+25	\$0	\$0	\$11,793,017	\$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	\$21,479,770	A-4,LN 41	\$0	\$49,908,844	\$0	\$0	\$0	\$559,783	\$0	\$75,544	\$4,355,896	\$5,544,002	\$0	\$0	\$6,013,660
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$34,750,675	A-5,LN 21	\$0	\$25,095,707	\$0	\$0	\$0	\$417,850	\$37,360	\$2,415,814	\$0	\$4,527,072	\$0	\$0	\$2,236,873
7	2690	TANGIBLE ASSETS	\$0	A-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$748,490	A-3,LN 15	\$0	\$276,117	\$1,38,638	\$0	\$0	\$3,514	\$3,298	\$843	\$173,497	\$55,926	\$31,932	\$22	\$64,704
9		TOTAL PLANT IN SERVICE	\$73,289,508		\$0	\$32,296,098	\$12,706,079	\$0	\$0	\$600,334	\$448,372	\$143,023	\$7,381,168	\$5,973,868	\$4,870,822	\$3,908	\$8,865,835
10		% DISTRIBUTION	100.00%		0.00%	44.07%	17.34%	0.00%	0.00%	0.82%	0.61%	0.20%	10.07%	8.15%	6.45%	0.01%	12.10%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT - SHORT TERM	\$654,054	A-6,LN 13	\$0	\$334,355	\$104,229	\$0	\$0	\$5,275	\$4,759	\$585	\$86,189	\$39,300	\$34,533	\$43	\$44,785
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	\$228,914	A-6,LN 27	\$0	\$66,179	\$45,937	\$0	\$0	\$224	\$669	\$0	\$89,486	\$14,647	\$3,871	\$0	\$7,922
15		TOTAL PROPERTY PLANT & EQUIP.	\$74,172,476		\$0	\$32,696,632	\$12,856,245	\$0	\$0	\$605,833	\$453,800	\$143,607	\$7,556,843	\$6,027,815	\$4,909,226	\$3,951	\$8,918,522
16		% DISTRIBUTION	100.00%		44.08%	44.08%	17.33%	0.00%	0.00%	0.82%	0.61%	0.19%	10.19%	8.13%	6.62%	0.01%	12.02%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$63,400,233	A-7,LN 9	\$0	\$28,716,704	\$11,725,323	\$0	\$0	\$452,371	\$410,568	\$115,100	\$5,988,366	\$4,510,205	\$4,379,901	\$3,127	\$7,098,569
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$57,920	A-7,LN 19	\$0	\$16,744	\$11,623	\$0	\$0	\$57	\$169	\$0	\$22,642	\$3,706	\$979	\$0	\$1,999
22	4340	OPERATING DEFERRED INCOME TAX	\$1,408,824	A-7,LN 28	\$0	\$611,248	\$225,676	\$0	\$0	\$16,346	\$9,697	\$3,681	\$108,420	\$126,910	\$107,687	\$40	\$199,119
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$9,305,499		\$0	\$3,351,935	\$899,623	\$0	\$0	\$137,060	\$33,367	\$24,827	\$1,437,416	\$1,306,994	\$420,658	\$784	\$1,618,835
25		% DISTRIBUTION	100.00%		0.00%	36.02%	9.60%	0.00%	0.00%	1.47%	0.36%	0.27%	15.45%	14.91%	4.52%	0.01%	17.40%
26	1220	MATERIALS AND SUPPLIES	\$171,477	A-3,LN 16	\$0	\$75,454	\$29,354	\$0	\$0	\$1,614	\$731	\$385	\$15,194	\$15,584	\$8,697	\$13	\$24,451
27	VAR	RTB STOCK - DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURSD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$411,989	A-3,LN 10	\$0	\$181,796	\$70,803	\$0	\$0	\$3,625	\$2,633	\$860	\$40,958	\$34,519	\$27,345	\$23	\$49,427
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$9,888,965		\$0	\$3,609,185	\$993,780	\$0	\$0	\$142,298	\$36,731	\$26,072	\$1,493,568	\$1,437,097	\$456,700	\$820	\$1,692,713
32		% DISTRIBUTION	100.00%		0.00%	36.50%	10.05%	0.00%	0.00%	1.44%	0.37%	0.26%	15.10%	14.53%	4.62%	0.01%	17.12%

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	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$32,272,787	A-4, LN 42	\$0	\$4,930,884	\$11,793,017	\$0	\$0	\$559,783	\$0	\$75,544	\$4,355,896	\$5,544,002	\$0	\$0	\$6,013,660
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$34,760,675	A-5, LN 23	\$0	\$25,095,707	\$0	\$0	\$0	\$417,850	\$57,360	\$2,415,814	\$0	\$4,527,072	\$0	\$0	\$2,236,873
1d		TOTAL	\$68,022,462		\$0	\$30,026,591	\$11,793,017	\$0	\$0	\$559,783	\$417,850	\$132,904	\$6,771,711	\$5,544,002	\$4,527,072	\$0	\$8,250,533
1e		% DISTRIBUTION	100.00%		0.00%	44.14%	17.34%	0.00%	0.00%	0.82%	0.61%	0.20%	9.95%	8.15%	6.66%	0.00%	12.13%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,372,019	LN 1e	\$0	\$1,928,102	\$749,450	\$0	\$0	\$35,775	\$26,324	\$8,986	\$423,259	\$362,791	\$303,422	\$0	\$533,910
3		GENERAL PURPOSE COMPUTERS	\$145,536	LN 1e & DIRECT	\$0	\$65,288	\$24,974	\$0	\$0	\$1,263	\$901	\$290	\$12,701	\$11,150	\$8,396	\$3,886	\$16,689
4		TOTAL GENERAL SUPPORT ASSETS	\$4,517,555		\$0	\$1,993,390	\$774,424	\$0	\$0	\$37,037	\$27,225	\$9,276	\$435,960	\$373,940	\$311,818	\$3,886	\$550,599
5		% DISTRIBUTION	100.00%		0.00%	44.13%	17.14%	0.00%	0.00%	0.82%	0.60%	0.21%	9.65%	8.28%	6.90%	0.09%	12.19%
6		COEJOT,CWF AND GENERAL SUPPORT	\$72,541,018		\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$7,207,671	\$5,917,942	\$4,838,890	\$3,886	\$8,801,131
7		% DISTRIBUTION	100.00%		0.00%	44.14%	17.32%	0.00%	0.00%	0.82%	0.61%	0.20%	9.94%	8.16%	6.67%	0.01%	12.13%
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	\$72,541,018		\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$7,207,671	\$5,917,942	\$4,838,890	\$3,886	\$8,801,131
10		AND EQUAL ACCESS EQUIPMENT	\$72,541,018		\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$7,207,671	\$5,917,942	\$4,838,890	\$3,886	\$8,801,131
11	2680	TANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$748,490	LN 10	\$0	\$276,117	\$138,638	\$0	\$0	\$3,514	\$3,298	\$843	\$173,497	\$55,926	\$31,932	\$22	\$64,704
16	1220	MATERIALS AND SUPPLIES	\$171,477	LN 10	\$0	\$75,454	\$29,354	\$0	\$0	\$1,614	\$731	\$385	\$15,194	\$15,584	\$8,697	\$13	\$24,451
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	\$45,771,497		\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$0	\$0	\$0	\$0	\$0
22		FOR APPORTIONING PRESCRIPTION	\$45,771,497		\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	69.96%	27.46%	0.00%	0.00%	1.30%	0.97%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$37,996,871		\$0	\$0	\$11,793,017	\$0	\$0	\$559,783	\$417,850	\$132,904	\$6,771,711	\$5,544,002	\$4,527,072	\$0	\$8,250,533
24		CARRIER ACCESS BILLING EXPENSES	\$37,996,871		\$0	\$0	\$11,793,017	\$0	\$0	\$559,783	\$417,850	\$132,904	\$6,771,711	\$5,544,002	\$4,527,072	\$0	\$8,250,533
24		% DISTRIBUTION	100.00%		0.00%	0.00%	31.04%	0.00%	0.00%	1.47%	1.10%	0.35%	17.82%	14.59%	11.91%	0.00%	21.71%

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	\$10,126,219	DIRECT	\$0	\$0	\$0	\$0	\$0	\$20,339	\$0	\$0	\$4,092,220	\$0	\$0	\$0	\$6,013,660
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP comm 2680)	\$477,050	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$477,050	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$5,194,560	LN 4-DIRECT	\$0	\$4,930,884	\$0	\$0	\$0	\$0	\$0	\$0	\$263,676	\$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	\$5,338,612	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$196,116	\$0	\$75,544	\$0	\$5,066,952	\$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	\$5,338,612		\$0	\$0	\$0	\$0	\$0	\$196,116	\$0	\$75,544	\$0	\$5,066,952	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$343,329	DIRECT	\$0	\$0	\$0	\$0	\$0	\$343,329	\$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	\$21,479,770		\$0	\$4,930,884	\$0	\$0	\$0	\$559,783	\$0	\$75,544	\$4,355,896	\$5,544,002	\$0	\$0	\$6,013,660
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$33,272,787		\$0	\$4,930,884	\$11,793,017	\$0	\$0	\$559,783	\$0	\$75,544	\$4,355,896	\$5,544,002	\$0	\$0	\$6,013,660
43		% DISTRIBUTION	100.00%		0.00%	14.82%	35.44%	0.00%	0.00%	1.68%	0.00%	0.23%	13.09%	16.66%	0.00%	0.00%	18.07%
44		COE RATIOS															
44		OPERATOR SYSTEMS		0% LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING		0% LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING		100% LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING		100% LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION		100% LN 41	0.00%	27.72%	0.00%	0.00%	0.00%	2.88%	0.00%	0.25%	18.58%	26.27%	0.00%	0.00%	24.30%

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%	80.86%	19.14%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		COIN PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COMBESS PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$25,223,895	LN 1/DIRECT	\$0	\$25,095,707	\$0	\$0	\$0	\$0	\$0	\$0	\$128,188	\$0	\$0	\$0	\$0
14		EXCHANGE WIDERAND AND WBI	\$4,532,538	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$8,039	\$0	\$2,287,626	\$0	\$0	\$0	\$2,236,873
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	\$4,510,900	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,510,900	\$0	\$0
17a		IX TRUNK - ACCESS	\$288,170	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$214,638	\$57,360	\$0	\$0	\$0	\$16,172	\$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	\$195,172	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$195,172	\$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	\$34,750,675		\$0	\$25,095,707	\$0	\$0	\$0	\$0	\$417,850	\$57,360	\$2,415,814	\$0	\$4,527,072	\$0	\$2,236,873
22		% DISTRIBUTION	100.00%		0.00%	72.22%	0.00%	0.00%	0.00%	0.00%	1.20%	0.17%	6.95%	0.00%	13.03%	0.00%	6.44%
23		TOTAL CABLE & WIRE FACILITIES	\$34,750,675		\$0	\$25,095,707	\$0	\$0	\$0	\$0	\$417,850	\$57,360	\$2,415,814	\$0	\$4,527,072	\$0	\$2,236,873
24		% DISTRIBUTION	100.00%		0.00%	72.22%	0.00%	0.00%	0.00%	0.00%	1.20%	0.17%	6.95%	0.00%	13.03%	0.00%	6.44%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$72,541,018	VARIOUS	\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$7,207,671	\$5,917,942	\$4,838,890	\$3,886	\$8,801,131
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$72,541,018		\$0	\$32,019,981	\$12,567,441	\$0	\$0	\$596,821	\$445,074	\$142,180	\$7,207,671	\$5,917,942	\$4,838,890	\$3,886	\$8,801,131
4		% DISTRIBUTION	100.00%		0.00%	44.14%	17.32%	0.00%	0.00%	0.82%	0.61%	0.20%	9.94%	8.16%	6.67%	0.01%	12.13%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$18,196	LN 4	\$0	\$7,617	\$3,117	\$0	\$0	\$159	\$105	\$28	\$1,860	\$1,624	\$1,328	\$1	\$2,357
7	6120	GENERAL SUPPORT	\$729,670	A-3, LN 5	\$0	\$319,779	\$125,207	\$0	\$0	\$5,789	\$4,227	\$1,491	\$72,131	\$60,062	\$47,426	\$638	\$92,922
8		TOTAL GENERAL SUPPORT EXP	\$747,866		\$0	\$327,396	\$128,324	\$0	\$0	\$5,947	\$4,332	\$1,519	\$73,991	\$61,686	\$48,754	\$639	\$95,278
9		% DISTRIBUTION	100.00%		0.00%	43.78%	17.16%	0.00%	0.00%	0.80%	0.58%	0.20%	9.89%	8.25%	6.52%	0.09%	12.74%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$620,325	A-4, LN 47	\$0	\$0	\$620,325	\$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	\$803,715	A-4, LN 48	\$0	\$200,456	\$0	\$0	\$0	\$20,032	\$0	\$2,620	\$159,460	\$210,567	\$0	\$0	\$210,580
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	\$1,424,040		\$0	\$200,456	\$620,325	\$0	\$0	\$20,032	\$0	\$2,620	\$159,460	\$210,567	\$0	\$0	\$210,580
16		% DISTRIBUTION	100.00%		0.00%	14.08%	43.56%	0.00%	0.00%	1.41%	0.00%	0.18%	11.20%	14.79%	0.00%	0.00%	14.79%
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	\$648,708	A-5, LN 22	\$0	\$471,905	\$0	\$0	\$0	\$0	\$7,470	\$1,226	\$42,802	\$0	\$80,771	\$0	\$44,533
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,830,614		\$0	\$999,757	\$748,649	\$0	\$0	\$25,979	\$11,802	\$5,366	\$276,252	\$272,253	\$129,526	\$639	\$350,392
26		% DISTRIBUTION	100.00%		0.00%	35.44%	26.54%	0.00%	0.00%	0.92%	0.42%	0.19%	9.79%	9.65%	4.59%	0.02%	12.42%

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	\$33,272,787	A-4LN 38	\$0	\$4,930,884	\$11,793,017	\$0	\$0	\$559,783	\$0	\$75,544	\$4,355,896	\$5,544,002	\$0	\$0	\$6,013,660
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	\$34,750,675	A-5LN 21	\$0	\$25,095,707	\$0	\$0	\$0	\$417,850	\$57,360	\$2,415,814	\$0	\$4,527,072	\$0	\$0	\$2,236,873
4		TOTAL	\$68,023,462		\$0	\$30,026,591	\$11,793,017	\$0	\$0	\$559,783	\$417,850	\$132,904	\$6,771,711	\$5,544,002	\$4,527,072	\$0	\$8,250,533
5		% DISTRIBUTION	100.00%		0.00%	44.14%	17.34%	0.00%	0.00%	0.82%	0.61%	0.20%	9.95%	8.15%	6.66%	0.00%	12.13%
6	6510	PLANT NONSPECIFIC EXPENSE															
7	6530	OTHER PROP PLANT & EQUIP EXPENSE	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
8	6540	NETWORK OPERATIONS EXPENSE	\$1,685,655	LN 5	\$0	\$733,020	\$288,153	\$0	\$0	\$13,355	\$9,654	\$3,493	\$170,105	\$140,437	\$110,599	\$0	\$216,840
9	6560	ACCESS / USF EXPENSE	\$617,864	DIRECT	\$0	\$617,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$145,546	A-3LN 5	\$0	\$65,909	\$24,612	\$0	\$0	\$1,253	\$934	\$292	\$14,415	\$11,504	\$9,300	\$137	\$17,189
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$187,821	A-4LN 47	\$0	\$0	\$187,821	\$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	\$1,390,598	A-4LN 48	\$0	\$304,432	\$0	\$0	\$0	\$35,776	\$0	\$4,882	\$292,531	\$363,577	\$0	\$0	\$389,401
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	\$1,189,646	A-5LN 22	\$0	\$89,844	\$0	\$0	\$0	\$0	\$14,845	\$1,459	\$66,170	\$0	\$151,003	\$0	\$86,324
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,913,611		\$0	\$1,240,184	\$212,433	\$0	\$0	\$37,029	\$15,780	\$6,633	\$73,117	\$375,080	\$160,303	\$137	\$492,915
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	\$2,913,611		\$0	\$1,240,184	\$212,433	\$0	\$0	\$37,029	\$15,780	\$6,633	\$73,117	\$375,080	\$160,303	\$137	\$492,915
20		% DISTRIBUTION	100.00%		0.00%	42.57%	7.29%	0.00%	0.00%	1.27%	0.54%	0.23%	12.81%	12.87%	5.50%	0.00%	16.92%
21	6563	AMORTIZATION EXPENSE															
22	6563	CAPITAL LEASE	\$0	A-3LN 10 + Dire	\$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	6563	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	\$206,427	A-3LN 10	\$0	\$89,565	\$35,701	\$0	\$0	\$1,579	\$1,159	\$423	\$21,407	\$17,162	\$13,050	\$11	\$26,370
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	\$206,427		\$0	\$89,565	\$35,701	\$0	\$0	\$1,579	\$1,159	\$423	\$21,407	\$17,162	\$13,050	\$11	\$26,370
28		% DISTRIBUTION	100.00%		0.00%	43.39%	17.29%	0.00%	0.00%	0.77%	0.56%	0.20%	10.37%	8.31%	6.32%	0.01%	12.77%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$5,423,557		\$0	\$2,680,632	\$536,287	\$0	\$0	\$51,964	\$26,593	\$10,548	\$84,629	\$532,680	\$283,951	\$148	\$736,125
30		% DISTRIBUTION	100.00%		0.00%	49.43%	9.89%	0.00%	0.00%	0.96%	0.49%	0.19%	10.41%	9.82%	5.24%	0.00%	13.57%
31	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L															
32	5240/7100/7500	GEN SUPPORT ASSETS	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	(\$18,479)	A-4LN 43	\$0	(\$2,586)	(\$5,501)	\$0	\$0	(\$559)	\$0	(\$82)	(\$1,743)	(\$3,462)	\$0	\$0	(\$4,756)
34	5240/7100/7500	CABLE & WIRE FACILITIES	\$12,275	A-5LN 22	\$0	\$8,903	\$0	\$0	\$0	\$0	\$119	\$13	\$866	\$0	\$1,814	\$0	\$560
35	5240/7100/7500	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	(\$6,204)		\$0	\$6,307	(\$5,501)	\$0	\$0	(\$559)	\$119	(\$49)	(\$878)	(\$3,462)	\$1,814	\$0	(\$4,196)

Merged Group F TYCOS

TYCOS	INDEX TO SEPARATIONS FORMS	SCHEDULE	
			all_36
	REVENUE REQUIREMENT/INCOME TAX SUMMARY	S-1	P_Sum1
	NET TELEPHONE PLANT, M&S AND RTB STOCK	S-2	P_A1
	OTHER TELECOMMUNICATIONS PLANT	S-3	P_A2
	CENTRAL OFFICE SWITCHING SEPARATIONS	S-41	P_A3
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	REVENUE MONITORING SUMMARY	R-1	P_R1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$24,110,305	S-2,LN 35	\$0	\$4,437,557	\$0	\$5,103,952	\$3,522,183	\$2,261,181	\$183,837	\$28,096	\$0	\$0	\$8,573,500
2	RATE OF RETURN	10.44%		0.00%	10.50%	0.00%	10.50%	10.47%	9.98%	10.50%	11.24%	0.00%	0.00%	10.49%
3	RETURN ON INVESTMENT	\$2,517,653	LN1*LN 2	\$0	\$465,734	\$0	\$535,900	\$368,677	\$225,701	\$19,294	\$3,158	\$0	\$0	\$899,188
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	\$2,517,653	LN3-LN4	\$0	\$465,734	\$0	\$535,900	\$368,677	\$225,701	\$19,294	\$3,158	\$0	\$0	\$899,188
6	FEDERAL OPERATING INCOME TAX	\$658,326	LN 28	\$0	\$121,889	\$0	\$139,732	\$96,603	\$58,733	\$5,050	\$828	\$0	\$0	\$235,490
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	\$658,326	LN 6+LN 7	\$0	\$121,889	\$0	\$139,732	\$96,603	\$58,733	\$5,050	\$828	\$0	\$0	\$235,490
9	STATE AND LOCAL INCOME TAX	\$190,714	LN 33	\$0	\$36,521	\$0	\$30,683	\$28,114	\$10,558	\$1,670	\$317	\$0	\$0	\$82,850
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	\$190,714	LN 9+LN 10	\$0	\$36,521	\$0	\$30,683	\$28,114	\$10,558	\$1,670	\$317	\$0	\$0	\$82,850
13	OPERATING EXPENSE AND TAX	\$26,388,286	S-8,LN 20	\$0	\$6,633,910	\$0	\$4,008,955	\$4,055,526	\$3,066,560	\$168,991	\$25,156	\$0	\$0	\$8,429,188
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	\$29,754,979	5+8+11 thru 15	\$0	\$7,258,055	\$0	\$4,715,270	\$4,548,921	\$3,361,553	\$195,005	\$29,459	\$0	\$0	\$9,646,715
17	GROSS RECEIPTS PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS PSC TAX	\$42,852	LN 16*LN 17	\$0	\$1,528	\$0	\$123	\$12,758	\$8,058	\$372	\$49	\$0	\$0	\$19,964
19	TOTAL REVENUE REQUIREMENT	\$29,797,830		\$0	\$7,259,583	\$0	\$4,715,393	\$4,561,678	\$3,369,611	\$195,377	\$29,508	\$0	\$0	\$9,666,680

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	ALLOCATION	INTERSTATE	SPECIAL ACCESS	INTRASTATE	SPECIAL ACCESS	TWX	EAS	EXCHANGE				
20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
20	RETURN ON INVESTMENT	\$2,517,653	LN 3	\$0	\$465,734	\$0	\$535,900	\$368,677	\$225,701	\$19,294	\$3,158	\$0	\$0	\$899,188
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	\$41,094	S-12,LN 25-26	\$0	\$7,198	\$0	\$10,241	\$5,264	\$4,752	\$298	\$43	\$0	\$0	\$13,298
23	TOTAL INCOME ADJUSTMENTS	\$41,094	LN 21+22	\$0	\$7,198	\$0	\$10,241	\$5,264	\$4,752	\$298	\$43	\$0	\$0	\$13,298
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$2,476,558	LN 3	\$0	\$458,536	\$0	\$525,659	\$363,413	\$220,949	\$18,996	\$3,116	\$0	\$0	\$885,889
26	FEDERAL INCOME TAX	\$658,326	LN 25*FIT	\$0	\$121,889	\$0	\$139,732	\$96,603	\$58,733	\$5,050	\$828	\$0	\$0	\$235,490
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	\$658,326	LN26-LN27	\$0	\$121,889	\$0	\$139,732	\$96,603	\$58,733	\$5,050	\$828	\$0	\$0	\$235,490
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$3,134,884	LN25+LN28-S-12LI	\$0	\$580,426	\$0	\$665,392	\$460,016	\$279,682	\$24,045	\$3,944	\$0	\$0	\$1,121,379
31	STATE INCOME TAX	\$190,714	LN 30*FIT	\$0	\$36,521	\$0	\$30,683	\$28,114	\$10,558	\$1,670	\$317	\$0	\$0	\$82,850
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	\$190,714		\$0	\$36,521	\$0	\$30,683	\$28,114	\$10,558	\$1,670	\$317	\$0	\$0	\$82,850

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
					INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$11,794,652	S-3,LN 10	\$0	\$2,693,075	\$0	\$1,776,544	\$2,127,300	\$1,459,535	\$67,067	\$4,967	\$0	\$0	\$3,666,163	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$16,970,538	S-4,LN 52	\$0	\$8,518,285	\$0	\$0	\$3,545,290	\$2,240,006	\$0	\$0	\$0	\$0	\$2,666,957	\$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	\$40,516,796	S-4,LN 78	\$0	\$5,553,351	\$0	\$15,951,632	\$4,765,948	\$2,951,502	\$610,315	\$47,949	\$0	\$0	\$10,636,099	\$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	\$120,479,980	S-5,LN 42	\$0	\$26,994,299	\$0	\$10,584,843	\$21,806,901	\$15,589,342	\$460,574	\$39,550	\$0	\$0	\$45,004,470	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$1,972,634	S-3,LN 36	\$0	\$441,581	\$0	\$387,564	\$253,110	\$182,834	\$12,285	\$609	\$0	\$0	\$694,650	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$191,734,599		\$0	\$44,200,591	\$0	\$28,700,584	\$32,498,550	\$22,423,219	\$1,150,240	\$93,076	\$0	\$0	\$62,668,339	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.05%	0.00%	14.97%	16.95%	11.69%	0.60%	0.05%	0.00%	0.00%	32.68%	0.00%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$1,587,230	S-6,LN 15	\$0	\$377,359	\$0	\$184,711	\$465,199	\$108,014	\$10,076	\$1,144	\$0	\$0	\$440,727	\$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	\$494,920	S-6,LN 27	\$0	\$107,856	\$0	\$131,329	\$39,558	\$15,002	\$3,569	\$0	\$0	\$0	\$197,606	\$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			\$193,816,749		\$0	\$44,685,805	\$0	\$29,016,624	\$33,003,308	\$22,546,236	\$1,163,885	\$94,219	\$0	\$0	\$63,306,672	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.06%	0.00%	14.97%	17.03%	11.63%	0.60%	0.05%	0.00%	0.00%	32.66%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$168,252,771	S-7,LN 18	\$0	\$39,960,668	\$0	\$23,608,283	\$29,325,154	\$20,070,324	\$971,465	\$64,996	\$0	\$0	\$54,251,881	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT		3600	\$125,224	S-7,LN 25	\$0	\$27,289	\$0	\$33,229	\$10,009	\$3,796	\$903	\$0	\$0	\$0	\$49,998	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$2,801,624	S-7,LN 32	\$0	\$619,166	\$0	\$446,763	\$386,632	\$374,890	\$15,572	\$2,420	\$0	\$0	\$956,180	\$0
25	CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$22,637,130		\$0	\$4,078,682	\$0	\$4,928,248	\$3,281,513	\$2,097,226	\$175,945	\$26,804	\$0	\$0	\$8,048,613	\$0
27	% DISTRIBUTION			100.00%		0.00%	18.02%	0.00%	21.77%	14.50%	9.26%	0.78%	0.12%	0.00%	0.00%	35.55%	0.00%
28	MATERIALS AND SUPPLIES		1220	\$500,812	S-6,LN 31	\$0	\$112,958	\$0	\$38,727	\$86,324	\$53,867	\$2,115	\$314	\$0	\$0	\$206,507	\$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		\$972,363		\$0	\$245,916	\$0	\$136,877	\$154,346	\$110,087	\$5,778	\$978	\$0	\$0	\$318,381	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$24,110,305		\$0	\$4,437,557	\$0	\$5,103,952	\$3,522,183	\$2,261,181	\$183,837	\$28,996	\$0	\$0	\$8,573,500	\$0
36	% DISTRIBUTION			100.00%		0.00%	18.41%	0.00%	21.17%	14.61%	9.38%	0.76%	0.12%	0.00%	0.00%	35.56%	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			\$11,370,506		\$0	\$2,717,355	\$0	\$1,557,659	\$1,805,879	\$1,348,272	\$69,705	\$12,194	\$0	\$0	\$3,859,441	\$0
3	% DISTRIBUTION			100.00%		0.00%	23.90%	0.00%	13.70%	15.88%	11.86%	0.61%	0.11%	0.00%	0.00%	33.94%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$177,967,314		\$0	\$41,065,935	\$0	\$26,536,475	\$30,118,140	\$20,780,850	\$1,070,889	\$87,499	\$0	\$0	\$58,307,526	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.07%	0.00%	14.91%	16.92%	11.68%	0.60%	0.05%	0.00%	0.00%	32.76%	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)			\$11,449,525	LN 6+DIRECT	\$0	\$2,613,870	\$0	\$1,729,098	\$2,057,481	\$1,420,570	\$64,956	\$4,752	\$0	\$0	\$3,558,796	\$0
9	GENERAL PURPOSE COMPUTERS			\$345,127	LN 6+DIRECT	\$0	\$79,205	\$0	\$47,446	\$69,819	\$38,965	\$2,110	\$215	\$0	\$0	\$107,367	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$11,794,652		\$0	\$2,693,075	\$0	\$1,776,544	\$2,127,300	\$1,459,535	\$67,067	\$4,967	\$0	\$0	\$3,666,163	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	15.06%	18.04%	12.37%	0.57%	0.04%	0.00%	0.00%	31.08%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION			\$189,761,965		\$0	\$43,759,010	\$0	\$28,313,019	\$32,245,440	\$22,240,385	\$1,137,955	\$92,467	\$0	\$0	\$61,973,689	\$0
13	ORIG/TERM AND C&WF			\$189,761,965		\$0	\$43,759,010	\$0	\$28,313,019	\$32,245,440	\$22,240,385	\$1,137,955	\$92,467	\$0	\$0	\$61,973,689	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.06%	0.00%	14.92%	16.99%	11.72%	0.60%	0.05%	0.00%	0.00%	32.66%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION			\$189,761,965		\$0	\$43,759,010	\$0	\$28,313,019	\$32,245,440	\$22,240,385	\$1,137,955	\$92,467	\$0	\$0	\$61,973,689	\$0
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$189,761,965		\$0	\$43,759,010	\$0	\$28,313,019	\$32,245,440	\$22,240,385	\$1,137,955	\$92,467	\$0	\$0	\$61,973,689	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.06%	0.00%	14.92%	16.99%	11.72%	0.60%	0.05%	0.00%	0.00%	32.66%	0.00%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$1,972,634	LN 33	\$0	\$441,581	\$0	\$387,564	\$253,110	\$182,834	\$12,285	\$609	\$0	\$0	\$694,650	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$1,972,634		\$0	\$441,581	\$0	\$387,564	\$253,110	\$182,834	\$12,285	\$609	\$0	\$0	\$694,650	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.39%	0.00%	19.65%	12.83%	9.27%	0.62%	0.03%	0.00%	0.00%	35.21%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT		2210 2.0														
	ACCESS		2.1		LN 11-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2		DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3		LN 12-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING					\$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		2210 3.0														
	ACCESS		3.1	\$16,970,538	LN 13	\$0	\$8,518,285	\$0	\$0	\$3,545,290	\$2,240,006	\$0	\$0	\$0	\$0	\$2,666,957	\$0
49	EQUAL ACCESS		3.2		S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$16,970,538		\$0	\$8,518,285	\$0	\$0	\$3,545,290	\$2,240,006	\$0	\$0	\$0	\$0	\$2,666,957	\$0
51	% DISTRIBUTION			100.00%		0.00%	50.19%	0.00%	0.00%	20.89%	13.20%	0.00%	0.00%	0.00%	0.00%	15.72%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$16,970,538		\$0	\$8,518,285	\$0	\$0	\$3,545,290	\$2,240,006	\$0	\$0	\$0	\$0	\$2,666,957	\$0
53	% DISTRIBUTION			100.00%		0.00%	50.19%	0.00%	0.00%	20.89%	13.20%	0.00%	0.00%	0.00%	0.00%	15.72%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$5,758,376	AL-1LN12	\$0	\$13,508	\$0	\$4,402,106	\$15,260	\$17,577	\$109,727	\$13,002	\$0	\$0	\$1,187,596	\$0
56	EXCH TRUNK - EAS		4.121	\$360,951	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,951	\$0
57	4.11D - DSL-EQUIP		4.11 DSL	\$6,063,592	DIRECT	\$0	\$0	\$0	\$6,063,592	\$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	\$19,784,120	AL-1LN 2	\$0	\$4,915,710	\$0	\$31,085	\$4,028,488	\$2,605,428	\$44,343	\$3,466	\$0	\$0	\$8,155,599	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$946,455	DIRECT	\$0	\$0	\$0	\$227,539	\$0	\$0	\$283,974	\$0	\$0	\$0	\$434,942	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$32,913,893		\$0	\$4,929,218	\$0	\$10,724,322	\$4,043,748	\$2,623,006	\$438,044	\$16,468	\$0	\$0	\$10,139,087	\$0
63	% DISTRIBUTION			100.00%		0.00%	14.98%	0.00%	32.58%	12.29%	7.97%	1.33%	0.05%	0.00%	0.00%	30.80%	0.00%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$469,708	DIRECT	\$0	\$0	\$0	\$469,708	\$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	\$4,923,493	AL-1LN14	\$0	\$0	\$0	\$4,733,133	\$0	\$0	\$159,963	\$30,397	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$944,944	AL-1LN6	\$0	\$270,614	\$0	\$24,469	\$432,138	\$160,645	\$12,308	\$1,085	\$0	\$0	\$43,686	\$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			\$5,868,436		\$0	\$270,614	\$0	\$4,757,602	\$432,138	\$160,645	\$172,270	\$31,481	\$0	\$0	\$43,686	\$0
71	% DISTRIBUTION			100.00%		0.00%	4.61%	0.00%	81.07%	7.36%	2.74%	2.94%	0.54%	0.00%	0.00%	0.74%	0.00%
72	HOST/REMOTE CIRCUIT		4.3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,264,759	LN 15-DIRECT	\$0	\$353,519	\$0	\$290,062	\$167,851	\$0	\$0	\$0	\$0	\$0	\$453,326	\$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			\$1,264,759		\$0	\$353,519	\$0	\$290,062	\$167,851	\$0	\$0	\$0	\$0	\$0	\$453,326	\$0
76	% DISTRIBUTION			100.00%		0.00%	27.95%	0.00%	0.00%	13.27%	0.00%	0.00%	0.00%	0.00%	0.00%	35.84%	0.00%
77	EQUIPMENT RENTED OTHERS				LN 16-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$40,516,796		\$0	\$5,553,351	\$0	\$15,951,632	\$4,765,948	\$2,951,502	\$610,315	\$47,949	\$0	\$0	\$10,636,099	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.71%	0.00%	39.37%	11.76%	7.28%	1.51%	0.12%	0.00%	0.00%	26.25%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$57,487,334		\$0	\$14,071,636	\$0	\$15,951,632	\$8,311,238	\$5,191,508	\$610,315	\$47,949	\$0	\$0	\$13,303,055	\$0
81	% DISTRIBUTION			100.00%		0.00%	24.48%	0.00%	27.75%	14.46%	9.03%	1.06%	0.08%	0.00%	0.00%	23.14%	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%	17.91%	13.58%	0.00%	0.00%	0.00%	0.00%	43.51%	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%	24.85%	0.00%	0.17%	17.78%	13.51%	0.23%	0.01%	0.00%	0.00%	43.45%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1,LN 12	0.00%	0.14%	0.00%	80.35%	0.14%	0.13%	5.99%	0.17%	0.00%	0.00%	13.09%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1,LN 14	0.00%	0.00%	0.00%	92.93%	0.00%	0.00%	6.74%	0.33%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1,LN 8	0.00%	36.91%	0.00%	13.53%	24.80%	18.76%	2.20%	0.05%	0.00%	0.00%	3.75%	0.00%
7	REL MOUS - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST REMOTE MOU MILES			100.00%	INPUT	0.00%	29.57%	0.00%	0.00%	19.44%	17.01%	0.00%	0.00%	0.00%	0.00%	33.63%	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3		\$0	\$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	\$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			\$106,614,171	LN 3	\$0	\$26,519,229	\$0	\$139,878	\$21,108,221	\$15,287,532	\$190,383	\$13,097	\$0	\$0	\$43,355,830	\$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	\$106,614,171		\$0	\$26,519,229	\$0	\$139,878	\$21,108,221	\$15,287,532	\$190,383	\$13,097	\$0	\$0	\$43,355,830	\$0
22	EXCHANGE WIDEBAND - JOINT			\$3,406,961	LN 4	\$0	\$5,384	\$0	\$2,547,610	\$4,328	\$4,296	\$91,119	\$9,973	\$0	\$0	\$744,251	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$3,446,139	DIRECT	\$0	\$0	\$0	\$3,446,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$6,853,101		\$0	\$5,384	\$0	\$5,993,750	\$4,328	\$4,296	\$91,119	\$9,973	\$0	\$0	\$744,251	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$692,524	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$692,524	\$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	\$692,524		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$692,524	\$0
28	INTEREXCHANGE WIDEBAND			\$4,607,002	LN 5	\$0	\$0	\$0	\$4,434,348	\$0	\$0	\$157,073	\$15,581	\$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	\$4,607,002		\$0	\$0	\$0	\$4,434,348	\$0	\$0	\$157,073	\$15,581	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$936,227	LN 6	\$0	\$275,455	\$0	\$16,867	\$386,545	\$207,421	\$21,999	\$899	\$0	\$0	\$27,040	\$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	\$936,227		\$0	\$275,455	\$0	\$16,867	\$386,545	\$207,421	\$21,999	\$899	\$0	\$0	\$27,040	\$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			\$776,954	LN 8	\$0	\$194,230	\$0	\$0	\$307,807	\$90,092	\$0	\$0	\$0	\$0	\$184,825	\$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	\$776,954		\$0	\$194,230	\$0	\$0	\$307,807	\$90,092	\$0	\$0	\$0	\$0	\$184,825	\$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			\$120,479,980		\$0	\$26,994,299	\$0	\$10,584,843	\$21,806,901	\$15,589,342	\$460,574	\$39,550	\$0	\$0	\$45,004,470	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.41%	0.00%	8.79%	18.10%	12.94%	0.38%	0.03%	0.00%	0.00%	37.35%	0.00%

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	23.19%	0.00%	15.45%	15.41%	11.07%	0.65%	0.05%	0.00%	0.00%	34.18%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	24.18%	0.00%	29.91%	13.28%	8.29%	0.88%	0.09%	0.00%	0.00%	23.37%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.15%	0.00%	9.82%	16.35%	12.20%	0.55%	0.03%	0.00%	0.00%	38.91%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$42,787	LN 1+DIRECT	\$0	\$9,891	\$0	\$6,995	\$8,826	\$4,374	\$348	\$23	\$0	\$0	\$12,331	\$0
8	GENERAL SUPPORT	6120		\$1,775,540	LN 1+DIRECT	\$0	\$405,347	\$0	\$271,742	\$292,937	\$228,623	\$10,276	\$891	\$0	\$0	\$565,725	\$0
9	TOTAL GENERAL SUPPORT EXP			\$1,818,328		\$0	\$415,238	\$0	\$278,737	\$301,763	\$222,996	\$10,624	\$914	\$0	\$0	\$578,056	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.84%	0.00%	15.33%	16.60%	12.81%	0.58%	0.05%	0.00%	0.00%	31.79%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,143,841	LN 2+DIRECT	\$0	\$274,391	\$0	\$306,275	\$198,098	\$109,100	\$10,323	\$730	\$0	\$0	\$244,923	\$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		\$1,463,836	LN 2+DIRECT	\$0	\$350,171	\$0	\$405,470	\$203,250	\$128,596	\$13,391	\$1,136	\$0	\$0	\$361,821	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$2,607,677		\$0	\$624,562	\$0	\$711,745	\$401,349	\$237,696	\$23,715	\$1,866	\$0	\$0	\$606,744	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.95%	0.00%	27.29%	15.39%	9.12%	0.91%	0.07%	0.00%	0.00%	23.27%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$1,997,332	LN 6	\$0	\$448,728	\$0	\$174,809	\$333,351	\$290,554	\$7,077	\$508	\$0	\$0	\$742,305	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$1,997,332		\$0	\$448,728	\$0	\$174,809	\$333,351	\$290,554	\$7,077	\$508	\$0	\$0	\$742,305	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.47%	0.00%	8.75%	16.69%	14.55%	0.35%	0.03%	0.00%	0.00%	37.16%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$6,423,336		\$0	\$1,488,528	\$0	\$1,165,291	\$1,036,463	\$761,247	\$41,416	\$3,288	\$0	\$0	\$1,927,104	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	18.14%	16.14%	11.85%	0.64%	0.05%	0.00%	0.00%	30.00%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$4,605,009		\$0	\$1,073,290	\$0	\$886,554	\$734,699	\$528,250	\$30,792	\$2,374	\$0	\$0	\$1,349,049	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.31%	0.00%	19.25%	15.95%	11.47%	0.67%	0.05%	0.00%	0.00%	29.30%	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%	23.19%	0.00%	15.45%	15.41%	11.07%	0.65%	0.05%	0.00%	0.00%	34.18%	0.00%
2	CAPITAL LEASES	2881		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2882		0.00%	S-7,LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	23.19%	0.00%	15.45%	15.41%	11.07%	0.65%	0.05%	0.00%	0.00%	34.18%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	21.79%	0.00%	26.54%	7.99%	3.03%	0.72%	0.00%	0.00%	0.00%	39.93%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	23.19%	0.00%	15.45%	15.41%	11.07%	0.65%	0.05%	0.00%	0.00%	34.18%	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%	21.62%	0.00%	16.66%	10.35%	11.56%	1.29%	0.13%	0.00%	0.00%	38.39%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$4,079,139	LN 7+DIRECT	\$0	\$927,085	\$0	\$636,815	\$644,090	\$530,455	\$23,361	\$2,038	\$0	\$0	\$1,315,295	\$0
14	ACCESS / USF EXPENSE	6540		\$611,835	DIRECT	\$0	\$581,286	\$0	\$0	\$30,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$298,306	S-3,LN 11	\$0	\$68,135	\$0	\$43,584	\$56,828	\$33,050	\$2,191	\$178	\$0	\$0	\$94,339	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$600,297	S-4,LN 53	\$0	\$322,737	\$0	\$0	\$105,736	\$88,750	\$0	\$0	\$0	\$0	\$83,074	\$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			\$2,208,623	S-4,LN 79	\$0	\$291,055	\$0	\$916,857	\$221,338	\$165,557	\$32,388	\$3,297	\$0	\$0	\$578,131	\$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			\$2,279,886	S-5,LN 43	\$0	\$514,149	\$0	\$189,836	\$427,603	\$303,258	\$10,274	\$1,034	\$0	\$0	\$833,223	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$5,387,112		\$0	\$1,196,076	\$0	\$1,150,277	\$811,505	\$591,114	\$44,853	\$4,509	\$0	\$0	\$1,588,777	\$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			\$5,387,112		\$0	\$1,196,076	\$0	\$1,150,277	\$811,505	\$591,114	\$44,853	\$4,509	\$0	\$0	\$1,588,777	\$0
25	% DISTRIBUTION			100.00%		0.00%	22.20%	0.00%	21.35%	15.06%	10.97%	0.83%	0.08%	0.00%	0.00%	29.49%	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		\$497,457	LN 5+DIRECT	\$0	\$113,306	\$0	\$77,608	\$78,128	\$64,533	\$2,845	\$235	\$0	\$0	\$160,802	\$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			\$497,457		\$0	\$113,306	\$0	\$77,608	\$78,128	\$64,533	\$2,845	\$235	\$0	\$0	\$160,802	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.78%	0.00%	15.60%	15.71%	12.97%	0.57%	0.05%	0.00%	0.00%	32.32%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$0	S-3,LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		(\$32,012)	S-4,LN 81+DIR	\$0	(\$3,061)	\$0	(\$13,780)	(\$2,351)	(\$1,307)	(\$715)	(\$143)	\$0	\$0	(\$10,653)	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$40,985	S-5,LN 43+DIR	\$0	\$8,965	\$0	\$3,309	\$9,262	\$3,392	\$327	\$28	\$0	\$0	\$14,803	\$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			\$8,073		\$0	\$5,904	\$0	(\$10,471)	\$6,910	\$2,085	(\$388)	(\$116)	\$0	\$0	\$4,149	\$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%	20.70%	0.00%	0.00%	14.23%	10.66%	0.00%	0.00%	0.00%	0.00%	54.41%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	28.87%	0.00%	0.00%	13.87%	9.81%	0.00%	0.00%	0.00%	0.00%	47.44%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	30.39%	0.00%	2.88%	36.38%	25.45%	4.31%	0.58%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.47%	0.10%	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%	45.23%	0.00%	4.77%	26.14%	20.10%	3.32%	0.44%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$1,603,236	INPUT	\$0	\$369,385	\$0	\$25,360	\$239,248	\$186,673	\$8,475	\$6,783	\$0	\$0	\$767,312	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$21,444	LN 1+DIRECT	\$0	\$170	\$0	\$0	\$603	\$543	\$0	\$0	\$0	\$0	\$20,128	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$9,022	DIRECT	\$0	\$75	\$0	\$0	\$8,023	\$266	\$0	\$0	\$0	\$0	\$658	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$2,281	LN 3	\$0	\$389	\$0	\$0	\$363	\$282	\$0	\$0	\$0	\$0	\$1,247	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$2,281		\$0	\$389	\$0	\$0	\$363	\$282	\$0	\$0	\$0	\$0	\$1,247	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			1.11	\$23,603	DIRECT	\$0	\$23,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$159,014	LN 7	\$0	\$9,401	\$0	\$468	\$29,387	\$162	\$401	\$0	\$0	\$119,197	\$0
26	- END USER PAYMENT & COLLECTION			1.2	\$63,849	LN 4	\$0	\$16,693	\$0	\$0	\$9,678	\$6,342	\$0	\$0	\$0	\$31,136	\$0
27	- END USER BILLING INQUIRY			1.3	\$86,656	LN 8	\$0	\$5,520	\$0	\$157	\$2,943	\$0	\$115	\$0	\$0	\$77,921	\$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			\$333,122		\$0	\$55,218	\$0	\$624	\$42,007	\$6,504	\$516	\$0	\$0	\$0	\$228,254	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			2.1													
35	- TOLL TICKET PROCESSING			2.11	\$31,914	AL-1LN16	\$0	\$4,760	\$0	\$0	\$10,596	\$9,921	\$0	\$0	\$0	\$6,637	\$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	\$270,785	AL-1LN18,LN19	\$0	\$80,760	\$0	\$0	\$56,926	\$38,087	\$0	\$0	\$0	\$95,012	\$0
38	- END USER COMMON LINE			2.3	\$14,252	DIRECT	\$0	\$14,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$138,229	LN 11	\$0	\$62,462	\$0	\$6,653	\$35,846	\$27,295	\$5,172	\$802	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$455,180		\$0	\$162,234	\$0	\$6,653	\$103,367	\$75,303	\$5,172	\$802	\$0	\$0	\$101,650	\$0
41	TOTAL CAT 1 AND CAT 2			\$788,303	LN 32+LN 40	\$0	\$217,652	\$0	\$7,277	\$145,574	\$81,806	\$5,688	\$802	\$0	\$0	\$329,903	\$0
42	% DISTRIBUTION			1700.00%		0.00%	475.73%	0.00%	15.14%	301.24%	184.51%	10.79%	1.33%	0.00%	0.00%	711.26%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$262,072	LN 42+DIRECT	\$0	\$129,510	\$0	\$1,653	\$33,479	\$19,996	\$1,389	\$197	\$0	\$75,848	\$0
44	TOTAL SERVICES EXPENSE			\$1,083,122		\$0	\$347,595	\$0	\$8,930	\$187,842	\$102,893	\$7,076	\$999	\$0	\$0	\$427,785	\$0
45	% DISTRIBUTION			100.00%		0.00%	32.09%	0.00%	0.82%	17.34%	9.50%	0.65%	0.09%	0.00%	0.00%	39.50%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$2,686,338	LN 12+LN 44	\$0	\$716,980	\$0	\$34,289	\$427,090	\$289,567	\$15,552	\$7,783	\$0	\$0	\$1,195,097	\$0
47	% DISTRIBUTION			100.00%		0.00%	26.69%	0.00%	1.28%	15.90%	10.78%	0.58%	0.29%	0.00%	0.00%	44.49%	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%	24.95%	0.00%	13.54%	15.20%	10.45%	0.66%	0.09%	0.00%	0.00%	35.10%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	23.19%	0.00%	15.45%	15.41%	11.07%	0.65%	0.05%	0.00%	0.00%	34.18%	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%	67.58%	0.00%	0.00%	0.00%	32.42%	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%	27.49%	0.00%	-3.54%	14.52%	14.26%	0.77%	0.05%	0.00%	0.00%	46.45%	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				\$44,959 DIRECT	\$0	\$44,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER				\$5,807,149 LN 1	\$0	\$1,369,849	\$0	\$807,318	\$889,115	\$730,427	\$35,459	\$6,670	\$0	\$0	\$1,968,311	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE				\$5,852,108	\$0	\$1,414,808	\$0	\$807,318	\$889,115	\$730,427	\$35,459	\$6,670	\$0	\$0	\$1,968,311	\$0
14	% DISTRIBUTION				100.00%	0.00%	24.18%	0.00%	13.80%	15.19%	12.48%	0.61%	0.11%	0.00%	0.00%	33.63%	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			\$28,809,714	RECORDS	\$0	\$7,074,877	\$0	\$4,530,480	\$4,408,594	\$3,282,479	\$187,678	\$28,207	\$0	\$0	\$9,297,399	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$26,388,286	VARIOUS	\$0	\$6,633,910	\$0	\$4,008,955	\$4,055,526	\$3,066,560	\$168,991	\$25,156	\$0	\$0	\$8,429,188	\$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.			\$41,094	LN 6+DIRECT	\$0	\$7,198	\$0	\$10,241	\$5,264	\$4,752	\$298	\$43	\$0	\$0	\$13,298	\$0
27	NET TAXABLE INCOME			\$2,380,334		\$0	\$433,769	\$0	\$511,284	\$347,805	\$211,167	\$18,389	\$3,008	\$0	\$0	\$854,913	\$0
28	% DISTRIBUTION			100.00%		0.00%	18.22%	0.00%	21.48%	14.61%	8.87%	0.77%	0.13%	0.00%	0.00%	35.92%	0.00%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$2,866,202	LN 28	\$0	\$594,657	\$0	\$543,413	\$534,627	\$240,278	\$15,798	\$1,625	\$0	\$0	\$935,804	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$205,288	LN 28	\$0	\$44,436	\$0	\$15,967	\$48,133	\$11,992	\$1,124	\$210	\$0	\$0	\$83,426	\$0
33	OPERATING TAXES - OTHER	7240		\$859,013	LN 2+DIRECT	\$0	\$201,744	\$0	\$126,885	\$145,497	\$101,302	\$5,117	\$517	\$0	\$0	\$277,950	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$2,204,271)	LN 28	\$0	(\$424,658)	\$0	(\$541,200)	(\$277,276)	(\$231,829)	(\$17,211)	(\$2,008)	\$0	\$0	(\$710,089)	\$0
35	TOTAL OPERATING TAXES			\$1,726,232		\$0	\$416,179	\$0	\$145,065	\$450,981	\$121,743	\$4,828	\$345	\$0	\$0	\$587,091	\$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	27,717	SPF	-	6,899	-	29	5,110	4,392	42	2	-	-	11,244	-	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.10%	18.44%	15.85%	0.15%	0.01%	0.00%	0.00%	40.57%	0.00%	
3	ALLOCATED LOOPS - CWF	27,717	SPF	-	6,899	-	29	5,110	4,392	42	2	-	-	11,244	-	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.10%	18.44%	15.85%	0.15%	0.01%	0.00%	0.00%	40.57%	0.00%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	2,977	TOLL MOU	-	1,219	-	21	892	661	39	2	-	-	143	-	
6	PERCENT DISTRIBUTION	100.00%		0.00%	40.94%	0.00%	0.71%	29.98%	22.21%	1.30%	0.07%	0.00%	0.00%	4.79%	0.00%	
7	ALLOCATED CIRCUIT MILES - CWF	23,472	CMM	-	8,799	-	311	8,161	4,617	363	23	-	-	1,198	-	
8	PERCENT DISTRIBUTION	100.00%		0.00%	37.49%	0.00%	1.32%	34.77%	19.67%	1.55%	0.10%	0.00%	0.00%	5.10%	0.00%	
9	ALLOCATED WIDEBAND LOOPS	765	WB CKTS	-	4	-	476	3	3	52	10	-	-	217	-	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.48%	0.00%	62.20%	0.43%	0.39%	6.80%	1.31%	0.00%	0.00%	28.40%	0.00%	
11	ALLOCATED WBD CHANNELS (CKTS)	1,640	WB CKTS	-	4	-	1,109	3	3	38	5	-	-	478	-	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.22%	0.00%	67.63%	0.20%	0.18%	2.32%	0.30%	0.00%	0.00%	29.15%	0.00%	
13	ALLOCATED FX WIDEBAND CHANNELS (CKTS)	1,152	WB CKTS Less Lo	-	-	-	1,109	-	-	38	5	-	-	-	-	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.27%	0.00%	0.00%	3.30%	0.43%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,648,379	DIRECT	-	146,658	-	-	560,865	407,200	-	-	-	-	533,656	-	
16	PERCENT DISTRIBUTION	100.00%		0.00%	8.90%	0.00%	0.00%	34.03%	24.70%	0.00%	0.00%	0.00%	0.00%	32.37%	0.00%	
17	ALLOCATED USERS	89,767		-	6,425	-	-	21,378	14,047	-	-	-	-	47,917	-	
18	PERCENT DISTRIBUTION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	0.00%	
19	OB&C ALLOCATION	100.00%		0.00%	7.16%	0.00%	0.00%	23.81%	15.65%	0.00%	0.00%	0.00%	0.00%	53.38%	0.00%	
CWC-1				CASH WORKING CAPITAL WORKSHEET												CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$6,423,336	S-9-LN 27	\$0	\$1,488,528	\$0	\$1,165,291	\$1,036,463	\$761,247	\$41,416	\$3,288	\$0	\$0	\$1,927,104
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$4,690,974	VARIOUS	\$0	\$1,508,371	\$0	\$636,815	\$674,639	\$530,455	\$23,361	\$2,038	\$0	\$0	\$1,315,295
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,603,236	S-11-LN 12	\$0	\$369,385	\$0	\$25,360	\$239,248	\$186,673	\$8,475	\$6,783	\$0	\$0	\$767,512
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,083,122	S-11-LN 44	\$0	\$347,595	\$0	\$8,930	\$187,842	\$102,893	\$7,076	\$999	\$0	\$0	\$427,785
5	CORPORATE OPERATIONS EXPENSE	\$5,852,108	S-12-LN 13	\$0	\$1,414,808	\$0	\$807,318	\$889,115	\$730,427	\$35,459	\$6,670	\$0	\$0	\$1,968,311
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)	\$2,866,202	S-12-LN 29 + 31	\$0	\$594,657	\$0	\$543,413	\$534,627	\$240,278	\$15,798	\$1,625	\$0	\$0	\$935,804
10	STATE INCOME TAX (ACTUAL)	\$205,288	S-12-LN 32	\$0	\$44,436	\$0	\$15,967	\$48,133	\$11,992	\$1,124	\$210	\$0	\$0	\$83,426
11	OTHER OPERATING TAX	\$859,013	S-12-LN 33	\$0	\$201,744	\$0	\$126,885	\$145,497	\$101,302	\$5,117	\$517	\$0	\$0	\$277,950
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$77,495	RECORDS	\$0	\$14,425	\$0	\$686	\$181	\$13,512	\$2,766	\$1,666	\$0	\$0	\$44,259
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	\$23,660,775		\$0	\$5,983,950	\$0	\$3,330,664	\$3,755,744	\$2,678,780	\$140,593	\$23,797	\$0	\$0	\$7,747,246
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$972,363		\$0	\$245,916	\$0	\$136,877	\$154,346	\$110,087	\$5,778	\$978	\$0	\$0	\$318,381
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	\$972,363		\$0	\$245,916	\$0	\$136,877	\$154,346	\$110,087	\$5,778	\$978	\$0	\$0	\$318,381

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	\$9,541,508	\$4,178,612	\$215,434	\$3,400,792	\$701	\$1,745,969
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$17,439	\$8,230	\$1,758	\$4,635	\$0	\$2,819
5	STATE INCOME TAX	\$67,206	\$37,196	(\$579)	\$19,618	\$2	\$10,966
6	OPERATING EXPENSES & OTHER TAXES	\$10,642,863	\$4,514,568	\$1,830,035	\$2,565,458	\$250,654	\$1,482,150
7	GROSS RECEIPTS & PSC TAX	\$1,651	\$1,149	\$356	\$111	\$26	\$10
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	\$4,469,619	\$0	\$2,099,061	\$0	\$591,868	\$0	\$3,411	\$0	\$646,069	
2		CENTRAL OFFICE SWITCHING	\$8,518,285	\$0	\$0	\$0	\$8,518,285	\$0	\$0	\$0	\$0	
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		CENTRAL OFFICE TRANSMISSION	\$21,504,983	\$0	\$4,915,710	\$0	\$637,641	\$0	\$9,888,040	\$0	\$6,063,592	
5		INFORMATION ORGTERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6		CABLE AND WIRE FACILITIES	\$37,579,142	\$0	\$26,519,229	\$0	\$475,070	\$0	\$7,138,703	\$0	\$3,446,139	
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		INTANGIBLE ASSETS	\$839,146	\$0	\$313,695	\$0	\$127,872	\$0	\$301,454	\$0	\$86,102	
9		TOTAL PLANT IN SERVICE	\$72,901,174	\$0	\$33,847,696	\$0	\$10,350,735	\$0	\$18,457,408	\$0	\$34,344	\$10,241,902
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		PLANT UNDER CONSTRUCT - SHORT TERM	\$562,070	\$0	\$288,055	\$0	\$89,278	\$0	\$141,198	\$0	\$33	\$43,506
12		PLANT UNDER CONSTRUCT - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		TELEPHONE PLANT ADJUSTMENT	\$239,185	\$0	\$63,784	\$0	\$44,072	\$0	\$122,397	\$0	\$0	\$8,932
14		TOTAL PROPERTY PLANT & EQUIP.	\$73,702,429	\$0	\$34,199,534	\$0	\$10,484,085	\$0	\$18,721,003	\$0	\$3,466	\$10,294,340
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$63,568,951	\$0	\$29,757,243	\$0	\$10,201,710	\$0	\$15,159,237	\$0	\$2,774	\$8,447,987
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$60,518	\$0	\$16,138	\$0	\$11,151	\$0	\$30,999	\$0	\$0	\$2,260
20		OPERATING DEFERRED INCOME TAX	\$1,065,930	\$0	\$500,963	\$0	\$118,190	\$0	\$267,224	\$0	\$21	\$179,532
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$9,007,030	\$0	\$3,925,189	\$0	\$153,035	\$0	\$3,263,574	\$0	\$672	\$1,664,561
23		MATERIALS AND SUPPLIES	\$151,685	\$0	\$74,618	\$0	\$10,508	\$0	\$39,668	\$0	\$10	\$26,881
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	\$382,793	\$0	\$178,805	\$0	\$51,892	\$0	\$97,551	\$0	\$19	\$54,527
28		NET TEL PLANT M&S & WORKING CAPITAL	\$9,541,508	\$0	\$4,178,612	\$0	\$215,435	\$0	\$3,400,793	\$0	\$700	\$1,745,969
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$1,001,635	\$0	\$438,200	\$0	\$22,968	\$0	\$357,040	\$0	\$74	\$183,254
30		PLANT SPECIFIC EXPENSE	\$2,653,819	\$0	\$949,914	\$0	\$703,076	\$0	\$635,192	\$0	\$523	\$365,114
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,145,186	\$0	\$1,299,998	\$0	\$208,372	\$0	\$399,314	\$0	\$0	\$237,501
32		DEPRECIATION & AMORTIZATION	\$2,537,266	\$0	\$900,457	\$0	\$408,857	\$0	\$778,787	\$0	\$105	\$449,060
33		MARKETING EXPENSE	\$394,745	\$0	\$184,519	\$0	\$47,572	\$0	\$102,072	\$0	\$20	\$60,562
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$356,525	\$0	\$89,762	\$0	\$34,056	\$0	\$52,454	\$0	\$178,371	\$31,482
35		CORPORATE OPERATIONS EXPENSES	\$2,222,126	\$0	\$972,795	\$0	\$382,122	\$0	\$510,740	\$0	\$71,618	\$384,850
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$328,630	\$0	\$152,584	\$0	\$46,421	\$0	\$81,635	\$0	\$16	\$47,974
38		GROSS RECEIPTS TAX	\$1,651	\$0	\$1,149	\$0	\$356	\$0	\$111	\$0	\$26	\$10
39		UNCOLLECTIBLES/RENT REVENUES	\$4,568	\$0	(\$5,461)	\$0	(\$442)	\$0	\$4,864	\$0	\$0	\$5,608
40		NON OPERATING EXPENSE	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$10,644,515	\$0	\$4,515,717	\$0	\$1,830,391	\$0	\$2,565,568	\$0	\$250,679	\$1,482,161
42		STATE INCOME TAX - NET OF ITC	\$67,205	\$0	\$37,196	\$0	(\$578)	\$0	\$19,618	\$0	\$4	\$10,966
43		SUBTOTAL OPER EXPENSE & TAX	\$10,711,720	\$0	\$4,552,913	\$0	\$1,829,813	\$0	\$2,585,186	\$0	\$250,683	\$1,493,126
44		FEDERAL INCOME TAX - NET OF ITC	\$261,622	\$0	\$114,296	\$0	\$5,638	\$0	\$93,677	\$0	\$19	\$47,991
45		TOTAL REVENUE REQUIREMENT	\$11,974,976	\$0	\$5,105,408	\$0	\$1,888,419	\$0	\$3,035,903	\$0	\$250,776	\$1,724,470
46		% DISTRIBUTION	100.00%	0.00%	42.67%	0.00%	16.77%	0.00%	27.10%	0.00%	1.96%	11.50%
47		FROZEN MAG SHIFT	\$0	\$585,670	\$0	(\$685,409)	\$0	\$54,734	\$0	\$0	\$0	\$45,005
48		POST MAG REVENUE REQUIREMENT	\$11,974,976	\$0	\$5,691,078	\$0	\$1,173,010	\$0	\$3,090,637	\$0	\$250,776	\$1,769,475

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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
						CAPPED CL	SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL MILEAGE	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$9,541,508	(NOTE A)	\$0	\$4,178,612	\$17,954	\$0	\$0	\$127,187	\$44,088	\$26,205	\$1,612,195	\$1,232,532	\$556,067	\$700	\$1,745,969
2		RATE OF RETURN	10.50%		0.00%	10.49%	12.40%	0.00%	0.00%	10.51%	10.49%	10.50%	10.51%	10.48%	10.51%		10.50%
3		RETURN ON INVESTMENT	\$1,001,635	LN 1+LN 2	\$0	\$438,200	\$2,226	\$0	\$0	\$13,366	\$4,624	\$2,752	\$169,223	\$129,562	\$88,254	\$74	\$183,354
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	\$1,001,635	LN 3+LN 4	\$0	\$438,200	\$2,226	\$0	\$0	\$13,366	\$4,624	\$2,752	\$169,223	\$129,562	\$88,254	\$74	\$183,354
6		FEDERAL INCOME TAX	\$261,622	LN 30	\$0	\$14,296	\$217	\$0	\$0	\$3,503	\$1,199	\$719	\$44,519	\$34,020	\$15,138	\$19	\$47,991
7		LESS FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$261,622	LN 6+LN 7	\$0	\$14,296	\$217	\$0	\$0	\$3,503	\$1,199	\$719	\$44,519	\$34,020	\$15,138	\$19	\$47,991
9		STATE AND LOCAL INCOME TAX	\$67,205	LN 36	\$0	\$37,196	(\$2,871)	\$0	\$0	\$1,566	\$633	\$95	\$4,598	\$9,354	\$5,666	\$4	\$10,966
10		STATE ITC AMORTIZATION	\$0	A-12-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$67,205	LN 9+LN 10	\$0	\$37,196	(\$2,871)	\$0	\$0	\$1,566	\$633	\$95	\$4,598	\$9,354	\$5,666	\$4	\$10,966
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	\$10,642,865	A-8-LN 20	\$0	\$4,514,568	\$1,667,541	\$0	\$1,273	\$96,176	\$44,230	\$20,815	\$1,119,623	\$945,411	\$500,424	\$250,653	\$1,482,151
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	\$11,973,326	LN 20	\$0	\$5,104,260	\$1,667,112	\$0	\$1,273	\$114,611	\$50,686	\$24,381	\$1,337,964	\$1,118,346	\$579,482	\$250,750	\$1,724,461
17		GROSS RECEIPTS TAX RATE	\$0	LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS TAX	\$0	LN 6+LN 17	\$0	\$1,149	\$324	\$0	\$0	\$19	\$13	\$0	\$34	\$31	\$46	\$26	\$10
19		TOTAL REVENUE REQUIREMENT	\$11,974,976	LN 16+LN 18	\$0	\$5,105,408	\$1,667,436	\$0	\$1,273	\$114,630	\$50,699	\$24,381	\$1,337,998	\$1,118,377	\$579,528	\$250,776	\$1,724,470
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$1,001,635	LN 3	\$0	\$438,200	\$2,226	\$0	\$0	\$13,366	\$4,624	\$2,752	\$169,223	\$129,562	\$88,254	\$74	\$183,354
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	\$17,439	A-12-LN 21	\$0	\$8,229	\$1,409	\$0	\$0	\$188	\$113	\$47	\$1,746	\$1,584	\$1,306	\$1	\$2,818
23		TOTAL INCOME ADJUSTMENTS	\$17,439	LN 21-LN 22	\$0	\$8,229	\$1,409	\$0	\$0	\$188	\$113	\$47	\$1,746	\$1,584	\$1,306	\$1	\$2,818
24		RETURN LESS INCOME ADJ	\$984,196	LN 20-LN 23	\$0	\$429,971	\$817	\$0	\$0	\$13,178	\$4,511	\$2,705	\$167,478	\$127,979	\$86,949	\$73	\$180,536
25		FEDERAL ITC AMORTIZATION	\$0	A-12-LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$984,196	LN 20-LN 23	\$0	\$429,971	\$817	\$0	\$0	\$13,178	\$4,511	\$2,705	\$167,478	\$127,979	\$86,949	\$73	\$180,536
27		FEDERAL TAXABLE INCOME	\$984,196	LN 27+FITR	\$0	\$429,971	\$817	\$0	\$0	\$13,178	\$4,511	\$2,705	\$167,478	\$127,979	\$86,949	\$73	\$180,536
28	35.00%	FEDERAL INCOME TAX	\$261,622	LN 27+FITR	\$0	\$14,296	\$217	\$0	\$0	\$3,503	\$1,199	\$719	\$44,519	\$34,020	\$15,138	\$19	\$47,991
29		FEDERAL SURTAX ALLOCATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$261,622	LN 28-LN 29	\$0	\$14,296	\$217	\$0	\$0	\$3,503	\$1,199	\$719	\$44,519	\$34,020	\$15,138	\$19	\$47,991
31		STATE ITC AMORTIZATION	\$0	A-12-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$1,245,817	LN 27+FITR	\$0	\$544,267	\$1,034	\$0	\$0	\$16,681	\$5,710	\$3,424	\$211,997	\$161,998	\$72,087	\$92	\$228,526
33		STATE TAXABLE INCOME	\$1,245,817	LN 33+STR	\$0	\$544,267	\$1,034	\$0	\$0	\$16,681	\$5,710	\$3,424	\$211,997	\$161,998	\$72,087	\$92	\$228,526
34	9.80%	STATE INCOME TAX	\$67,205	LN 33+STR	\$0	\$37,196	(\$2,871)	\$0	\$0	\$1,566	\$633	\$95	\$4,598	\$9,354	\$5,666	\$4	\$10,966
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	\$67,205	LN 34-LN 35	\$0	\$37,196	(\$2,871)	\$0	\$0	\$1,566	\$633	\$95	\$4,598	\$9,354	\$5,666	\$4	\$10,966
37		FEDERAL TAX AT MAXIMUM RATE	\$897,010	LN 27	\$0	\$221,500	\$421	\$0	\$0	\$6,789	\$2,324	\$1,394	\$86,276	\$65,928	\$29,337	\$37	\$93,003
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$476,342	LN 34	\$0	\$208,102	\$395	\$0	\$0	\$6,378	\$2,183	\$1,309	\$81,058	\$61,941	\$27,263	\$35	\$87,378

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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE 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	\$4,469,619	A-3, LN 4	\$0	\$2,099,061	\$518,648	\$0	\$0	\$36,999	\$26,829	\$9,392	\$475,885	\$348,886	\$304,439	\$3,411	\$646,069
2	2210	CENTRAL OFFICE SWITCHING	\$8,518,285	A-4, LN 21+25	\$0	\$0	\$8,518,285	\$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	\$21,504,983	A-4, LN 41	\$0	\$4,915,710	\$0	\$0	\$0	\$562,514	\$0	\$75,126	\$4,660,730	\$5,227,310	\$0	\$0	\$6,063,592
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	\$37,579,142	A-5, LN 21	\$0	\$26,519,229	\$0	\$0	\$0	\$417,792	\$37,278	\$2,687,488	\$0	\$4,451,215	\$0	\$0	\$3,444,139
7	2690	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$829,146	A-3, LN 15	\$0	\$313,695	\$119,066	\$0	\$0	\$4,167	\$3,622	\$1,018	\$207,116	\$58,342	\$35,996	\$23	\$86,102
9		TOTAL PLANT IN SERVICE	\$72,901,174		\$0	\$33,847,696	\$9,155,999	\$0	\$0	\$603,681	\$448,242	\$142,814	\$8,031,219	\$5,634,538	\$4,791,650	\$3,434	\$10,241,902
10		% DISTRIBUTION	100.00%		0.00%	46.47%	12.50%	0.00%	0.00%	0.83%	0.61%	0.20%	11.02%	7.77%	6.57%	0.00%	14.05%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT - SHORT TERM	\$562,070	A-6, LN 13	\$0	\$288,055	\$79,111	\$0	\$0	\$4,992	\$4,597	\$578	\$80,122	\$31,729	\$29,348	\$33	\$43,506
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	\$239,185	A-6, LN 27	\$0	\$63,784	\$43,232	\$0	\$0	\$214	\$626	\$0	\$104,877	\$13,901	\$3,620	\$0	\$8,932
15		TOTAL PROPERTY PLANT & EQUIP.	\$73,702,429		\$0	\$34,199,534	\$9,278,341	\$0	\$0	\$608,887	\$453,465	\$143,392	\$8,216,218	\$5,680,167	\$4,824,618	\$3,466	\$10,294,340
16		% DISTRIBUTION	100.00%		46.40%	12.59%	0.00%	0.00%	0.83%	0.62%	0.19%	11.15%	7.71%	6.55%	0.00%	13.97%	
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$63,568,951	A-7, LN 9	\$0	\$29,757,243	\$9,207,964	\$0	\$0	\$473,527	\$404,779	\$115,440	\$6,542,962	\$4,396,265	\$4,220,010	\$2,774	\$8,447,987
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$663,518	A-7, LN 19	\$0	\$16,138	\$10,938	\$0	\$0	\$54	\$158	\$0	\$26,536	\$3,517	\$916	\$0	\$2,260
22	4340	OPERATING DEFERRED INCOME TAX	\$1,065,930	A-7, LN 28	\$0	\$500,963	\$94,539	\$0	\$0	\$13,146	\$7,530	\$2,974	\$93,092	\$93,691	\$80,441	\$21	\$179,532
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$9,007,030		\$0	\$3,925,189	(\$35,100)	\$0	\$0	\$122,160	\$40,998	\$24,977	\$1,553,629	\$1,186,694	\$523,251	\$672	\$1,664,361
25		% DISTRIBUTION	100.00%		0.00%	43.59%	-0.33%	0.00%	0.00%	1.36%	0.45%	0.28%	17.25%	13.21%	5.79%	0.01%	18.49%
26	1220	MATERIALS AND SUPPLIES	\$151,685	A-3, LN 16	\$0	\$74,618	\$7,865	\$0	\$0	\$1,596	\$650	\$397	\$16,655	\$15,225	\$7,788	\$10	\$26,881
27	VAR	RTB STOCK - DEFERRED MAINT. & RET.	\$0	A-3, LN 17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$382,793	A-3, LN 18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$382,793	A-3, LN 10	\$0	\$178,805	\$45,189	\$0	\$0	\$3,431	\$2,440	\$831	\$41,911	\$30,613	\$25,027	\$19	\$54,527
31		NET TELEPHONE PLANT AND CASH WORKING CAPITAL	\$9,541,508		\$0	\$4,178,612	\$17,954	\$0	\$0	\$127,187	\$44,088	\$26,205	\$1,612,195	\$1,232,532	\$556,007	\$700	\$1,745,969
32		% DISTRIBUTION	100.00%		0.00%	43.79%	0.19%	0.00%	0.00%	1.33%	0.46%	0.27%	16.90%	12.92%	5.83%	0.01%	18.30%

A-3.1ed1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$30,023,269	A-4, LN 42	\$0	\$4,915,710	\$8,518,285	\$0	\$0	\$562,514	\$0	\$75,126	\$4,660,730	\$5,227,310	\$0	\$0	\$6,063,592
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	\$37,579,142	A-5, LN 23	\$0	\$26,519,229	\$0	\$0	\$0	\$417,792	\$57,278	\$2,687,488	\$0	\$4,451,215	\$0	\$3,444,139	\$0
1d		TOTAL	\$67,602,410		\$0	\$31,434,939	\$8,518,285	\$0	\$0	\$562,514	\$417,792	\$132,404	\$7,348,218	\$5,227,310	\$4,451,215	\$0	\$9,509,731
1e		% DISTRIBUTION	100.00%		0.00%	46.50%	12.60%	0.00%	0.00%	0.83%	0.62%	0.20%	10.87%	7.73%	6.58%	0.00%	14.07%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,342,968	LN 1e	\$0	\$2,038,070	\$504,783	\$0	\$0	\$35,871	\$26,023	\$9,123	\$463,559	\$339,487	\$297,190	\$0	\$628,862
3		GENERAL PURPOSE COMPUTERS	\$126,650	LN 1e & DIRECT	\$0	\$60,991	\$13,864	\$0	\$0	\$1,128	\$806	\$269	\$12,326	\$9,399	\$7,249	\$3,411	\$17,207
4		TOTAL GENERAL SUPPORT ASSETS	\$4,469,619		\$0	\$2,099,061	\$518,648	\$0	\$0	\$36,999	\$26,829	\$9,392	\$473,885	\$348,886	\$304,439	\$3,411	\$646,069
5		% DISTRIBUTION	100.00%		0.00%	46.96%	11.60%	0.00%	0.00%	0.83%	0.60%	0.21%	10.65%	7.81%	6.81%	0.08%	14.45%
6		COEJOT,CWF AND GENERAL SUPPORT	\$72,072,029		\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$7,824,103	\$5,576,196	\$4,755,655	\$3,411	\$10,155,801
7		% DISTRIBUTION	100.00%		0.00%	46.53%	12.54%	0.00%	0.00%	0.83%	0.62%	0.20%	10.86%	7.74%	6.60%	0.00%	14.09%
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	\$72,072,029		\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$7,824,103	\$5,576,196	\$4,755,655	\$3,411	\$10,155,801
10		AND EQUAL ACCESS EQUIPMENT	\$72,072,029		\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$7,824,103	\$5,576,196	\$4,755,655	\$3,411	\$10,155,801
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$829,146	LN 10	\$0	\$13,695	\$19,066	\$0	\$0	\$4,167	\$3,622	\$1,018	\$207,116	\$58,342	\$35,996	\$23	\$86,102
16	1220	MATERIALS AND SUPPLIES	\$151,685	LN 10	\$0	\$74,618	\$7,865	\$0	\$0	\$1,996	\$650	\$397	\$16,655	\$15,225	\$7,788	\$10	\$26,881
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	\$43,756,864		\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$0	\$0	\$0	\$0	\$0
22		FOR APPOINTING PRESCRIPTION	\$43,756,864		\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	100.00%		0.00%	76.64%	20.65%	0.00%	0.00%	1.37%	1.02%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%
24		COEJOT & CWF EXCL CCL FOR ASSIGNING	\$36,167,471		\$0	\$0	\$8,518,285	\$0	\$0	\$562,514	\$417,792	\$132,404	\$7,348,218	\$5,227,310	\$4,451,215	\$0	\$9,509,731
25		CARRIER ACCESS BILLING EXPENSES	\$36,167,471		\$0	\$0	\$8,518,285	\$0	\$0	\$562,514	\$417,792	\$132,404	\$7,348,218	\$5,227,310	\$4,451,215	\$0	\$9,509,731
26		% DISTRIBUTION	100.00%		0.00%	0.00%	23.55%	0.00%	0.00%	1.56%	1.16%	0.37%	20.32%	14.45%	12.31%	0.00%	26.29%

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	\$10,479,205	DIRECT	\$0	\$0	\$0	\$0	\$0	\$13,508	\$0	\$0	\$4,402,106	\$0	\$0	\$0	\$6,063,592
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)	\$469,708	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$469,708	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$5,174,335	LN 4-DIRECT	\$0	\$4,915,710	\$0	\$0	\$0	\$0	\$0	\$0	\$258,625	\$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	\$5,028,216	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$195,487	\$0	\$75,126	\$0	\$4,757,602	\$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	\$5,028,216		\$0	\$0	\$0	\$0	\$0	\$195,487	\$0	\$75,126	\$0	\$4,757,602	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$353,519	DIRECT	\$0	\$0	\$0	\$0	\$0	\$353,519	\$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	\$21,504,983		\$0	\$4,915,710	\$0	\$0	\$0	\$562,514	\$0	\$75,126	\$4,660,730	\$5,227,310	\$0	\$0	\$6,063,592
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$30,023,269		\$0	\$4,915,710	\$8,518,285	\$0	\$0	\$562,514	\$0	\$75,126	\$4,660,730	\$5,227,310	\$0	\$0	\$6,063,592
43		% DISTRIBUTION	100.00%		0.00%	16.37%	28.37%	0.00%	0.00%	1.87%	0.00%	0.25%	15.52%	17.41%	0.00%	0.00%	20.20%
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%	27.72%	0.00%	0.00%	0.00%	2.84%	0.00%	0.24%	19.82%	25.09%	0.00%	0.00%	24.28%

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%	80.86%	19.14%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER ROT EQUIPMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		COIN PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COMBESS PUBLIC TELEPHONE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$26,699,107	LN 1/DIRECT	\$0	\$26,519,229	\$0	\$0	\$0	\$0	\$0	\$0	\$139,878	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEHAND AND WBI	\$5,999,134	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$5,384	\$0	\$2,547,610	\$0	\$0	\$0	\$3,446,139
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	\$4,434,348	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,434,348	\$0	\$0
17a		IX TRUNK - ACCESS	\$292,322	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$218,177	\$57,278	\$0	\$0	\$16,867	\$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	\$194,230	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$194,230	\$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	\$37,579,142		\$0	\$26,519,229	\$0	\$0	\$0	\$0	\$417,792	\$57,278	\$2,687,488	\$0	\$4,451,215	\$0	\$3,446,139
22		% DISTRIBUTION	100.00%		0.00%	70.57%	0.00%	0.00%	0.00%	0.00%	1.11%	0.15%	7.15%	0.00%	11.84%	0.00%	9.17%
23		TOTAL CABLE & WIRE FACILITIES	\$37,579,142		\$0	\$26,519,229	\$0	\$0	\$0	\$0	\$417,792	\$57,278	\$2,687,488	\$0	\$4,451,215	\$0	\$3,446,139
24		% DISTRIBUTION	100.00%		0.00%	70.57%	0.00%	0.00%	0.00%	0.00%	1.11%	0.15%	7.15%	0.00%	11.84%	0.00%	9.17%

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	\$72,072,029	VARIOUS	\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$7,824,103	\$5,576,196	\$4,755,655	\$3,411	\$10,155,801
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$72,072,029		\$0	\$33,534,000	\$9,036,933	\$0	\$0	\$599,514	\$444,621	\$141,796	\$7,824,103	\$5,576,196	\$4,755,655	\$3,411	\$10,155,801
4		% DISTRIBUTION	100.00%		0.00%	46.53%	12.54%	0.00%	0.00%	0.83%	0.62%	0.20%	10.86%	7.74%	6.60%	0.00%	14.09%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$16,886	LN 4	\$0	\$7,384	\$2,234	\$0	\$0	\$149	\$96	\$27	\$1,899	\$1,449	\$1,202	\$1	\$2,445
7	6120	GENERAL SUPPORT	\$677,089	A-3, LN 5	\$0	\$313,399	\$80,839	\$0	\$0	\$5,454	\$3,903	\$1,425	\$73,530	\$52,899	\$43,620	\$522	\$101,497
8		TOTAL GENERAL SUPPORT EXP	\$693,974		\$0	\$320,784	\$83,073	\$0	\$0	\$5,603	\$3,999	\$1,452	\$75,429	\$54,348	\$44,821	\$523	\$103,942
9		% DISTRIBUTION	100.00%		0.00%	46.22%	11.97%	0.00%	0.00%	0.81%	0.58%	0.21%	10.87%	7.83%	6.46%	0.08%	14.98%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$580,666	A-4, LN 47	\$0	\$0	\$580,666	\$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	\$755,642	A-4, LN 48	\$0	\$188,098	\$0	\$0	\$0	\$18,193	\$0	\$2,395	\$164,681	\$184,408	\$0	\$0	\$197,868
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	\$1,336,307		\$0	\$188,098	\$580,666	\$0	\$0	\$18,193	\$0	\$2,395	\$164,681	\$184,408	\$0	\$0	\$197,868
16		% DISTRIBUTION	100.00%		0.00%	14.08%	43.45%	0.00%	0.00%	1.36%	0.00%	0.18%	12.32%	13.80%	0.00%	0.00%	14.81%
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	\$623,538	A-5, LN 22	\$0	\$441,032	\$0	\$0	\$0	\$0	\$6,610	\$1,087	\$40,714	\$0	\$70,790	\$0	\$63,304
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,653,819		\$0	\$949,914	\$665,738	\$0	\$0	\$23,795	\$10,609	\$4,614	\$280,824	\$238,756	\$115,612	\$523	\$365,114
26		% DISTRIBUTION	100.00%		0.00%	35.79%	25.01%	0.00%	0.00%	0.90%	0.40%	0.19%	10.58%	9.00%	4.36%	0.02%	13.76%

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	\$80,023,269	A-4LN 38	\$0	\$4,915,710	\$8,518,285	\$0	\$0	\$562,514	\$0	\$75,126	\$4,660,730	\$5,227,310	\$0	\$0	\$6,063,592
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	\$37,579,142	A-5LN 21	\$0	\$26,519,229	\$0	\$0	\$0	\$0	\$417,792	\$57,278	\$2,087,488	\$0	\$4,451,215	\$0	\$3,446,139
4		TOTAL	\$67,602,410		\$0	\$31,434,939	\$8,518,285	\$0	\$0	\$562,514	\$417,792	\$132,404	\$7,348,218	\$5,227,310	\$4,451,215	\$0	\$9,509,731
5		% DISTRIBUTION	100.00%		0.00%	46.50%	12.60%	0.00%	0.00%	0.83%	0.62%	0.20%	10.87%	7.73%	6.58%	0.00%	14.07%
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	\$1,563,900	LN 5	\$0	\$718,712	\$183,552	\$0	\$0	\$12,568	\$8,916	\$3,336	\$173,988	\$123,407	\$101,919	\$0	\$237,501
8	6540	NETWORK OPERATIONS EXPENSE	\$581,286	DIRECT	\$0	\$581,286	\$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	6560	DEPRECIATION EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL SUPPORT	\$111,719	A-3LN 5	\$0	\$54,010	\$11,857	\$0	\$0	\$1,163	\$798	\$245	\$11,441	\$8,623	\$6,929	\$96	\$16,556
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$322,737	A-4LN 47	\$0	\$0	\$322,737	\$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	\$1,207,912	A-4LN 48	\$0	\$254,315	\$0	\$0	\$0	\$32,165	\$0	\$4,576	\$264,466	\$304,336	\$0	\$0	\$348,055
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	\$703,985	A-5LN 22	\$0	\$504,751	\$0	\$0	\$0	\$0	\$8,404	\$994	\$41,819	\$0	\$92,332	\$0	\$55,685
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,346,353		\$0	\$813,076	\$334,594	\$0	\$0	\$33,328	\$9,201	\$5,815	\$317,726	\$312,959	\$99,262	\$96	\$420,297
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	\$2,346,353		\$0	\$813,076	\$334,594	\$0	\$0	\$33,328	\$9,201	\$5,815	\$317,726	\$312,959	\$99,262	\$96	\$420,297
20		% DISTRIBUTION	100.00%		0.00%	34.65%	14.26%	0.00%	0.00%	1.42%	0.39%	0.25%	13.54%	13.34%	4.23%	0.00%	17.91%
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	\$190,913	A-3LN 10	\$0	\$87,381	\$22,971	\$0	\$0	\$1,477	\$1,069	\$402	\$21,813	\$15,019	\$12,009	\$9	\$28,763
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	\$190,913		\$0	\$87,381	\$22,971	\$0	\$0	\$1,477	\$1,069	\$402	\$21,813	\$15,019	\$12,009	\$9	\$28,763
28		% DISTRIBUTION	100.00%		0.00%	45.77%	12.03%	0.00%	0.00%	0.77%	0.56%	0.21%	11.43%	7.87%	6.29%	0.00%	15.07%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$4,682,452		\$0	\$2,200,455	\$541,117	\$0	\$0	\$47,372	\$19,187	\$9,553	\$513,527	\$451,385	\$213,190	\$105	\$686,561
30		% DISTRIBUTION	100.00%		0.00%	46.99%	11.56%	0.00%	0.00%	1.01%	0.41%	0.20%	10.97%	9.64%	4.55%	0.00%	14.66%
31	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7500	GEN SUPPORT ASSETS	\$16,842	A-4LN 43	\$0	(\$3,378)	\$912	\$0	\$0	(\$505)	\$0	(\$80)	(\$2,571)	(\$4,837)	\$0	\$0	(\$6,372)
33	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$12,274	A-5LN 22	\$0	\$8,839	\$0	\$0	\$0	\$0	\$114	\$12	\$917	\$0	\$1,628	\$0	\$765
34	5240/7100/7500	CABLE & WIRE FACILITIES	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	(\$4,568)		\$0	\$5,461	\$912	\$0	\$0	(\$505)	\$114	(\$78)	(\$1,655)	(\$4,837)	\$1,628	\$0	(\$5,608)

