

Merged Group D PYCOS

2018 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	
CENTRAL OFFICE TRANSMISSION SEPARATIONS	S-42	P_A41	
INFORMATION ORIGINATION/TERMINATION SEPARATIONS	S-5	P_A42	
CABLE AND WIRE FACILITIES SEPARATIONS	S-5	P_A42	
OTHER TELEPHONE PLANT/DEFERRED CHARGES SEPARATIONS	S-6	P_A5	
ACCUMULATED DEPRECIATION/MORTGIZATION SEPARATIONS	S-7	P_A6	
SUMMARY OF OPERATING EXPENSE AND TAX	S-8	P_A7	
PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-9	P_A8	
PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS	S-10	P_A9	
CUSTOMER OPERATIONS EXPENSE SEPARATIONS	S-11	P_A10	
OTHER EXPENSE AND TAX SEPARATIONS	S-12	P_A11	
DEVELOPMENT OF KEY ALLOCATION RATIOS	AL-1	P_A12	
CASH WORKING CAPITAL WORKSHEET	CWC-1	P_A11	
TARRP FACTORS (INVESTMENT)	T-1	P_T1	
TARRP FACTORS (EXPENSES)	T-2	P_T2	
REVENUE MONITORING SUMMARY	R-1	P_R1	

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	\$50,429,515	S-2LN 35	\$0	\$10,332,189	\$0	\$10,166,291	\$6,770,413	\$2,162,091	\$483,028	\$2,831	\$0	\$0	\$20,512,671
2	RATE OF RETURN	10.63%		0.00%	10.63%	0.00%	10.63%	10.63%	10.63%	10.63%	10.63%	0.00%	0.00%	10.63%
3	RETURN ON INVESTMENT	\$5,358,136	LN1*LN 2	\$0	\$1,097,795	\$0	\$1,080,168	\$719,356	\$229,722	\$51,322	\$301	\$0	\$0	\$2,179,471
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8,LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$5,358,136	LN3-LN4	\$0	\$1,097,795	\$0	\$1,080,168	\$719,356	\$229,722	\$51,322	\$301	\$0	\$0	\$2,179,471
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$1,184,184	LN 28	\$0	\$237,259	\$0	\$240,880	\$157,463	\$47,772	\$11,520	\$66	\$0	\$0	\$489,223
7	LESS: FEDERAL ITC AMORTIZATION	\$892,812	S-12LN 29	\$0	\$202,960	\$0	\$171,795	\$125,475	\$49,745	\$7,928	\$54	\$0	\$0	\$334,854
8	NET FEDERAL INCOME TAX	\$291,372	LN 6&LN 7	\$0	\$34,299	\$0	\$69,085	\$31,988	(\$1,973)	\$3,592	\$11	\$0	\$0	\$154,369
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$443,758	LN 33	\$0	\$88,263	\$0	\$86,667	\$59,154	\$17,555	\$4,663	\$27	\$0	\$0	\$187,429
10	LESS: STATE ITC AMORTIZATION	\$0	S-12LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$443,758	LN 9&LN 10	\$0	\$88,263	\$0	\$86,667	\$59,154	\$17,555	\$4,663	\$27	\$0	\$0	\$187,429
13	OPERATING EXPENSE AND TAX	\$44,092,352	S-8,LN 20	\$0	\$10,930,134	\$0	\$7,186,448	\$6,025,475	\$2,068,048	\$369,332	\$15,250	\$0	\$0	\$17,497,644
14	OTHER ALLOWABLE EXPENSES	\$0	S-8,LN 22-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$50,185,597	5+8+11 thru 15	\$0	\$12,150,491	\$0	\$8,422,369	\$6,835,973	\$2,313,353	\$428,908	\$15,589	\$0	\$0	\$20,018,914
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			\$0	\$0	\$0	\$0	\$14,265	\$3,089	\$973	\$20	\$0	\$0	\$37,439
18	GROSS RECEIPTS/PSC TAX	\$55,787	LN 16*LN 17	\$0	\$0	\$0	\$0	\$14,265	\$3,089	\$973	\$20	\$0	\$0	\$37,439
19	TOTAL REVENUE REQUIREMENT	\$50,241,384		\$0	\$12,150,491	\$0	\$8,422,369	\$6,850,239	\$2,316,443	\$429,882	\$15,609	\$0	\$0	\$20,056,353
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2,LN 33 LESS A/C'S 2004, 2006, 2007 AND 1402 OTHER THAN RTB STOCK.														
* * * * *														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$5,358,136	LN 3	\$0	\$1,097,795	\$0	\$1,080,168	\$719,356	\$229,722	\$51,322	\$301	\$0	\$0	\$2,179,471
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$10,535	S-12LN 25+26	\$0	\$2,287	\$0	\$2,204	\$1,519	\$263	\$56	\$0	\$0	\$0	\$4,206
23	TOTAL INCOME ADJUSTMENTS	\$10,535	LN 21+22	\$0	\$2,287	\$0	\$2,204	\$1,519	\$263	\$56	\$0	\$0	\$0	\$4,206
24	FEDERAL ITC AMORTIZATION	\$892,812	S-12LN 29	\$0	\$202,960	\$0	\$171,795	\$125,475	\$49,745	\$7,928	\$54	\$0	\$0	\$334,854
25	FEDERAL TAXABLE INCOME	\$4,454,789		\$0	\$892,547	\$0	\$906,169	\$592,363	\$179,714	\$43,338	\$247	\$0	\$0	\$1,840,411
26	FEDERAL INCOME TAX @ 21.00%	\$1,184,184	LN 25*FIT	\$0	\$237,259	\$0	\$240,880	\$157,463	\$47,772	\$11,520	\$66	\$0	\$0	\$489,223
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	S-2LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$1,184,184	LN26-LN27	\$0	\$237,259	\$0	\$240,880	\$157,463	\$47,772	\$11,520	\$66	\$0	\$0	\$489,223
29	STATE ITC AMORTIZATION	\$0	S-12LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$5,638,973	LN25-LN28-S-12L	\$0	\$1,129,807	\$0	\$1,147,050	\$749,826	\$227,487	\$54,858	\$312	\$0	\$0	\$2,329,654
31	STATE INCOME TAX @ 6.53%	\$443,758	LN 30*FIT	\$0	\$88,263	\$0	\$86,667	\$59,154	\$17,555	\$4,663	\$27	\$0	\$0	\$187,429
32	STATE SURTAX EXEMPTION	\$0	S-2LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$443,758		\$0	\$88,263	\$0	\$86,667	\$59,154	\$17,555	\$4,663	\$27	\$0	\$0	\$187,429

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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE				INTRASTATE				TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS					
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$17,804,217	S-3,LN 10	\$0	\$3,808,205	\$0	\$3,321,497	\$2,788,825	\$705,898	\$182,224	\$570	\$0	\$0	\$6,996,997	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$22,107,976	S-4,LN 52	\$0	\$11,064,316	\$0	\$0	\$3,660,306	\$2,292,076	\$0	\$0	\$0	\$0	\$5,091,278	\$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		\$65,575,378	S-4,LN 78	\$0	\$8,548,916	\$0	\$25,950,210	\$6,540,764	\$1,918,632	\$1,251,371	\$7,236	\$0	\$0	\$21,358,249	\$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		\$161,217,727	S-5,LN 42	\$0	\$35,259,558	\$0	\$16,235,465	\$25,675,260	\$8,473,323	\$466,833	\$5,845	\$0	\$0	\$75,101,444	\$0
7	TANGIBLE ASSETS	2680		\$2,536	S-3,LN 29	\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
8	INTANGIBLE ASSETS	2690		\$3,400,025	S-3,LN 36	\$0	\$866,577	\$0	\$798,147	\$367,610	\$191,182	\$6,286	\$88	\$0	\$0	\$1,170,136	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$270,107,859		\$0	\$59,548,045	\$0	\$46,305,826	\$39,032,824	\$13,581,216	\$1,906,732	\$13,738	\$0	\$0	#####	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.05%	0.00%	17.14%	14.45%	5.03%	0.71%	0.01%	0.00%	0.00%	40.62%	0.00%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$5,344,481	S-6,LN 15	\$0	\$1,182,321	\$0	\$785,816	\$680,960	\$318,000	\$22,593	\$533	\$0	\$0	\$2,354,259	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$275,452,340		\$0	\$60,730,366	\$0	\$47,091,642	\$39,713,784	\$13,899,216	\$1,929,324	\$14,271	\$0	\$0	#####	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.05%	0.00%	17.10%	14.42%	5.05%	0.70%	0.01%	0.00%	0.00%	40.69%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$216,431,610	S-7,LN 18	\$0	\$48,564,410	\$0	\$34,970,809	\$31,825,544	\$11,372,797	\$1,332,661	\$11,655	\$0	\$0	\$88,353,733	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$2,536	S-7,LN 23	\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$10,340,001	S-7,LN 32	\$0	\$2,269,312	\$0	\$2,155,625	\$1,363,851	\$453,477	\$122,722	\$253	\$0	\$0	\$3,974,761	\$0
25	CUST. DEF. OTHER DEF CRS-NET & L-T LIAB.			\$366,069	S-7,LN 38	\$0	\$88,567	\$0	\$65,173	\$65,669	\$8,973	\$4,137	\$200	\$0	\$0	\$135,351	\$0
26	NET TELEPHONE PLANT			\$48,312,124		\$0	\$9,807,605	\$0	\$9,899,528	\$6,460,661	\$2,063,864	\$469,787	\$2,163	\$0	\$0	\$19,608,517	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.30%	0.00%	20.49%	13.37%	4.27%	0.97%	0.00%	0.00%	0.00%	40.59%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$919,703	S-6,LN 31	\$0	\$200,039	\$0	\$97,251	\$143,196	\$37,281	\$4,329	\$17	\$0	\$0	\$437,591	\$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		\$1,197,688		\$0	\$324,546	\$0	\$169,513	\$166,556	\$60,947	\$8,913	\$651	\$0	\$0	\$466,563	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$50,429,515		\$0	\$10,332,189	\$0	\$10,166,291	\$6,770,413	\$2,162,091	\$483,028	\$2,831	\$0	\$0	\$20,512,671	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.49%	0.00%	20.16%	13.43%	4.29%	0.96%	0.01%	0.00%	0.00%	40.68%	0.00%

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		SPECIAL ACCESS		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$17,545,710		\$0	\$4,271,251	\$0	\$2,628,216	\$2,538,910	\$866,513	\$146,201	\$9,388	\$0	\$0	\$7,083,769	\$0
3	% DISTRIBUTION			99.99%		0.00%	24.34%	0.00%	14.98%	14.47%	4.94%	0.83%	0.05%	0.00%	0.00%	40.37%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$248,901,081		\$0	\$54,872,791	\$0	\$42,185,676	\$35,876,329	\$12,684,031	\$1,718,204	\$13,080	\$0	\$0	#####	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.05%	0.00%	16.95%	14.41%	5.10%	0.69%	0.01%	0.00%	0.00%	40.80%	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 (GSP-GPC)			\$17,436,192	LN 6+DIRECT	\$0	\$3,729,665	\$0	\$3,247,822	\$2,732,509	\$688,508	\$178,563	\$557	\$0	\$0	\$6,858,568	\$0
9	GENERAL PURPOSE COMPUTERS			\$368,025	LN 6+DIRECT	\$0	\$78,540	\$0	\$73,675	\$56,316	\$17,390	\$3,662	\$13	\$0	\$0	\$138,429	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$17,804,217		\$0	\$3,808,205	\$0	\$3,321,497	\$2,788,825	\$705,898	\$182,224	\$570	\$0	\$0	\$6,996,997	\$0
11	% DISTRIBUTION			100.00%		0.00%	21.39%	0.00%	18.66%	15.66%	3.96%	1.02%	0.00%	0.00%	0.00%	39.30%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	ORIG/TERM, AND C&WF			\$266,705,298		\$0	\$58,680,995	\$0	\$45,507,173	\$38,665,155	\$13,389,929	\$1,900,428	\$13,651	\$0	\$0	#####	\$0
13	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	17.06%	14.50%	5.02%	0.71%	0.01%	0.00%	0.00%	40.70%	0.00%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681		\$0 LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM				\$0 S-5:LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES				\$0 S-5:LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED				\$0 LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASEHOLD IMPROVEMENTS																	
21	GENERAL SUPPORT		2682		\$2,536 LN 11+DIRECT	\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
22	CENTRAL OFFICE EQUIP				\$0 S-4:LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	INFORMATION ORIG/TERM				\$0 S-5:LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CABLE AND WIRE FACILITIES				\$0 S-5:LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	UNDISTRIBUTED				\$0 LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL LEASEHOLD IMPROVEMENTS				\$2,536	\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
27	TOTAL TANGIBLE ASSETS				\$2,536	\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
28	% DISTRIBUTION				100.00%	0.00%	18.66%	0.00%	19.98%	2.35%	4.13%	0.69%	0.00%	0.00%	0.00%	54.19%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
29	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$266,707,834		\$0	\$58,681,469	\$0	\$45,507,680	\$38,665,214	\$13,390,033	\$1,900,446	\$13,651	\$0	\$0	#####	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	17.06%	14.50%	5.02%	0.71%	0.01%	0.00%	0.00%	40.70%	0.00%
INTANGIBLE ASSETS																	
31	ALLOCATED		2690		\$3,400,025 LN 33	\$0	\$866,577	\$0	\$798,147	\$367,610	\$191,182	\$6,286	\$88	\$0	\$0	\$1,170,136	\$0
32	DIRECT ASSIGNMENT				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL INTANGIBLES				\$3,400,025	\$0	\$866,577	\$0	\$798,147	\$367,610	\$191,182	\$6,286	\$88	\$0	\$0	\$1,170,136	\$0
34	% DISTRIBUTION				100.00%	0.00%	25.49%	0.00%	23.47%	10.81%	5.62%	0.18%	0.00%	0.00%	0.00%	34.42%	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				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$22,107,976	LN 13	\$0	\$11,064,316	\$0	\$0	\$3,660,306	\$2,292,076	\$0	\$0	\$0	\$0	\$5,091,278	\$0
49	EQUAL ACCESS		3.2		\$0 S-6LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING				\$22,107,976	\$0	\$11,064,316	\$0	\$0	\$3,660,306	\$2,292,076	\$0	\$0	\$0	\$0	\$5,091,278	\$0
51	% DISTRIBUTION				100.00%	0.00%	50.05%	0.00%	0.00%	16.56%	10.37%	0.00%	0.00%	0.00%	0.00%	23.03%	0.00%
52	TOTAL SWITCHING EQUIPMENT				\$22,107,976	\$0	\$11,064,316	\$0	\$0	\$3,660,306	\$2,292,076	\$0	\$0	\$0	\$0	\$5,091,278	\$0
53	% DISTRIBUTION				100.00%	0.00%	50.05%	0.00%	0.00%	16.56%	10.37%	0.00%	0.00%	0.00%	0.00%	23.03%	0.00%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$8,116,431	AL-LLN12	\$0	\$46,930	\$0	\$4,444,804	\$56,295	\$15,268	\$192,454	\$0	\$0	\$0	\$3,360,681	\$0
56	EXCH TRUNK - EAS		4.121	\$424,940	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$424,940	\$0
57	4.11 D - DSL EQUIP		4.11 DSL	\$11,214,603	DIRECT	\$0	\$0	\$0	\$11,214,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$31,780,485	AL-LLN 2	\$0	\$7,921,531	\$0	\$21,205	\$5,905,001	\$1,755,288	\$34,897	\$1,108	\$0	\$0	\$16,141,456	\$0
61	4.122 PL - EXCH-PL = DSO		4.122 PL	\$1,686,741	DIRECT	\$0	\$0	\$0	\$547,502	\$0	\$0	\$616,983	\$5,922	\$0	\$0	\$516,334	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$53,223,200		\$0	\$7,968,461	\$0	\$16,228,114	\$5,961,295	\$1,770,556	\$844,334	\$7,029	\$0	\$0	\$20,443,411	\$0
63	% DISTRIBUTION				100.00%	0.00%	14.97%	0.00%	30.49%	11.20%	3.33%	1.59%	0.01%	0.00%	0.00%	38.41%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$503,641	DIRECT	\$0	\$0	\$0	\$503,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$9,558,458	AL-LLN14	\$0	\$0	\$0	\$9,214,747	\$0	\$0	\$343,711	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,122,911	AL-LLN6	\$0	\$408,553	\$0	\$3,708	\$401,185	\$112,243	\$63,326	\$206	\$0	\$0	\$133,690	\$0
68	4.231 PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$10,681,369		\$0	\$408,553	\$0	\$9,218,455	\$401,185	\$112,243	\$407,037	\$206	\$0	\$0	\$133,690	\$0
71	% DISTRIBUTION				100.00%	0.00%	3.82%	0.00%	86.30%	3.76%	1.05%	3.81%	0.00%	0.00%	0.00%	1.25%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,167,168	LN 15+DIRECT	\$0	\$171,902	\$0	\$0	\$178,285	\$35,833	\$0	\$0	\$0	\$0	\$781,148	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,167,168		\$0	\$171,902	\$0	\$0	\$178,285	\$35,833	\$0	\$0	\$0	\$0	\$781,148	\$0
76	% DISTRIBUTION				100.00%	0.00%	14.73%	0.00%	0.00%	15.27%	3.07%	0.00%	0.00%	0.00%	0.00%	66.93%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$65,575,378		\$0	\$8,548,916	\$0	\$25,950,210	\$6,540,764	\$1,918,632	\$1,251,371	\$7,236	\$0	\$0	\$21,358,249	\$0
79	% DISTRIBUTION				100.00%	0.00%	13.04%	0.00%	39.57%	9.97%	2.93%	1.91%	0.01%	0.00%	0.00%	32.57%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$87,683,354		\$0	\$19,613,233	\$0	\$25,950,210	\$10,201,070	\$4,210,708	\$1,251,371	\$7,236	\$0	\$0	\$26,449,527	\$0
81	% DISTRIBUTION				100.00%	0.00%	22.37%	0.00%	29.60%	11.63%	4.80%	1.43%	0.01%	0.00%	0.00%	30.16%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL				INTRASTATE MESSAGE TOLL				TWX	EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	19.05%	6.34%	0.00%	0.00%	0.00%	0.00%	49.61%	0.00%	
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1,LN 4	0.00%	24.92%	0.00%	0.09%	18.20%	6.31%	0.11%	0.00%	0.00%	0.00%	49.57%	0.00%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1,LN 12	0.00%	0.42%	0.00%	60.70%	0.42%	0.15%	4.68%	0.00%	0.00%	0.00%	33.62%	0.00%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1,LN 14	0.00%	0.00%	0.00%	94.88%	0.00%	0.00%	5.12%	0.00%	0.00%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1,LN 8	0.00%	19.05%	0.00%	13.29%	16.47%	7.24%	23.10%	0.02%	0.00%	0.00%	20.83%	0.00%	
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	20.85%	0.00%	0.00%	20.78%	4.13%	0.00%	0.00%	0.00%	0.00%	54.23%	0.00%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
INFORMATION ORIGIN/TERMINATION				2310														
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1-DIRECT	\$0	\$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	\$0
13	OTHER		1.3	\$0	LN 1-DIRECT	\$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	\$0
15	% DISTRIBUTION			0.00%	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	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$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%	0.00%
CABLE AND WIRE FACILITIES				2410														
19	SUBSCRIBER LINE - JOINT			\$140,290,633	LN 3	\$0	\$34,962,876	\$0	\$88,349	\$25,410,979	\$8,390,531	\$155,044	\$5,742	\$0	\$0	\$71,277,111	\$0	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$140,290,633		\$0	\$34,962,876	\$0	\$88,349	\$25,410,979	\$8,390,531	\$155,044	\$5,742	\$0	\$0	\$71,277,111	\$0	
22	EXCHANGE WIDEBAND - JOINT			\$6,632,137	LN 4	\$0	\$32,898	\$0	\$3,842,098	\$37,204	\$11,775	\$119,065	\$0	\$0	\$0	\$2,589,097	\$0	
23	EXCHANGE WIDEBAND - DIRECT			\$6,450,657	DIRECT	\$0	\$0	\$0	\$6,450,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$13,082,794		\$0	\$32,898	\$0	\$10,292,755	\$37,204	\$11,775	\$119,065	\$0	\$0	\$0	\$2,589,097	\$0	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$748,694	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$748,694	\$0	
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$748,694		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$748,694	\$0	
28	INTEREXCHANGE WIDEBAND			\$5,978,738	LN 5	\$0	\$0	\$0	\$5,795,284	\$0	\$0	\$183,454	\$0	\$0	\$0	\$0	\$0	
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$5,978,738		\$0	\$0	\$0	\$5,795,284	\$0	\$0	\$183,454	\$0	\$0	\$0	\$0	\$0	
31a	IX TRUNK - ACCESS - JOINT			\$607,572	LN 6	\$0	\$176,933	\$0	\$59,078	\$159,457	\$59,099	\$9,270	\$103	\$0	\$0	\$143,632	\$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	\$607,572		\$0	\$176,933	\$0	\$59,078	\$159,457	\$59,099	\$9,270	\$103	\$0	\$0	\$143,632	\$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			\$509,296	LN 8	\$0	\$86,850	\$0	\$0	\$67,620	\$11,916	\$0	\$0	\$0	\$0	\$342,910	\$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	\$509,296		\$0	\$86,850	\$0	\$0	\$67,620	\$11,916	\$0	\$0	\$0	\$0	\$342,910	\$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			\$161,217,727		\$0	\$35,259,558	\$0	\$16,235,465	\$25,675,260	\$8,473,323	\$466,833	\$5,845	\$0	\$0	\$75,101,444	\$0	
43	% DISTRIBUTION			100.00%		0.00%	21.87%	0.00%	10.07%	15.93%	5.26%	0.29%	0.00%	0.00%	0.00%	46.58%	0.00%	

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	22.11%	0.00%	32.59%	11.01%	4.77%	1.54%	0.01%	0.00%	0.00%	27.98%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5,LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	21.65%	0.00%	11.24%	16.53%	5.50%	0.32%	0.00%	0.00%	0.00%	44.75%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3,LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3,LN 28	0.00%	18.66%	0.00%	19.98%	2.35%	4.13%	0.69%	0.00%	0.00%	0.00%	54.19%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3,LN 30	0.00%	18.66%	0.00%	19.98%	2.35%	4.13%	0.69%	0.00%	0.00%	0.00%	54.19%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-4,LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.00%	S-6,LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$14,458,891	LN 1+DIRECT	\$0	\$3,100,397	\$0	\$2,666,856	\$2,300,031	\$568,852	\$155,460	\$477	\$0	\$0	\$5,666,818	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$20,657,834	S-4,LN53+DIR	\$0	\$10,119,393	\$0	\$0	\$3,509,211	\$2,184,529	\$0	\$0	\$0	\$0	\$4,844,701	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$49,473,473	S-4,LN79+DIR	\$0	\$6,414,904	\$0	\$19,503,803	\$4,915,312	\$1,513,016	\$861,962	\$5,808	\$0	\$0	\$16,258,668	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$131,841,412	LN 4+DIRECT	\$0	\$28,929,717	\$0	\$12,800,150	\$21,100,990	\$7,106,401	\$315,238	\$5,370	\$0	\$0	\$61,583,546	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$216,431,610		\$0	\$48,564,410	\$0	\$34,970,809	\$31,825,544	\$11,372,797	\$1,332,661	\$11,655	\$0	\$0	\$88,353,733	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$2,536	LN 7+DIRECT	\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$2,536		\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$2,536		\$0	\$473	\$0	\$507	\$60	\$105	\$18	\$0	\$0	\$0	\$1,374	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$624,596	LN 1+DIRECT	\$0	\$136,980	\$0	\$132,022	\$104,017	\$18,056	\$9,439	\$8	\$0	\$0	\$224,073	\$0
28	CENTRAL OFFICE EQUIP			\$3,208,911	LN 2+DIRECT	\$0	\$732,277	\$0	\$1,195,341	\$292,402	\$114,259	\$77,412	\$122	\$0	\$0	\$797,098	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$5,979,218	LN 4+DIRECT	\$0	\$1,286,178	\$0	\$717,408	\$907,684	\$292,414	\$31,058	\$100	\$0	\$0	\$2,744,375	\$0
31	UNDISTRIBUTED			\$527,276	LN 5+DIRECT	\$0	\$113,876	\$0	\$110,854	\$59,748	\$28,748	\$4,813	\$22	\$0	\$0	\$209,214	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$10,340,001		\$0	\$2,269,312	\$0	\$2,155,625	\$1,363,851	\$453,477	\$122,722	\$253	\$0	\$0	\$3,974,761	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$366,069	S-3,LN 3	\$0	\$88,567	\$0	\$65,173	\$63,669	\$8,973	\$4,137	\$200	\$0	\$0	\$135,351	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$366,069		\$0	\$88,567	\$0	\$65,173	\$63,669	\$8,973	\$4,137	\$200	\$0	\$0	\$135,351	\$0

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		SPECIAL ACCESS		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL		MESSAGE TOLL		MESSAGE TOLL		MESSAGE TOLL					
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3LN 11	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
2	CENTRAL OFFICE EQUIPMENT		VAR	100.00%	S-4LN 81	0.00%	22.11%	0.00%	32.59%	11.01%	4.77%	1.54%	0.01%	0.00%	0.00%	27.98%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5LN 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-5LN 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-5LN 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-5LN 43	0.00%	21.65%	0.00%	11.24%	16.53%	5.50%	0.32%	0.00%	0.00%	0.00%	44.75%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$107,593	LN 1-DIRECT	\$0	\$24,499	\$0	\$19,018	\$15,994	\$7,576	\$432	\$10	\$0	\$0	\$40,064	\$0
8	GENERAL SUPPORT		6120	\$2,322,608	LN 1-DIRECT	\$0	\$503,070	\$0	\$387,746	\$334,048	\$121,894	\$16,963	\$162	\$0	\$0	\$958,726	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,430,201		\$0	\$527,569	\$0	\$406,764	\$350,042	\$129,470	\$17,395	\$172	\$0	\$0	\$998,789	\$0
10	% DISTRIBUTION			100.00%		0.00%	21.71%	0.00%	16.74%	14.40%	5.33%	0.72%	0.01%	0.00%	0.00%	41.10%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$1,581,813	LN 2-DIRECT	\$0	\$348,779	\$0	\$466,295	\$199,031	\$67,043	\$27,678	\$139	\$0	\$0	\$472,848	\$0
12	OPERATOR SYSTEMS EXPENSE		6220	\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE		6230	\$2,331,537	LN 2-DIRECT	\$0	\$578,679	\$0	\$727,068	\$269,995	\$99,890	\$28,724	\$152	\$0	\$0	\$627,029	\$0
14	UNDISTRIBUTED			\$0	LN 2-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$3,913,350		\$0	\$927,458	\$0	\$1,193,363	\$469,026	\$166,933	\$56,402	\$291	\$0	\$0	\$1,099,877	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.70%	0.00%	30.49%	11.99%	4.27%	1.44%	0.01%	0.00%	0.00%	28.11%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5-DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$4,060,405	LN 6	\$0	\$877,035	\$0	\$447,265	\$643,396	\$170,977	\$14,512	\$87	\$0	\$0	\$1,907,133	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,060,405		\$0	\$877,035	\$0	\$447,265	\$643,396	\$170,977	\$14,512	\$87	\$0	\$0	\$1,907,133	\$0
26	% DISTRIBUTION			100.00%		0.00%	21.60%	0.00%	11.02%	15.85%	4.21%	0.36%	0.00%	0.00%	0.00%	46.97%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$10,403,957		\$0	\$2,322,062	\$0	\$2,047,392	\$1,462,464	\$467,381	\$88,309	\$550	\$0	\$0	\$4,005,799	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.42%	0.00%	19.68%	14.06%	4.49%	0.85%	0.01%	0.00%	0.00%	38.50%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$7,973,755		\$0	\$1,804,493	\$0	\$1,640,628	\$1,112,422	\$337,911	\$70,914	\$378	\$0	\$0	\$3,007,009	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.63%	0.00%	20.58%	13.95%	4.24%	0.89%	0.00%	0.00%	0.00%	37.71%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL		MESSAGE TOLL		MESSAGE TOLL		MESSAGE TOLL					
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	18.60%	0.00%	19.98%	2.35%	4.13%	0.69%	0.00%	0.00%	0.00%	54.19%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-7,LN 30	0.00%	18.66%	0.00%	19.98%	2.35%	4.13%	0.69%	0.00%	0.00%	0.00%	54.19%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.00%	S-7,LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	20.38%	0.00%	10.85%	22.61%	8.79%	1.27%	0.02%	0.00%	0.00%	36.08%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$5,644,565	LN 7+DIRECT	\$0	\$1,237,845	\$0	\$917,397	\$806,830	\$299,805	\$37,110	\$380	\$0	\$0	\$2,345,197	\$0
14	ACCESS / USF EXPENSE	6540		\$1,016,619	DIRECT	\$0	\$1,011,912	\$0	\$0	\$4,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT	6560		\$495,817	S-3,LN 11	\$0	\$104,432	\$0	\$91,297	\$72,313	\$22,164	\$3,613	\$20	\$0	\$0	\$201,979	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$613,877	S-4,LN 53	\$0	\$338,488	\$0	\$0	\$86,724	\$77,191	\$0	\$0	\$0	\$0	\$111,474	\$0
17	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4,LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION			\$4,405,679	S-4,LN 79	\$0	\$579,582	\$0	\$1,801,733	\$435,663	\$125,366	\$90,734	\$421	\$0	\$0	\$1,372,180	\$0
19	UNDISTRIBUTED COE			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG TERM			\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$6,649,202	S-5,LN 43	\$0	\$1,447,935	\$0	\$699,199	\$1,014,732	\$272,423	\$23,864	\$105	\$0	\$0	\$3,190,944	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$12,164,575		\$0	\$2,470,438	\$0	\$2,592,229	\$1,609,433	\$497,143	\$118,211	\$545	\$0	\$0	\$4,876,577	\$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			\$12,164,575		\$0	\$2,470,438	\$0	\$2,592,229	\$1,609,433	\$497,143	\$118,211	\$545	\$0	\$0	\$4,876,577	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.31%	0.00%	21.31%	13.23%	4.09%	0.97%	0.00%	0.00%	0.00%	40.09%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$788,398	LN 5+DIRECT	\$0	\$172,880	\$0	\$124,302	\$111,326	\$47,556	\$4,989	\$75	\$0	\$0	\$327,269	\$0
30	OTHER -TPPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$788,398		\$0	\$172,880	\$0	\$124,302	\$111,326	\$47,556	\$4,989	\$75	\$0	\$0	\$327,269	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.93%	0.00%	15.77%	14.12%	6.03%	0.63%	0.01%	0.00%	0.00%	41.51%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	52407100/7500		\$53,359	S-3,LN 11+DIR	\$0	\$12,417	\$0	\$10,245	\$9,117	\$344	\$421	\$0	\$0	\$0	\$20,815	\$0
34	CENTRAL OFFICE EQUIPMENT	52407100/7500		\$0	S-4,LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	52407100/7500		\$148,459	S-5,LN 43+DIR	\$0	\$32,618	\$0	\$15,923	\$27,391	\$471	\$1,117	(\$1)	\$0	\$0	\$70,939	\$0
36	UNDISTRIBUTED	52407100/7500		\$0	S-2,LN 10+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES			\$201,818		\$0	\$45,035	\$0	\$26,168	\$36,508	\$815	\$1,538	(\$1)	\$0	\$0	\$91,754	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL				INTRASTATE MESSAGE TOLL				TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
1	SWS - OPERATOR SERVICES EXCL.DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.36%	0.00%	0.00%	13.57%	0.00%	0.00%	0.00%	0.00%	0.00%	63.80%	0.00%
4	END USER BILLED REVENUE INCL.CCL			100.00%	INPUT	0.00%	30.40%	0.00%	0.00%	13.98%	8.28%	0.00%	0.00%	0.00%	0.00%	47.34%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	35.86%	0.00%	5.12%	34.06%	18.95%	4.94%	1.08%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.92%	0.00%	0.29%	18.50%	0.07%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	44.58%	0.00%	5.42%	32.80%	13.39%	3.01%	0.80%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$2,413,516	INPUT	\$0	\$712,073	\$0	\$57,175	\$334,704	\$146,871	\$29,494	\$7,307	\$0	\$0	\$1,124,430	\$0
13	TELEPHONE OPERATOR SERVICES																
14	-CALL COMPLETION INCL.DA		6621	\$17,011	LN 1-DIRECT	\$0	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0	\$0	\$16,929	\$0
15	-OPERATOR SERVICES UNDER CONTRACT			\$12,527	DIRECT	\$0	\$0	\$0	\$0	\$9,624	\$0	\$0	\$0	\$0	\$0	\$2,903	\$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			\$5,807	LN 3	\$0	\$1,002	\$0	\$0	\$898	\$66	\$0	\$0	\$0	\$0	\$3,841	\$0
20	-FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,807		\$0	\$1,002	\$0	\$0	\$898	\$66	\$0	\$0	\$0	\$0	\$3,841	\$0
22	LOCAL BUSINESS OFFICE		6623	1													
23	-END USER SVC ORDER PROCESSING			1.1													
24	-PRESUBSCRIPTION			\$36,987	DIRECT	\$0	\$36,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	-OTHER			\$250,691	LN 7	\$0	\$14,850	\$0	\$737	\$46,386	\$168	\$632	\$0	\$0	\$0	\$187,917	\$0
26	-END USER PAYMENT & COLLECTION			\$100,687	LN 4	\$0	\$30,336	\$0	\$0	\$12,526	\$8,302	\$0	\$0	\$0	\$0	\$49,524	\$0
27	-END USER BILLING INQUIRY			\$136,646	LN 8	\$0	\$8,705	\$0	\$247	\$4,640	\$0	\$181	\$0	\$0	\$0	\$122,873	\$0
28	-IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	-IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	-IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	-COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$525,011		\$0	\$90,878	\$0	\$984	\$63,552	\$8,470	\$813	\$0	\$0	\$0	\$360,314	\$0
CUSTOMER SERVICES (REV ACCTG)																	
33	-MESSAGE PROCESSING		6623	2													
35	-TOLL TICKET PROCESSING			\$32,157	AL-1,LN16	\$0	\$6,342	\$0	\$0	\$15,946	\$7,135	\$0	\$0	\$0	\$0	\$2,734	\$0
36	-LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	-OTHER BILLING & COLLECTION			\$406,523	AL-1,LN18,LN19	\$0	\$121,245	\$0	\$0	\$109,884	\$32,756	\$0	\$0	\$0	\$0	\$142,639	\$0
38	-END USER COMMON LINE			\$21,395	DIRECT	\$0	\$21,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	-CARRIER ACCESS BILLING (CABS)			\$157,958	LN 11	\$0	\$69,016	\$0	\$9,963	\$49,602	\$21,857	\$6,411	\$1,108	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$618,052		\$0	\$217,998	\$0	\$9,963	\$175,431	\$61,747	\$6,411	\$1,108	\$0	\$0	\$145,373	\$0
41	TOTAL CAT 1 AND CAT 2			\$1,143,043	LN 32+LN 40	\$0	\$308,875	\$0	\$10,947	\$238,983	\$70,218	\$7,224	\$1,108	\$0	\$0	\$505,687	\$0
42	% DISTRIBUTION			1200.00%		0.00%	325.60%	0.00%	11.25%	247.55%	79.70%	6.32%	1.56%	0.00%	0.00%	528.01%	0.00%
43	ALL OTHER CUSTOMER SERVICE		6623	3													
44	TOTAL SERVICES EXPENSE			\$335,486	LN 42+DIRECT	\$0	\$206,961	\$0	\$2,069	\$35,367	\$11,642	\$1,459	\$214	\$0	\$0	\$77,773	\$0
45	% DISTRIBUTION			\$1,513,873		\$0	\$516,839	\$0	\$13,016	\$284,954	\$81,926	\$8,683	\$1,323	\$0	\$0	\$607,133	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			100.00%		0.00%	34.14%	0.00%	0.86%	18.82%	5.41%	0.57%	0.09%	0.00%	0.00%	40.10%	0.00%
47	% DISTRIBUTION			\$3,927,390	LN 12+LN 44	\$0	\$1,228,912	\$0	\$70,191	\$619,658	\$228,797	\$38,177	\$8,630	\$0	\$0	\$1,731,563	\$0
48	% DISTRIBUTION			99.96%		0.00%	31.29%	0.00%	1.79%	15.78%	5.83%	0.97%	0.22%	0.00%	0.00%	44.09%	0.00%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		SPECIAL ACCESS		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3LN 4	0.00%	24.82%	0.00%	16.50%	14.29%	5.37%	0.81%	0.07%	0.00%	0.00%	38.55%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2LN 10	0.00%	22.13%	0.00%	18.60%	14.58%	5.22%	0.74%	0.00%	0.00%	0.00%	38.73%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6LN 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-3LN 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-6LN 36	0.00%	71.23%	0.00%	0.00%	7.91%	20.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2.LN33 - LN32	0.00%	20.27%	0.00%	20.74%	14.18%	4.96%	0.78%	0.01%	0.00%	0.00%	39.06%	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			\$58,580	DIRECT	\$0	\$58,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$8,783,568	LN 1	\$0	\$2,123,285	\$0	\$1,200,263	\$1,241,837	\$463,380	\$71,695	\$4,995	\$0	\$0	\$3,678,113	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$8,842,148		\$0	\$2,181,865	\$0	\$1,200,263	\$1,241,837	\$463,380	\$71,695	\$4,995	\$0	\$0	\$3,678,113	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.68%	0.00%	13.57%	14.04%	5.24%	0.81%	0.06%	0.00%	0.00%	41.60%	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			LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$49,323,234	RECORDS	\$0	\$11,993,446	\$0	\$8,248,606	\$6,727,135	\$2,291,295	\$419,707	\$15,503	\$0	\$0	\$19,627,543	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$44,092,332	VARIOUS	\$0	\$10,930,134	\$0	\$7,186,448	\$6,025,475	\$2,068,048	\$369,332	\$15,250	\$0	\$0	\$17,497,644	\$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.			\$10,535	LN 6+DIRECT	\$0	\$2,287	\$0	\$2,204	\$1,519	\$263	\$56	\$0	\$0	\$0	\$4,206	\$0
27	NET TAXABLE INCOME			\$5,220,368		\$0	\$1,061,025	\$0	\$1,059,954	\$700,141	\$222,984	\$50,319	\$253	\$0	\$0	\$2,125,693	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.32%	0.00%	20.30%	13.41%	4.27%	0.96%	0.00%	0.00%	0.00%	40.72%	0.00%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$892,812	LN 2+DIRECT	\$0	\$202,960	\$0	\$171,795	\$125,475	\$49,745	\$7,928	\$54	\$0	\$0	\$334,854	\$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		(\$2,235,273)	LN 28	\$0	(\$434,103)	\$0	(\$363,174)	(\$292,794)	(\$70,186)	(\$31,460)	(\$95)	\$0	\$0	(\$1,043,462)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		(\$23,469)	LN 28	\$0	(\$495)	\$0	(\$5,107)	\$4,213	\$15,380	(\$790)	\$87	\$0	\$0	(\$33,754)	\$0
33	OPERATING TAXES - OTHER	7240		\$1,507,960	LN 2+DIRECT	\$0	\$339,256	\$0	\$260,842	\$205,729	\$64,800	\$12,378	\$75	\$0	\$0	\$624,880	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$278,445	LN 28	\$0	\$48,338	\$0	(\$21,202)	\$62,999	\$42,010	\$2,377	\$232	\$0	\$0	\$143,692	\$0
35	TOTAL OPERATING TAXES			(\$472,334)		\$0	(\$47,005)	\$0	(\$131,642)	(\$19,853)	\$52,005	(\$17,496)	\$300	\$0	\$0	(\$308,643)	\$0

DEVELOPMENT OF ALLOCATION RATIOS

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE				INTRASTATE				TWX	EAS	EXCHANGE	OTHER
				MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS					
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	41,320	SPF	-	10,294	-	27	7,408	2,444	49	2	-	-	21,095	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.91%	0.00%	0.07%	17.93%	5.91%	0.12%	0.00%	0.00%	0.00%	51.05%	0.00%
3	ALLOCATED LOOPS - CWF	41,320	SPF	-	10,294	-	27	7,408	2,444	49	2	-	-	21,095	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.91%	0.00%	0.07%	17.93%	5.91%	0.12%	0.00%	0.00%	0.00%	51.05%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	2,959	TOLL MOU	-	982	-	14	1,040	349	33	1	-	-	539	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	33.20%	0.00%	0.46%	35.17%	11.81%	1.10%	0.03%	0.00%	0.00%	18.23%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	32,987	CMM	-	10,439	-	1,073	11,450	3,172	546	12	-	-	6,294	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	31.64%	0.00%	3.25%	34.71%	9.62%	1.66%	0.04%	0.00%	0.00%	19.08%	0.00%
9	ALLOCATED WIDEBAND LOOPS	1,918	WB CKTS	-	16	-	1,024	20	6	27	-	-	-	824	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.86%	0.00%	53.39%	1.07%	0.32%	1.41%	0.00%	0.00%	0.00%	42.96%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	3,165	WB CKTS	-	16	-	1,592	20	6	80	-	-	-	1,451	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.52%	0.00%	50.28%	0.65%	0.19%	2.53%	0.00%	0.00%	0.00%	45.83%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,672	WB CKTS Less Lo	-	-	-	1,592	-	-	80	-	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	95.21%	0.00%	0.00%	4.79%	0.00%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	4,161,015	DIRECT	-	1,098,222	-	2,679,092	230,930	-	-	-	-	-	152,771	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	26.39%	0.00%	0.00%	64.39%	5.55%	0.00%	0.00%	0.00%	0.00%	3.67%	0.00%
17	ALLOCATED USERS	184,939	-	-	39,396	-	-	50,540	7,800	-	-	-	-	87,203	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	21.30%	0.00%	0.00%	27.33%	4.22%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE				INTRASTATE				TWX	EAS	EXCHANGE
				MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS				
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$10,403,957	S-9, LN 27	\$0	\$2,332,062	\$0	\$2,047,392	\$1,462,464	\$467,381	\$88,309	\$550	\$0	\$0	\$4,005,799
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$6,661,184	VARIOUS	\$0	\$2,249,757	\$0	\$917,397	\$811,537	\$299,805	\$37,110	\$380	\$0	\$0	\$2,345,197
3	CUSTOMER OPERATIONS EXP - MARKETING	\$2,412,054	S-11, LN 12	\$0	\$712,073	\$0	\$57,175	\$334,704	\$146,871	\$29,494	\$7,307	\$0	\$0	\$1,124,430
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,513,873	S-11, LN 44	\$0	\$516,839	\$0	\$13,016	\$284,954	\$81,926	\$8,683	\$1,323	\$0	\$0	\$607,133
5	CORPORATE OPERATIONS EXPENSE	\$8,842,148	S-12, LN 13	\$0	\$2,181,865	\$0	\$1,200,263	\$1,241,837	\$463,380	\$71,695	\$4,995	\$0	\$0	\$3,678,113
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)	(\$2,235,273)	S-12, LN 29 + 31	\$0	(\$434,103)	\$0	(\$363,174)	(\$292,794)	(\$70,186)	(\$31,460)	(\$95)	\$0	\$0	(\$1,043,462)
10	STATE INCOME TAX (ACTUAL)	(\$23,466)	S-12, LN 32	\$0	(\$495)	\$0	(\$8,107)	\$4,213	\$15,380	(\$790)	\$87	\$0	\$0	(\$33,754)
11	OTHER OPERATING TAX	\$1,507,960	S-12, LN 33	\$0	\$339,256	\$0	\$260,842	\$205,729	\$64,800	\$12,378	\$75	\$0	\$0	\$624,880
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$61,225	RECORDS	\$0	\$0	\$0	\$0	\$206	\$13,678	\$1,458	\$1,225	\$0	\$0	\$44,658
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$29,143,662		\$0	\$7,897,254	\$0	\$4,124,804	\$4,052,850	\$1,483,036	\$216,877	\$15,846	\$0	\$0	\$11,352,994
17	CASH WORKING CAPITAL RATIO	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,197,688		\$0	\$324,546	\$0	\$169,513	\$166,556	\$60,947	\$8,913	\$651	\$0	\$0	\$466,563
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	\$1,197,688		\$0	\$324,546	\$0	\$169,513	\$166,556	\$60,947	\$8,913	\$651	\$0	\$0	\$466,563