

Merged Group G TYCOS

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Merged Group G TYCOS

PART 69 WBI - INTERSTATE/INTERLATA

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	\$25,598,925	\$10,902,312	\$1,359,053	\$5,337,169	\$884	\$7,999,507
2	AMORIZATION OF ITC	\$368,478	\$147,774	\$48,939	\$73,982	\$6	\$97,779
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$3,025	\$1,128	\$484	\$618	\$0	\$798
5	STATE INCOME TAX	\$240,496	\$82,971	\$11,837	\$76,546	\$3	\$69,142
6	OPERATING EXPENSES & OTHER TAXES	\$18,370,029	\$7,608,236	\$2,906,758	\$3,776,693	\$411,933	\$3,666,409
7	GROSS RECEIPTS & PSC TAX	\$3,453	\$1,475	\$666	\$526	\$55	\$732
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUM REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1		GENERAL SUPPORT FACILITIES	\$9,186,062	\$0	\$3,733,721	\$0	\$1,538,989	\$0	\$1,965,346
2		CENTRAL OFFICE SWITCHING	\$18,507,800	\$0	\$0	\$0	\$18,507,800	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$42,028,601	\$0	\$9,407,679	\$0	\$924,659	\$0	\$13,022,334
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$75,733,966	\$0	\$46,852,562	\$0	\$695,246	\$0	\$19,259,368
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$537,578	\$0	\$226,129	\$0	\$81,299	\$0	\$120,882
9		TOTAL PLANT IN SERVICE	\$145,994,008	\$0	\$60,220,092	\$0	\$21,747,993	\$0	\$34,367,930
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,403,298	\$0	\$1,003,259	\$0	\$352,836	\$0	\$553,818
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$62,535	\$0	\$35,751	\$0	\$8,510	\$0	\$4,000
14		TOTAL PROPERTY PLANT & EQUIP.	\$148,459,841	\$0	\$61,259,101	\$0	\$22,109,339	\$0	\$34,925,748
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$120,388,689	\$0	\$49,350,733	\$0	\$20,545,928	\$0	\$26,121,591
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$49,612	\$0	\$28,363	\$0	\$6,751	\$0	\$3,173
20		OPERATING DEFERRED INCOME TAX	\$3,324,925	\$0	\$1,341,064	\$0	\$325,293	\$0	\$1,028,512
21		OTHER DEFERRED CREDITS - NET	\$18,830	\$0	\$8,074	\$0	\$3,413	\$0	\$3,625
22		NET TELEPHONE PLANT	\$24,677,794	\$0	\$10,530,867	\$0	\$1,227,954	\$0	\$7,768,846
23		MATERIALS AND SUPPLIES	\$365,041	\$0	\$141,964	\$0	\$42,859	\$0	\$112,589
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$556,090	\$0	\$229,480	\$0	\$88,241	\$0	\$118,070
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$25,598,925	\$0	\$10,902,311	\$0	\$1,359,055	\$0	\$7,999,505
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,620,951	\$0	\$1,116,192	\$0	\$139,375	\$0	\$818,191
30		PLANT SPECIFIC EXPENSE	\$4,763,926	\$0	\$1,557,660	\$0	\$1,223,370	\$0	\$888,024
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,693,153	\$0	\$2,149,111	\$0	\$417,212	\$0	\$580,602
32		DEPRECIATION & AMORTIZATION	\$4,317,484	\$0	\$1,721,720	\$0	\$366,604	\$0	\$1,156,274
33		MARKETING EXPENSE	\$790,149	\$0	\$299,023	\$0	\$105,620	\$0	\$157,546
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$610,388	\$0	\$107,477	\$0	\$70,532	\$0	\$71,585
35		CORPORATE OPERATIONS EXPENSES	\$3,732,449	\$0	\$1,564,533	\$0	\$641,857	\$0	\$665,765
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$673,776	\$0	\$281,499	\$0	\$91,076	\$0	\$165,291
38		GROSS RECEIPTS TAX	\$3,453	\$0	\$1,475	\$0	\$666	\$0	\$732
39		UNCOLLECTIBLES/RENT REVENUES	(\$121,496)	\$0	(\$72,788)	\$0	(\$9,513)	\$0	(\$18,679)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$18,373,481	\$0	\$7,609,710	\$0	\$2,907,424	\$0	\$3,667,141
42		STATE INCOME TAX - NET OF ITC	\$240,495	\$0	\$82,969	\$0	\$11,837	\$0	\$69,141
43		SUBTOTAL OPER EXPENSE & TAX	\$18,613,976	\$0	\$7,692,679	\$0	\$2,919,261	\$0	\$3,736,282
44		FEDERAL INCOME TAX - NET OF ITC	\$229,477	\$0	\$109,355	\$0	(\$25,026)	\$0	\$95,512
45		TOTAL REVENUE REQUIREMENT	\$21,464,404	\$0	\$8,918,225	\$0	\$3,033,610	\$0	\$4,647,985
46		% DISTRIBUTION	100.00%	0.00%	40.71%	0.00%	15.41%	0.00%	18.51%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,198,090	\$0	(\$1,398,611)	\$0	\$95,399
48		POST MAG REVENUE REQUIREMENT	\$21,464,404	\$0	\$10,116,316	\$0	\$1,634,999	\$0	\$4,743,384

A-1. SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	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		NET INVESTMENT FOR SETTLEMENTS	\$25,598,925	(NOTE A)	\$0	\$10,902,311	\$1,076,222	\$0	\$0	\$129,561	\$107,562	\$45,710	\$2,380,027	\$2,183,751	\$773,390	\$885	\$7,999,505
2		RATE OF RETURN	10.24%		0.00%	10.24%	10.26%	0.00%	0.00%	10.26%	10.24%	10.24%	10.24%	10.26%	10.26%	10.26%	
3		RETURN ON INVESTMENT	\$2,620,951	LN 1+LN 2	\$0	\$1,116,192	\$110,377	\$0	\$0	\$13,295	\$11,020	\$4,683	\$243,905	\$224,777	\$79,190	\$91	\$818,191
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8-LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,620,951	LN 3+LN 4	\$0	\$1,116,192	\$110,377	\$0	\$0	\$13,295	\$11,020	\$4,683	\$243,905	\$224,007	\$79,190	\$91	\$818,191
6		FEDERAL INCOME TAX	\$597,955	LN 30	\$0	\$257,128	\$17,472	\$0	\$0	\$2,977	\$2,476	\$988	\$56,499	\$50,799	\$18,305	\$22	\$191,290
7		LESS: FEDERAL ITC AMORTIZATION	\$368,478	A-12-LN 23	\$0	\$147,773	\$44,211	\$0	\$0	\$2,079	\$1,688	\$959	\$31,076	\$32,671	\$10,235	\$7	\$97,778
8		NET FEDERAL INCOME TAX	\$229,477	LN 6-LN 7	\$0	\$109,355	(\$26,740)	\$0	\$0	\$897	\$787	\$29	\$25,424	\$18,128	\$8,069	\$15	\$93,512
9		STATE AND LOCAL INCOME TAX	\$240,495	LN 36	\$0	\$82,969	\$8,665	\$0	\$0	\$1,772	\$979	\$421	\$29,137	\$41,500	\$5,906	\$4	\$69,141
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	\$240,495	LN 9+LN 10	\$0	\$82,969	\$8,665	\$0	\$0	\$1,772	\$979	\$421	\$29,137	\$41,500	\$5,906	\$4	\$69,141
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	\$18,370,028	A-8-LN 20	\$0	\$7,608,235	\$2,683,492	\$0	\$3,918	\$116,068	\$62,261	\$41,020	\$1,593,664	\$1,756,366	\$426,660	\$411,935	\$3,666,409
14		NONOPERATING EXP	\$0	A-8-LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8-LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$21,460,951		\$0	\$8,916,751	\$2,775,794	\$0	\$3,918	\$132,032	\$75,048	\$46,153	\$1,892,131	\$2,040,002	\$519,826	\$412,045	\$4,647,253
17		GROSS RECEIPTS:PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS:PSC TAX	\$0	LN16+LN17	\$0	\$1,475	\$649	\$0	\$0	\$12	\$5	\$0	\$327	\$148	\$51	\$55	\$732
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$21,464,404	LN16+LN18	\$0	\$8,918,225	\$2,776,443	\$0	\$3,918	\$132,044	\$75,053	\$46,153	\$1,892,458	\$2,040,150	\$519,876	\$412,099	\$4,647,985
20		OPTIONAL GROSS UP INCOME TAX CALCULATION															
21		RETURN ON INVESTMENT	\$2,620,951	LN 3	\$0	\$1,116,192	\$110,377	\$0	\$0	\$13,295	\$11,020	\$4,683	\$243,905	\$224,007	\$79,190	\$91	\$818,191
22		INTEREST AND RELATED ITEMS	\$0	A-12-LN 16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		OTHER INCOME ADJUSTMENTS	\$3,024	A-12-LN 21	\$0	\$1,127	\$439	\$0	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0	\$797
24		TOTAL INCOME ADJUSTMENTS	\$3,024	LN21+LN22	\$0	\$1,127	\$439	\$0	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0	\$797
25		RETURN LESS INCOME ADJ	\$2,617,927	LN20+LN23	\$0	\$1,115,065	\$109,938	\$0	\$0	\$13,277	\$11,002	\$4,674	\$243,621	\$223,770	\$79,095	\$91	\$817,394
26		FEDERAL ITC AMORTIZATION	\$368,478	A-12-LN 23	\$0	\$147,773	\$44,211	\$0	\$0	\$2,079	\$1,688	\$959	\$31,076	\$32,671	\$10,235	\$7	\$97,778
27		FIT BASE	\$2,249,449		\$0	\$967,292	\$65,727	\$0	\$0	\$11,198	\$9,313	\$3,716	\$212,545	\$191,100	\$68,860	\$83	\$719,616
28		FEDERAL TAXABLE INCOME	\$2,249,449		\$0	\$967,292	\$65,727	\$0	\$0	\$11,198	\$9,313	\$3,716	\$212,545	\$191,100	\$68,860	\$83	\$719,616
29	35.00%	FEDERAL INCOME TAX	\$597,955	LN 27+ETR	\$0	\$257,128	\$17,472	\$0	\$0	\$2,977	\$2,476	\$988	\$56,499	\$50,799	\$18,305	\$22	\$191,290
30		FEDERAL SURTAX ALLOCATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		NET FEDERAL TAX BEFORE ITC AMORT	\$597,955	LN28+LN29	\$0	\$257,128	\$17,472	\$0	\$0	\$2,977	\$2,476	\$988	\$56,499	\$50,799	\$18,305	\$22	\$191,290
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	\$2,847,404		\$0	\$1,224,420	\$83,199	\$0	\$0	\$14,175	\$11,789	\$4,703	\$269,044	\$241,898	\$87,165	\$106	\$910,906
34		STATE TAXABLE INCOME	\$2,847,404		\$0	\$1,224,420	\$83,199	\$0	\$0	\$14,175	\$11,789	\$4,703	\$269,044	\$241,898	\$87,165	\$106	\$910,906
35		STATE INCOME TAX	\$240,495	LN 33+STR	\$0	\$82,969	\$8,665	\$0	\$0	\$1,772	\$979	\$421	\$29,137	\$41,500	\$5,906	\$4	\$69,141
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	\$240,495	LN34+LN35	\$0	\$82,969	\$8,665	\$0	\$0	\$1,772	\$979	\$421	\$29,137	\$41,500	\$5,906	\$4	\$69,141
38		FEDERAL TAX AT MAXIMUM RATE ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$597,955 \$0		\$0 \$0	\$257,128 \$0	\$17,472 (\$0)	\$0 \$0	\$0 \$0	\$2,977 \$0	\$2,476 \$0	\$988 \$0	\$56,499 \$0	\$50,799 \$0	\$18,305 \$0	\$22 (\$0)	\$191,290 \$0

A-2.1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	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
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$9,186,062	A-3, LN 4	\$0	\$3,733,721	\$1,415,772	\$0	\$0	\$56,252	\$41,240	\$25,725	\$879,893	\$797,564	\$265,813	\$4,737	\$1,965,346
2	2210	CENTRAL OFFICE SWITCHING	\$18,507,800	A-4, LN 21+25	\$0	\$0	\$18,361,029	\$0	\$0	\$146,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$42,028,601	A-4, LN 41	\$0	\$9,407,679	\$0	\$0	\$0	\$690,500	\$0	\$234,160	\$7,254,545	\$11,419,384	\$0	\$0	\$13,022,334
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	\$75,733,966	A-5, LN 21	\$0	\$46,852,562	\$0	\$0	\$0	\$0	\$582,576	\$112,670	\$4,940,583	\$0	\$3,986,207	\$0	\$19,259,368
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$537,578	A-3, LN 15	\$0	\$226,129	\$73,909	\$0	\$0	\$3,537	\$2,395	\$1,459	\$45,833	\$46,694	\$16,723	\$17	\$120,882
9		TOTAL PLANT IN SERVICE	\$145,994,008		\$0	\$60,220,092	\$19,850,710	\$0	\$0	\$897,059	\$626,210	\$374,014	\$13,120,854	\$12,263,642	\$4,268,742	\$4,754	\$34,367,930
10		% DISTRIBUTION	100.00%		0.00%	41.27%	13.63%	0.00%	0.00%	0.62%	0.43%	0.26%	8.99%	8.41%	2.93%	0.00%	23.47%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,403,298	A-6, LN 13	\$0	\$1,003,259	\$318,496	\$0	\$0	\$15,251	\$13,214	\$5,875	\$215,248	\$187,203	\$90,845	\$89	\$553,818
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	\$62,535	A-6, LN 27	\$0	\$35,751	\$8,232	\$0	\$0	\$37	\$187	\$53	\$10,153	\$2,593	\$1,526	\$3	\$4,000
15		TOTAL PROPERTY, PLANT & EQUIP.	\$148,459,841		\$0	\$61,259,101	\$20,177,438	\$0	\$0	\$912,348	\$639,611	\$379,942	\$13,346,254	\$12,453,439	\$4,361,113	\$4,846	\$34,925,748
16		% DISTRIBUTION	100.00%		0.00%	41.28%	13.62%	0.00%	0.00%	0.62%	0.43%	0.26%	8.99%	8.40%	2.94%	0.00%	23.45%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$120,388,689	A-7, LN 9	\$0	\$49,350,733	\$18,924,140	\$0	\$0	\$774,394	\$517,478	\$329,916	\$10,768,911	\$10,072,317	\$3,525,279	\$3,929	\$26,121,591
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.	\$49,612	A-7, LN 19	\$0	\$28,363	\$6,531	\$0	\$0	\$29	\$148	\$42	\$8,055	\$2,057	\$1,211	\$3	\$3,173
22	4340	OPERATING DEFERRED INCOME TAX	\$3,324,925	A-7, LN 28	\$0	\$1,341,064	\$286,962	\$0	\$0	\$13,525	\$18,179	\$6,626	\$268,532	\$272,810	\$88,657	\$57	\$1,028,512
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$18,820	A-7, LNS 30-36	\$0	\$8,074	\$3,277	\$0	\$0	\$63	\$49	\$24	\$2,099	\$1,244	\$364	\$1	\$3,625
24		NET TELEPHONE PLANT	\$24,677,794		\$0	\$10,530,867	\$956,528	\$0	\$0	\$124,335	\$103,757	\$43,334	\$2,298,657	\$2,105,010	\$745,603	\$857	\$7,768,846
25		% DISTRIBUTION	100.00%		0.00%	42.66%	3.93%	0.00%	0.00%	0.51%	0.42%	0.18%	9.38%	8.66%	3.02%	0.00%	31.23%
26	1220	MATERIALS AND SUPPLIES	\$365,041	A-3, LN 16	\$0	\$141,964	\$38,760	\$0	\$0	\$1,852	\$1,335	\$912	\$28,848	\$27,862	\$10,908	\$11	\$112,589
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN 17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN 18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$556,090	A-3, LN 10	\$0	\$229,480	\$80,933	\$0	\$0	\$3,373	\$2,471	\$1,464	\$52,522	\$50,879	\$16,879	\$18	\$118,070
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$25,598,925		\$0	\$10,902,311	\$1,076,222	\$0	\$0	\$129,561	\$107,562	\$45,710	\$2,380,027	\$2,183,751	\$773,390	\$885	\$7,999,505
32		% DISTRIBUTION	100.00%		0.00%	42.59%	4.20%	0.00%	0.00%	0.51%	0.42%	0.18%	9.30%	8.53%	3.02%	0.00%	31.25%

A-3. GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	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
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$60,536,401	A-4, LN 42	\$0	\$9,407,679	\$18,361,029	\$0	\$0	\$837,270	\$0	\$234,160	\$7,254,545	\$11,419,384	\$0	\$0	\$13,022,334
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	\$75,733,966	A-5, LN 23	\$0	\$46,852,562	\$0	\$0	\$0	\$582,576	\$112,670	\$4,940,583	\$0	\$3,986,207	\$0	\$19,259,368	
1d		TOTAL	\$136,270,367		\$0	\$56,260,241	\$18,361,029	\$0	\$0	\$837,270	\$582,576	\$346,830	\$12,195,128	\$11,419,384	\$3,986,207	\$0	\$32,281,702
1e		% DISTRIBUTION	100.00%		0.00%	41.29%	13.47%	0.00%	0.00%	0.61%	0.43%	0.25%	8.95%	8.38%	2.93%	0.00%	23.69%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$8,982,268	LN 1e	\$0	\$3,650,657	\$1,386,879	\$0	\$0	\$55,219	\$40,354	\$25,146	\$861,854	\$781,073	\$259,922	\$0	\$1,921,164
3		GENERAL PURPOSE COMPUTERS	\$203,795	LN 1e & DIRECT	\$0	\$83,064	\$28,893	\$0	\$0	\$1,033	\$886	\$579	\$18,039	\$16,491	\$5,891	\$4,737	\$44,182
4		TOTAL GENERAL SUPPORT ASSETS	\$9,186,062		\$0	\$3,733,721	\$1,415,772	\$0	\$0	\$56,252	\$41,240	\$25,725	\$879,893	\$797,564	\$265,813	\$4,737	\$1,965,346
5		% DISTRIBUTION	100.00%		0.00%	40.65%	15.41%	0.00%	0.00%	0.61%	0.45%	0.28%	9.58%	8.68%	2.89%	0.05%	21.39%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$145,456,429		\$0	\$59,993,962	\$19,776,801	\$0	\$0	\$893,523	\$623,816	\$372,555	\$13,075,021	\$12,216,948	\$4,252,019	\$4,737	\$34,247,048
7		% DISTRIBUTION	100.00%		0.00%	41.25%	13.60%	0.00%	0.00%	0.61%	0.43%	0.26%	8.99%	8.40%	2.92%	0.00%	23.54%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF,GENERAL SUPPORT	\$145,456,429		\$0	\$59,993,962	\$19,776,801	\$0	\$0	\$893,523	\$623,816	\$372,555	\$13,075,021	\$12,216,948	\$4,252,019	\$4,737	\$34,247,048
10		AND EQUAL ACCESS EQUIPMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.00%		0.00%	41.25%	13.60%	0.00%	0.00%	0.61%	0.43%	0.26%	8.99%	8.40%	2.92%	0.00%	23.54%
11	2680	TANGIBLE ASSETS	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CAPITAL LEASES	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0		\$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	\$537,578	LN 10	\$0	\$226,129	\$73,909	\$0	\$0	\$3,537	\$2,395	\$1,459	\$45,833	\$46,694	\$16,723	\$17	\$120,882
16	1220	MATERIALS AND SUPPLIES	\$365,041	LN 10	\$0	\$141,964	\$38,760	\$0	\$0	\$1,852	\$1,335	\$912	\$28,848	\$27,862	\$10,908	\$11	\$112,589
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS	\$81,660,656		\$0	\$59,993,962	\$19,776,801	\$0	\$0	\$893,523	\$623,816	\$372,555	\$0	\$0	\$0	\$0	\$0
22		FOR APPORTIONING PRESUBSCRIPTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.00%		0.00%	73.47%	24.22%	0.00%	0.00%	1.09%	0.76%	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING	\$80,010,126		\$0	\$0	\$18,361,029	\$0	\$0	\$837,270	\$582,576	\$346,830	\$12,195,128	\$11,419,384	\$3,986,207	\$0	\$32,281,702
24		CARRIER ACCESS BILLING EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.00%		0.00%	0.00%	22.95%	0.00%	0.00%	1.05%	0.73%	0.43%	15.24%	14.27%	4.98%	0.00%	40.35%

A-4. CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS														
2		STANDARD WORK SECONDS														
3		- MANUAL BOARDS	\$30	AL-1.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
4		- TSPTS COMPLEX	\$30	AL-1.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
5		EQUIVALENT ACCESS LINES - MSG COE	\$30	AL-1.LN 2	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		IX CIRCUIT TERMINATIONS - MSG COE	\$23	AL-1.LN 6	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$7	\$0	\$0	\$0	\$0
7	2220	CENTRAL OFFICE EQUIPMENT OPERATOR SYSTEMS														
8		MANUAL SWITCHBOARDS	\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		AUXILIARY SWITCHBOARDS														
10		- DIRECTORY ASSISTANCE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- INTERCEPT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		- OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		SERVICE OBSERVING BOARDS	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TSPTS	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- OPERATOR	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- RTA	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- OTHER	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL OPERATOR SYSTEMS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	2210	TANDEM SWITCHING EQUIPMENT														
20		ACCESS	\$146,771	DIRECT	\$0	\$0	\$0	\$0	\$0	\$146,771	\$0	\$0	\$0	\$0	\$0	\$0
21		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL TANDEM SWITCH	\$146,771		\$0	\$0	\$0	\$0	\$0	\$146,771	\$0	\$0	\$0	\$0	\$0	\$0
23	2210	LOCAL SWITCHING EQUIPMENT														
24		ACCESS	\$18,361,029	DIRECT	\$0	\$0	\$18,361,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL LOCAL SWITCH	\$18,361,029		\$0	\$0	\$18,361,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL CATI EXCL SVC OBS, CAT 2 AND 3 % DISTRIBUTION	\$18,507,800 100.00%		\$0 0.00%	\$0 0.00%	\$18,361,029 99.21%	\$0 0.00%	\$0 0.00%	\$146,771 0.79%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%

A-4: CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$19,569,047	DIRECT	\$0	\$0	\$0	\$0	\$0	\$86,073	\$0	\$0	\$6,460,641	\$0	\$0	\$0	\$13,022,334
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$879,478	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$879,478	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$10,201,583	LN 4/DIRECT	\$0	\$9,407,679	\$0	\$0	\$0	\$0	\$0	\$0	\$793,904	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$11,022,657	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$248,591	\$0	\$234,160	\$0	\$10,539,907	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$11,022,657		\$0	\$0	\$0	\$0	\$0	\$248,591	\$0	\$234,160	\$0	\$10,539,907	\$0	\$0	\$0
39		HOST REMOTE CIRCUIT	\$355,836	DIRECT	\$0	\$0	\$0	\$0	\$0	\$355,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$42,028,601		\$0	\$9,407,679	\$0	\$0	\$0	\$690,500	\$0	\$234,160	\$7,254,545	\$11,419,384	\$0	\$0	\$13,022,334
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$60,536,401		\$0	\$9,407,679	\$18,361,029	\$0	\$0	\$837,270	\$0	\$234,160	\$7,254,545	\$11,419,384	\$0	\$0	\$13,022,334
43		% DISTRIBUTION	100.00%		0.00%	15.54%	30.33%	0.00%	0.00%	1.38%	0.00%	0.39%	11.98%	18.86%	0.00%	0.00%	21.51%
44		COE RATIOS															
45		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%
46		TANDEM SWITCHING	100% LN 21		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		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%
48		CENTRAL OFFICE SWITCHING	100% LN 21+25		0.00%	0.00%	99.79%	0.00%	0.00%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100% LN 41		0.00%	22.45%	0.00%	0.00%	0.00%	2.19%	0.00%	0.30%	19.29%	26.30%	0.00%	0.00%	29.46%

A-5. INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	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
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.67%	24.33%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER TOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$46,983,527	LN 1/DIRECT	\$0	\$46,852,562	\$0	\$0	\$0	\$0	\$0	\$0	\$130,965	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$24,129,690	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$60,703	\$0	\$4,809,618	\$0	\$0	\$0	\$19,259,368
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	\$3,978,191	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,978,191	\$0	\$0
17a		IX TRUNK - ACCESS	\$340,015	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$219,329	\$112,670	\$0	\$0	\$8,016	\$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	\$302,544	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$302,544	\$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	\$75,733,966		\$0	\$46,852,562	\$0	\$0	\$0	\$0	\$582,576	\$112,670	\$4,940,583	\$0	\$3,986,207	\$0	\$19,259,368
22		% DISTRIBUTION	100.00%		0.00%	61.86%	0.00%	0.00%	0.00%	0.00%	0.77%	0.15%	6.52%	0.00%	5.26%	0.00%	25.43%
23		TOTAL CABLE & WIRE FACILITIES	\$75,733,966		\$0	\$46,852,562	\$0	\$0	\$0	\$0	\$582,576	\$112,670	\$4,940,583	\$0	\$3,986,207	\$0	\$19,259,368
24		% DISTRIBUTION	100.00%		0.00%	61.86%	0.00%	0.00%	0.00%	0.00%	0.77%	0.15%	6.52%	0.00%	5.26%	0.00%	25.43%

A-6, OTHER TELECOMMUNICATIONS PLANT ALLOCATION

[illegible]

A-7, 1 of 1

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAX

A-7,1of1

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	CAPPED	TRAFFIC SENSITIVE		COMMON TRANSPORT	FACILITY	DEDICATED	SPECIAL ACCESS	CHANNEL MILEAGE		B+C	WBI	
			COMPANY	SOURCE	IN EXCESS OF CAP		CL	SWITCHING				EQUAL ACCESS	INFO	TERM			CHANNEL
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$7,617,158	A-3.LN 5	\$0	\$3,102,824	\$1,186,696	\$0	\$0	\$47,104	\$36,375	\$19,971	\$739,372	\$661,207	\$219,479	\$3,929	\$1,600,200
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$17,885,963	A-4.LN 47	\$0	\$17,737,443		\$0	\$0	\$148,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$34,137,447	A-4.LN 48	\$0	\$7,636,283		\$0	\$0	\$578,771	\$0	\$209,926	\$5,811,213	\$9,411,110	\$0	\$0	\$10,490,144
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$60,748,122	A-5.LN 22	\$0	\$38,611,626		\$0	\$0	\$0	\$481,103	\$100,018	\$4,218,326	\$0	\$3,305,800	\$0	\$14,031,247
9		TOTAL ACCUM DEPR - TPIS	\$120,388,689		\$0	\$49,350,733	\$18,924,140	\$0	\$0	\$774,394	\$517,478	\$329,916	\$10,768,911	\$10,072,317	\$3,525,279	\$3,929	\$26,121,591
10		ACCUM DEPRECIATION - FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL ACCUM DEPRECIATION	\$120,388,689		\$0	\$49,350,733	\$18,924,140	\$0	\$0	\$774,394	\$517,478	\$329,916	\$10,768,911	\$10,072,317	\$3,525,279	\$3,929	\$26,121,591	
12	% DISTRIBUTION	100.00%		0.00%	40.99%	15.72%	0.00%	0.64%	0.43%	0.27%	8.95%	8.37%	2.93%	0.00%		21.70%	
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	3500	TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		INTANGIBLE ASSETS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$49,612	A-6.LN 28	\$0	\$28,363	\$6,531	\$0	\$0	\$29	\$148	\$42	\$8,055	\$2,057	\$1,211	\$3	\$3,173
20		TOTAL ACCUM AMORTIZATION	\$49,612		\$0	\$28,363	\$6,531	\$0	\$0	\$29	\$148	\$42	\$8,055	\$2,057	\$1,211	\$3	\$3,173
21		% DISTRIBUTION	100.00%		0.00%	57.17%	13.16%	0.00%	0.00%	0.06%	0.30%	0.09%	16.23%	4.15%	2.44%	0.01%	6.40%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$106,237	A-3.LN 5	\$0	\$42,905	\$10,950	\$0	\$0	\$365	\$438	\$329	\$9,831	\$10,309	\$3,323	\$52	\$27,735
24		CENTRAL OFFICE EQUIP	\$1,196,329	A-4.LN 43	\$0	\$197,383	\$262,552	\$0	\$0	\$12,578	\$0	\$4,205	\$148,342	\$247,643	\$0	\$0	\$323,627
25		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$1,842,257	A-5.LN 22	\$0	\$1,026,957		\$0	\$0	\$0	\$16,640	\$1,783	\$95,876	\$0	\$80,665	\$0	\$620,336
27		UNDISTRIBUTED	\$180,102	A-3.LN 10	\$0	\$73,820	\$13,460	\$0	\$0	\$583	\$1,102	\$309	\$14,483	\$14,858	\$4,669	\$6	\$56,814
28		TOTAL NET DEFERRED INC TAX	\$3,324		\$0	\$1,341,064	\$286,962	\$0	\$0	\$13,525	\$18,179	\$6,626	\$268,532	\$272,810	\$57	\$1,028,512	\$57
29		% DISTRIBUTION	100.00%		0.00%	40.33%	8.63%	0.00%	0.00%	0.41%	0.55%	0.20%	8.08%	8.21%	2.67%	0.00%	30.93%
30		4040&	CUST. DEPOSITS & OTHER DEF CRS-NET														
31	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$18,820	A-3.LN 10	\$0	\$8,074	\$3,277	\$0	\$0	\$63	\$49	\$24	\$2,099	\$1,244	\$364	\$1	\$3,625
37																	

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	CAPPED	TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP		SWITCHING	EQUAL ACCESS	INFO	TERM		FACILITY	TRANSPORT	CHANNEL TERM	TERM		
1	6110	OPERATING EXPENSE AND TAX															
2	6120	NETWORK SUPPORT EXPENSE	\$54,811	A-9,LN 6	\$0	\$20,768	\$10,509	\$0	\$0	\$357	\$202	\$169	\$4,968	\$6,248	\$1,547	\$2	\$10,043
3	6210	GENERAL SUPPORT EXPENSE	\$1,188,757	A-9,LN 7	\$0	\$487,272	\$188,065	\$0	\$0	\$7,615	\$5,480	\$3,070	\$107,181	\$101,287	\$34,955	\$662	\$253,168
4	6210	CENTRAL OFFICE EXPENSE	\$2,525,136	A-9,LN 15	\$0	\$277,982	\$965,783	\$0	\$0	\$24,205	\$0	\$5,075	\$270,874	\$415,433	\$0	\$0	\$365,785
5	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$1,195,221	A-9,LN 24	\$0	\$771,638	\$0	\$0	\$0	\$0	\$10,483	\$2,358	\$86,378	\$0	\$65,337	\$0	\$259,028
6	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,634,410	A-10,LN 7	\$0	\$1,090,369	\$380,540	\$0	\$0	\$17,591	\$11,574	\$7,507	\$230,987	\$234,981	\$80,259	\$0	\$580,602
8	6540	ACCESS / USF EXPENSE	\$1,058,742	A-10,LN 8	\$0	\$1,058,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$700,149	A-11,LN 1	\$0	\$299,023	\$95,822	\$0	\$0	\$4,681	\$3,176	\$1,941	\$57,549	\$58,664	\$21,724	\$23	\$157,546
8	6620	SERVICES EXPENSE	\$610,588	A-11,LN 29	\$0	\$107,477	\$60,925	\$0	\$3,134	\$3,080	\$1,862	\$1,531	\$27,154	\$27,621	\$9,831	\$296,387	\$71,585
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$3,732,449	A-12,LN 9	\$0	\$1,564,533	\$597,657	\$0	\$783	\$22,775	\$11,750	\$8,893	\$309,530	\$337,022	\$98,128	\$114,714	\$665,765
13		SUBTOTAL OPERATING EXPENSE	\$13,500,264		\$0	\$5,677,804	\$2,299,300	\$0	\$2,918	\$80,304	\$44,527	\$10,942	\$1,182,156	\$1,182,156	\$311,782	\$411,788	\$2,363,522
14		% DISTRIBUTION	100.00%		0.00%	42.06%	17.03%	0.00%	0.03%	0.59%	0.33%	0.23%	8.11%	8.76%	2.31%	3.05%	17.51%
15	6560	DEPRECIATION AND AMORTIZATION	\$4,317,484	A-10,LN 19+27	\$0	\$1,721,720	\$310,266	\$0	\$31,376	\$16,268	\$8,693	\$457,488	\$513,455	\$101,802	\$132	\$1,156,274	
16	7200	OTHER OPERATING TAX	\$673,776	A-12,LN 25	\$0	\$281,499	\$82,537	\$0	\$0	\$4,465	\$2,141	\$1,933	\$54,235	\$62,651	\$19,003	\$21	\$165,291
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G-L	(\$121,496)	A-10,LN 35	\$0	(\$72,788)	(\$8,611)	\$0	(\$77)	(\$676)	(\$149)	(\$12,689)	(\$1,896)	(\$5,926)	(\$6)	(\$18,679)	
20		TOTAL OPERATING EXP & TAX	\$18,370,028		\$0	\$7,608,235	\$2,683,492	\$0	\$3,918	\$116,068	\$62,261	\$41,020	\$1,593,664	\$1,756,366	\$426,660	\$411,935	\$3,666,409
21		% DISTRIBUTION	100.00%		0.00%	41.42%	14.61%	0.00%	0.02%	0.63%	0.34%	0.22%	8.68%	9.56%	2.32%	2.24%	19.96%
22	7370	NON OPERATING EXPENSE															
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES															
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		PLANT SPECIFIC EXPENSE ALLOCATION															A-9,1of1
LN	A/C	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
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$145,456,429	VARIOUS	\$0	\$59,993,962	\$19,776,801	\$0	\$0	\$893,523	\$623,816	\$372,555	\$13,075,021	\$12,216,948	\$4,252,019	\$4,737	\$34,247,048
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$145,456,429		\$0	\$59,993,962	\$19,776,801	\$0	\$0	\$893,523	\$623,816	\$372,555	\$13,075,021	\$12,216,948	\$4,252,019	\$4,737	\$34,247,048
4		% DISTRIBUTION	100.00%		0.00%	41.25%	13.60%	0.00%	0.00%	0.61%	0.43%	0.26%	8.99%	8.40%	2.92%	0.00%	23.54%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$54,811	LN 4	\$0	\$20,768	\$10,509	\$0	\$0	\$357	\$202	\$169	\$4,968	\$6,248	\$1,547	\$2	\$10,043
7	6120	GENERAL SUPPORT	\$1,188,757	A-3, LN 5	\$0	\$487,272	\$188,065	\$0	\$0	\$7,615	\$5,480	\$3,070	\$107,181	\$101,287	\$34,955	\$662	\$253,168
8		TOTAL GENERAL SUPPORT EXP	\$1,243,568		\$0	\$508,041	\$198,574	\$0	\$0	\$7,972	\$5,682	\$3,239	\$112,149	\$107,535	\$36,501	\$664	\$263,211
9		% DISTRIBUTION	100.00%		0.00%	40.85%	15.97%	0.00%	0.00%	0.64%	0.46%	0.26%	9.02%	8.65%	2.94%	0.05%	21.17%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$971,454	A-4, LN 47	\$0	\$0	\$965,783	\$0	\$0	\$5,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,353,682	A-4, LN 48	\$0	\$277,982	\$0	\$0	\$0	\$18,534	\$0	\$5,075	\$270,874	\$415,433	\$0	\$0	\$365,785
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$2,325,136		\$0	\$277,982	\$965,783	\$0	\$0	\$24,205	\$0	\$5,075	\$270,874	\$415,433	\$0	\$0	\$365,785
16		% DISTRIBUTION	100.00%		0.00%	11.96%	41.54%	0.00%	0.00%	1.04%	0.00%	0.22%	11.65%	17.87%	0.00%	0.00%	15.73%
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,195,221	A-5, LN 22	\$0	\$771,638	\$0	\$0	\$0	\$0	\$10,483	\$2,358	\$86,378	\$0	\$65,337	\$0	\$259,028
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,763,926		\$0	\$1,557,660	\$1,164,357	\$0	\$0	\$32,177	\$16,165	\$10,671	\$469,400	\$522,968	\$101,839	\$664	\$888,024
26		% DISTRIBUTION	100.00%		0.00%	32.70%	24.44%	0.00%	0.00%	0.68%	0.34%	0.22%	9.85%	10.98%	2.14%	0.01%	18.64%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	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
1		CENTRAL OFFICE EQUIPMENT	\$60,536,401	A-4.LN 38	\$0	\$9,407,679	\$18,361,029	\$0	\$0	\$837,270	\$0	\$234,160	\$7,254,545	\$11,419,384	\$0	\$0	\$13,022,334
2		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$75,733,966	A-5.LN 21	\$0	\$46,852,562	\$0	\$0	\$0	\$0	\$582,576	\$112,670	\$4,940,583	\$0	\$3,986,207	\$0	\$19,259,368
4		TOTAL	\$136,270,367		\$0	\$56,260,241	\$18,361,029	\$0	\$0	\$837,270	\$582,576	\$346,830	\$12,195,128	\$11,419,384	\$3,986,207	\$0	\$32,281,702
5		% DISTRIBUTION	100.00%		0.00%	41.29%	13.47%	0.00%	0.00%	0.61%	0.43%	0.25%	8.95%	8.38%	2.93%	0.00%	23.69%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,634,410	LN 5	\$0	\$1,090,369	\$380,540	\$0	\$0	\$17,591	\$11,574	\$7,507	\$230,987	\$234,981	\$80,259	\$0	\$580,602
8	6540	ACCESS / USF EXPENSE	\$1,058,742	DIRECT	\$0	\$1,058,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$227,358	A-3.LN 5	\$0	\$94,513	\$32,195	\$0	\$0	\$1,247	\$772	\$698	\$21,182	\$19,670	\$7,447	\$119	\$49,514
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$225,955	A-4.LN 47	\$0	\$0	\$225,890	\$0	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$1,723,502	A-4.LN 48	\$0	\$386,268	\$0	\$0	\$0	\$27,449	\$0	\$4,860	\$287,089	\$461,602	\$0	\$0	\$556,234
14		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$1,759,764	A-5.LN 22	\$0	\$1,081,998	\$0	\$0	\$0	\$0	\$13,919	\$1,979	\$117,046	\$0	\$82,819	\$0	\$462,003
17		TOTAL DEP EXP - PLANT IN SERVICE	\$3,936,579		\$0	\$1,562,779	\$258,085	\$0	\$0	\$28,761	\$14,691	\$7,537	\$425,317	\$481,273	\$90,267	\$119	\$1,067,751
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$3,936,579		\$0	\$1,562,779	\$258,085	\$0	\$0	\$28,761	\$14,691	\$7,537	\$425,317	\$481,273	\$90,267	\$119	\$1,067,751
20		% DISTRIBUTION	100.00%		0.00%	39.70%	6.56%	0.00%	0.00%	0.73%	0.37%	0.19%	10.80%	12.23%	2.29%	0.00%	27.12%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$380,905	A-3.LN 10	\$0	\$158,941	\$52,181	\$0	\$0	\$2,616	\$1,578	\$1,156	\$32,181	\$32,182	\$11,535	\$12	\$88,523
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$380,905		\$0	\$158,941	\$52,181	\$0	\$0	\$2,616	\$1,578	\$1,156	\$32,181	\$32,182	\$11,535	\$12	\$88,523
28		% DISTRIBUTION	100.00%		0.00%	41.73%	13.70%	0.00%	0.00%	0.69%	0.41%	0.30%	8.45%	8.45%	3.03%	0.00%	23.24%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$8,010,637		\$0	\$3,870,831	\$690,806	\$0	\$0	\$48,967	\$27,843	\$16,200	\$688,485	\$748,436	\$182,061	\$132	\$1,736,876
30		% DISTRIBUTION	100.00%		0.00%	48.32%	8.62%	0.00%	0.00%	0.61%	0.35%	0.20%	8.59%	9.34%	2.27%	0.00%	21.68%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$24,796	A-3.LN 5	\$0	\$9,264	\$8,591	\$0	\$0	\$77	\$46	\$12	\$1,138	\$1,115	\$421	\$6	\$4,127
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$2,768	A-4.LN 43	\$0	\$775	\$20	\$0	\$0	\$0	\$0	\$0	\$332	\$781	\$0	\$0	\$859
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$93,932	A-5.LN 22	\$0	\$62,749	\$0	\$0	\$0	\$0	\$630	\$137	\$11,219	\$0	\$5,505	\$0	\$13,693
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$121,496		\$0	\$72,788	\$8,611	\$0	\$0	\$77	\$676	\$149	\$12,689	\$1,896	\$5,926	\$6	\$18,679

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CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	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
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	\$700,149	A-3, LN 10	\$0	\$299,023	\$95,822	\$0	\$0	\$4,681	\$3,176	\$1,941	\$57,549	\$58,664	\$21,724	\$23	\$157,546
3	6621	TELEPHONE OPERATOR SERVICES															
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$1,843	DIRECT	\$0	\$0	\$0	\$0	\$1,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER															
8		LOCAL BUSINESS OFFICE															
9		- END USER SVC ORDER PROCESSING															
10		- PRESUBSCRIPTION	\$45,690	A-3, LN 22	\$0	\$34,222	\$10,376	\$0	\$0	\$515	\$340	\$236	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$19,284	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,284
12		- END USER PAYMENT & COLLECTION	\$34,219	AL-1, LN 13	\$0	\$10,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,976
13		- END USER BILLING INQUIRY	\$11,057	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,057
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$110,250		\$0	\$44,466	\$10,376	\$0	\$0	\$515	\$340	\$236	\$0	\$0	\$0	\$0	\$54,317
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING															
21		- TOLL TICKET PROCESSING	\$11,142	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,142
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$111,554	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,554
24		- END USER COMMON LINE	\$19,685	DIRECT	\$0	\$19,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$110,974	A-3, LN 24	\$0	\$0	\$26,397	\$0	\$0	\$1,387	\$746	\$717	\$16,072	\$16,562	\$5,919	\$0	\$43,174
26		SUBTOTAL CUSTOMER SERVICES	\$253,354		\$0	\$19,685	\$26,397	\$0	\$0	\$1,387	\$746	\$717	\$16,072	\$16,562	\$5,919	\$122,696	\$43,174
27		TOTAL CAT 1 AND CAT 2	\$363,604		\$0	\$64,150	\$36,773	\$0	\$0	\$1,902	\$1,086	\$953	\$16,072	\$16,562	\$5,919	\$177,013	\$43,174
28	3.0	% DISTRIBUTION	100.00%		0.00%	17.64%	10.11%	0.00%	0.00%	0.52%	0.30%	0.26%	4.42%	4.55%	1.63%	48.68%	11.87%
29		ALL OTHER CUSTOMER SERVICE	\$245,141	LN 34	\$0	\$43,327	\$24,152	\$0	\$1,291	\$1,178	\$776	\$578	\$11,083	\$11,059	\$3,912	\$119,374	\$28,411
30		TOTAL SERVICES EXPENSE	\$610,588		\$0	\$107,477	\$60,925	\$0	\$3,134	\$3,080	\$1,862	\$1,531	\$27,154	\$27,154	\$9,831	\$296,387	\$71,585
31		% DISTRIBUTION	100.00%		0.00%	17.60%	9.98%	0.00%	0.51%	0.50%	0.30%	0.25%	4.45%	4.52%	1.61%	48.54%	11.72%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,310,737		\$0	\$406,500	\$156,746	\$0	\$3,134	\$7,761	\$5,038	\$3,472	\$84,704	\$86,285	\$31,556	\$296,410	\$229,131
33		% DISTRIBUTION	100.00%		0.00%	31.01%	11.96%	0.00%	0.24%	0.59%	0.38%	0.26%	6.46%	6.58%	2.41%	22.61%	17.48%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$365,447		\$0	\$64,150	\$36,773	\$0	\$1,843	\$1,902	\$1,086	\$953	\$16,072	\$16,562	\$5,919	\$177,013	\$43,174
		% DISTRIBUTION	100.00%		0.00%	17.55%	10.06%	0.00%	0.50%	0.52%	0.30%	0.26%	4.40%	4.53%	1.62%	48.44%	11.81%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	17.55%	10.06%	0.00%	0.50%	0.52%	0.30%	0.26%	4.40%	4.53%	1.62%	48.44%	11.81%

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LN	A/C	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		BIG THREE EXPENSES														
2		PLANT SPECIFIC EXPENSE	\$4,763,926	A-9,LN 25	\$0	\$1,557,660	\$1,164,357	\$0	\$0	\$32,177	\$16,165	\$10,671	\$469,400	\$522,968	\$101,839	\$664
3		OTHER PLANT EXPENSE	\$0	A-10,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$2,634,410	A-10,LN 8	\$0	\$1,090,369	\$380,540	\$0	\$0	\$17,591	\$11,574	\$7,507	\$230,987	\$234,981	\$80,259	\$0
5		ACCESS CHARGE EXPENSE	\$1,058,742	A-10,LN 9	\$0	\$1,058,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$1,310,737	A-11,LN 31	\$0	\$406,500	\$156,746	\$0	\$3,134	\$7,761	\$5,038	\$3,472	\$84,704	\$86,285	\$31,556	\$296,410
7		TOTAL BIG THREE EXPENSES	\$9,767,815		\$0	\$4,113,271	\$1,701,644	\$0	\$3,134	\$57,529	\$32,777	\$21,650	\$844,234	\$844,234	\$213,654	\$297,074
		% DISTRIBUTION	100.00%		0.00%	42.11%	17.42%	0.00%	0.03%	0.59%	0.34%	0.22%	8.04%	8.64%	2.19%	3.04%
8	6710	CORPORATE OPERATING EXPENSE														
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$3,732,449	LN 7	\$0	\$1,564,533	\$597,657	\$0	\$783	\$22,775	\$11,750	\$8,893	\$309,530	\$337,922	\$98,128	\$114,714
11		TOTAL CORPORATE OPERATIONS	\$3,732,449		\$0	\$1,564,533	\$597,657	\$0	\$783	\$22,775	\$11,750	\$8,893	\$309,530	\$337,922	\$98,128	\$114,714
		% DISTRIBUTION	100.00%		0.00%	41.92%	16.01%	0.00%	0.02%	0.61%	0.31%	0.24%	8.29%	8.63%	2.63%	3.07%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE														
14		CAPITAL LEASE	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS														
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$3,024	A-3,LN 10	\$0	\$1,127	\$439	\$0	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0
21		TOTAL	\$3,024		\$0	\$1,127	\$439	\$0	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0
22		OPERATING TAXES														
23	7210	FEDERAL ITC AMORTIZATION	\$368,478	A-3,LN 10	\$0	\$147,773	\$44,211	\$0	\$0	\$2,079	\$1,688	\$959	\$31,076	\$32,671	\$10,235	\$7
24	7210	STATE ITC AMORTIZATION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$673,776	A-3,LN 10	\$0	\$281,499	\$82,537	\$0	\$0	\$4,465	\$2,141	\$1,933	\$54,235	\$62,651	\$19,003	\$21
26		TOTAL OPERATING TAXES	\$673,776		\$0	\$281,499	\$82,537	\$0	\$0	\$4,465	\$2,141	\$1,933	\$54,235	\$62,651	\$19,003	\$21