

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	\$4,737	\$0	\$1,965,346
2		CENTRAL OFFICE SWITCHING	\$18,507,800	\$0	\$0	\$0	\$18,507,800	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$42,028,601	\$0	\$9,407,679	\$0	\$924,659	\$0	\$18,673,930	\$0	\$13,022,334
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$75,733,966	\$0	\$46,852,562	\$0	\$695,246	\$0	\$8,926,790	\$0	\$19,259,368
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$537,578	\$0	\$226,129	\$0	\$81,299	\$0	\$109,250	\$0	\$120,882
9		TOTAL PLANT IN SERVICE	\$145,994,008	\$0	\$60,220,092	\$0	\$21,747,993	\$0	\$29,653,239	\$0	\$34,367,930
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,403,298	\$0	\$1,003,259	\$0	\$352,836	\$0	\$493,296	\$0	\$553,818
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$62,535	\$0	\$35,751	\$0	\$8,510	\$0	\$14,272	\$0	\$4,000
14		TOTAL PROPERTY PLANT & EQUIP.	\$148,459,841	\$0	\$61,259,101	\$0	\$22,109,339	\$0	\$30,160,807	\$0	\$34,925,748
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$120,388,689	\$0	\$49,350,733	\$0	\$20,545,928	\$0	\$24,366,508	\$0	\$26,121,591
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$49,612	\$0	\$28,363	\$0	\$6,751	\$0	\$11,522	\$0	\$3,173
20		OPERATING DEFERRED INCOME TAX	\$3,324,925	\$0	\$1,341,064	\$0	\$325,293	\$0	\$629,999	\$0	\$1,028,512
21		OTHER DEFERRED CREDITS - NET	\$18,830	\$0	\$8,074	\$0	\$3,413	\$0	\$3,797	\$0	\$3,625
22		NET TELEPHONE PLANT	\$24,677,794	\$0	\$10,530,867	\$0	\$1,227,954	\$0	\$5,149,270	\$0	\$7,768,846
23		MATERIALS AND SUPPLIES	\$365,041	\$0	\$141,964	\$0	\$42,859	\$0	\$67,618	\$0	\$112,589
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$556,090	\$0	\$229,480	\$0	\$88,241	\$0	\$120,280	\$0	\$118,070
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$25,598,925	\$0	\$10,902,311	\$0	\$1,359,055	\$0	\$5,337,168	\$0	\$7,999,505
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,620,951	\$0	\$1,116,192	\$0	\$139,375	\$0	\$547,102	\$0	\$818,191
30		PLANT SPECIFIC EXPENSE	\$4,763,926	\$0	\$1,557,660	\$0	\$1,223,370	\$0	\$1,094,207	\$0	\$664
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,693,153	\$0	\$2,149,111	\$0	\$417,212	\$0	\$546,227	\$0	\$580,602
32		DEPRECIATION & AMORTIZATION	\$4,317,484	\$0	\$1,721,720	\$0	\$366,604	\$0	\$1,072,755	\$0	\$1,156,274
33		MARKETING EXPENSE	\$790,149	\$0	\$299,023	\$0	\$105,620	\$0	\$137,938	\$0	\$157,546
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$610,588	\$0	\$107,477	\$0	\$70,532	\$0	\$64,607	\$0	\$296,387
35		CORPORATE OPERATIONS EXPENSES	\$3,732,449	\$0	\$1,564,533	\$0	\$641,857	\$0	\$745,580	\$0	\$114,714
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$673,776	\$0	\$281,499	\$0	\$91,076	\$0	\$135,888	\$0	\$21
38		GROSS RECEIPTS TAX	\$3,453	\$0	\$1,475	\$0	\$666	\$0	\$526	\$0	\$55
39		UNCOLLECTIBLES/RENT REVENUES	(\$121,496)	\$0	(\$72,788)	\$0	(\$9,513)	\$0	(\$20,510)	\$0	(\$6)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$18,373,481	\$0	\$7,609,710	\$0	\$2,907,424	\$0	\$3,772,217	\$0	\$411,989
42		STATE INCOME TAX - NET OF ITC	\$240,495	\$0	\$82,969	\$0	\$11,837	\$0	\$76,544	\$0	\$4
43		SUBTOTAL OPER EXPENSE & TAX	\$18,613,976	\$0	\$7,692,679	\$0	\$2,919,261	\$0	\$3,853,761	\$0	\$411,994
44		FEDERAL INCOME TAX - NET OF ITC	\$229,477	\$0	\$109,355	\$0	(\$25,026)	\$0	\$51,621	\$0	\$15
45		TOTAL REVENUE REQUIREMENT	\$21,464,404	\$0	\$8,918,225	\$0	\$3,033,610	\$0	\$4,452,484	\$0	\$412,099
46		% DISTRIBUTION	100.00%	0.00%	40.71%	0.00%	15.41%	0.00%	23.37%	0.00%	2.01%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,198,090	\$0	(\$1,398,611)	\$0	\$105,122	\$0	\$0
48		POST MAG REVENUE REQUIREMENT	\$21,464,404	\$0	\$10,116,316	\$0	\$1,634,999	\$0	\$4,557,606	\$0	\$412,099

A-1. SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE				COMMON TRANSPORT INFO	DEDICATED TRANSPORT	SPECIAL ACCESS		FACILITY	B&C	WBI	
						CAPPED CL	SWITCHING	EQUAL ACCESS	TERM			CHANNEL TERM	CHANNEL MILEAGE TERM				
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%	10.25%	10.24%	10.25%	10.24%	10.24%	10.26%	10.23%
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	\$224,007	\$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	\$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
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		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
21		INTEREST AND RELATED ITEMS	\$0	A-12;14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$3,024	A-12;LN 21	\$0	\$1,127	\$439	\$0	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0	\$797
23		TOTAL INCOME ADJUSTMENTS	\$3,024	LN21+LN22	\$0	\$1,127	\$439	\$0	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0	\$797
24		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
25		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
26		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
27		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
28	35.00%	FEDERAL INCOME TAX	\$597,955	LN 27*FTR	\$0	\$257,128	\$17,472	\$0	\$0	\$2,977	\$2,476	\$988	\$56,499	\$50,799	\$18,305	\$22	\$191,290
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$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
31		STATE ITC AMORTIZATION	\$0	A-12;LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$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
33		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
34		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
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$240,495	LN34-LN35	\$0	\$82,969	\$8,665	\$0	\$0	\$1,772	\$979	\$421	\$29,137	\$41,500	\$5,906	\$4	\$69,141
37		FEDERAL TAX AT MAXIMUM RATE	\$597,955		\$0	\$257,128	\$17,472	\$0	\$0	\$2,977	\$2,476	\$988	\$56,499	\$50,799	\$18,305	\$22	\$191,290
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$0		\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0

A-2.1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	FACILITY				
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, LN 20	\$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+LN 19	\$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	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL TERM				
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%	0.00%	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 AND EQUAL ACCESS EQUIPMENT	\$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		% 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%	
2680 TANGIBLE ASSETS																		
11		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14		% 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%	
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 FOR APPORTIONING PRESUBSCRIPTION	\$81,660,656		\$0	\$59,993,962	\$19,776,801	\$0	\$0	\$893,523	\$623,816	\$372,555	\$0	\$0	\$0	\$0	\$0	
22		% 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 CARRIER ACCESS BILLING EXPENSES	\$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		% 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	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT 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%
		COE RATIOS															
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	100%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	99.79%	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 ORIGIN/TERMINATION AND CABLE AND WIRE FACILITIES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF		100% AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF		100% AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.67%	24.33%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT 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	\$219,329	\$112,670	\$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%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$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																	
GENERAL SUPPORT EXPENSE																	
5		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
6	6110	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
7	6120	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
8		% 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%
9																	
CENTRAL OFFICE EXPENSE																	
10		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
11	6210	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	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
13	6230	UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		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
15		% 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%
16																	
INFORMATION ORIG/TERM EXPENSE																	
17	6310	COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		CPE	\$0	DIRECT	\$0	\$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	\$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%	0.00%
23																	
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%

PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL TERM				
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	\$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	6500	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	\$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	\$630	\$137	\$11,219	\$0	\$5,505	\$0	\$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	

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		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	\$888,024
2		OTHER PLANT EXPENSE	\$0	A-10.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		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	\$580,602
4		ACCESS CHARGE EXPENSE	\$1,058,742	A-10.LN 9	\$0	\$1,058,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		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	\$229,131
6		TOTAL BIG THREE EXPENSES	\$9,767,815		\$0	\$4,113,271	\$1,701,644	\$0	\$3,134	\$57,529	\$32,777	\$21,650	\$785,091	\$844,234	\$213,654	\$297,074	\$1,697,757
7		% 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%	17.38%
CORPORATE OPERATING EXPENSE																	
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,732,449	LN 7	\$0	\$1,564,533	\$597,657	\$0	\$783	\$22,775	\$11,750	\$8,893	\$309,530	\$337,922	\$98,128	\$114,714	\$665,765
10		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	\$665,765
11		% DISTRIBUTION	100.00%		0.00%	41.92%	16.01%	0.00%	0.02%	0.61%	0.31%	0.24%	8.29%	9.05%	2.63%	3.07%	17.84%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$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	\$0
15		CUSTOMER DEPOSITS	\$0	A-3.LN 10	\$0	\$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	\$0
17		TOTAL	\$0		\$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	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$3,024	A-3.LN 10	\$0	\$1,127	\$439	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0	\$797	
21		TOTAL	\$3,024		\$0	\$1,127	\$439	\$0	\$18	\$19	\$8	\$284	\$237	\$95	\$0	\$797	
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	\$97,778
24	7210	STATE ITC AMORTIZATION	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$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	\$165,291
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	\$165,291