

Merged Group B PYCOS

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Merged Group B PYCOS

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	\$40,984,763	\$16,643,727	\$205,818	\$9,151,106	\$1,662	#####
2	AMORIZATION OF ITC	\$552,843	\$192,706	\$52,936	\$124,199	\$5	\$182,996
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$5,775	\$2,631	\$596	\$1,145	\$0	\$1,403
5	STATE INCOME TAX	\$366,346	\$154,669	(\$6,351)	\$81,251	\$17	\$136,764
6	OPERATING EXPENSES & OTHER TAXES	\$32,352,004	\$13,970,343	\$2,561,594	\$7,126,710	\$692,952	\$8,000,404
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
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	\$13,390,352	\$0	\$5,182,921	\$0	\$1,295,479	\$0	\$3,829,718
2		CENTRAL OFFICE SWITCHING	\$21,777,626	\$0	\$0	\$0	#####	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$98,512,835	\$0	\$19,632,753	\$0	\$1,966,150	\$0	\$30,520,183
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$163,649,384	\$0	\$87,951,081	\$0	\$1,270,663	\$0	\$54,094,336
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$2,045,458	\$0	\$819,318	\$0	\$183,855	\$0	\$567,457
9		TOTAL PLANT IN SERVICE	\$299,375,655	\$0	\$113,586,072	\$0	#####	\$0	\$89,011,695
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$3,120,206	\$0	\$1,268,032	\$0	\$217,389	\$0	\$854,165
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$302,495,861	\$0	\$114,854,105	\$0	#####	\$0	\$89,865,860
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$253,964,567	\$0	\$95,632,539	\$0	#####	\$0	\$72,383,412
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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$8,973,138	\$0	\$3,115,962	\$0	\$774,842	\$0	\$2,923,831
21		OTHER DEFERRED CREDITS - NET	\$165,782	\$0	\$65,822	\$0	\$22,597	\$0	\$43,582
22		NET TELEPHONE PLANT	\$39,392,375	\$0	\$16,039,782	\$0	\$60,013	\$0	\$14,515,035
23		MATERIALS AND SUPPLIES	\$606,933	\$0	\$201,316	\$0	\$54,160	\$0	\$199,692
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	\$985,453	\$0	\$402,628	\$0	\$91,646	\$0	\$267,722
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$40,984,762	\$0	\$16,643,726	\$0	\$205,820	\$0	\$14,982,449
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$4,047,245	\$0	\$1,643,568	\$0	\$20,325	\$0	\$1,479,517
30		PLANT SPECIFIC EXPENSE	\$7,366,839	\$0	\$2,724,904	\$0	\$1,234,659	\$0	\$1,855,691
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$7,049,130	\$0	\$4,271,864	\$0	\$428,230	\$0	\$1,286,894
32		DEPRECIATION & AMORTIZATION	\$8,950,856	\$0	\$3,104,988	\$0	(\$91,064)	\$0	\$3,088,967
33		MARKETING EXPENSE	\$1,488,521	\$0	\$618,813	\$0	\$137,433	\$0	\$403,529
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$992,565	\$0	\$176,355	\$0	\$76,121	\$0	\$130,224
35		CORPORATE OPERATIONS EXPENSES	\$6,726,603	\$0	\$3,096,050	\$0	\$746,887	\$0	\$1,407,249
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$686,324	\$0	\$255,835	\$0	\$63,838	\$0	\$199,662
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$908,834)	\$0	(\$278,467)	\$0	(\$34,511)	\$0	(\$371,811)
40		NON OPERATING EXPENSE	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$32,352,005	\$0	\$13,970,343	\$0	\$2,561,595	\$0	\$8,000,405
42		STATE INCOME TAX - NET OF ITC	\$366,346	\$0	\$154,667	\$0	(\$6,351)	\$0	\$136,763
43		SUBTOTAL OPER EXPENSE & TAX	\$32,718,351	\$0	\$14,125,010	\$0	\$2,555,244	\$0	\$8,137,168
44		FEDERAL INCOME TAX - NET OF ITC	\$374,513	\$0	\$192,265	\$0	(\$61,762)	\$0	\$161,274
45		TOTAL REVENUE REQUIREMENT	\$37,140,109	\$0	\$15,960,843	\$0	\$2,513,807	\$0	\$9,777,959
46		% DISTRIBUTION	100.00%	0.00%	48.47%	0.00%	10.24%	0.00%	20.22%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,457,960	\$0	#####	\$0	\$127,305
48		POST MAG REVENUE REQUIREMENT	\$37,140,109	\$0	\$17,418,803	\$0	\$727,936	\$0	\$9,905,264

A-1, SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL MILEAGE TERM	SPECIAL ACCESS CHANNEL MILEAGE FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$40,984,762	(NOTE A)	\$0	\$16,643,726	(\$309,243)	\$0	\$0	\$340,894	\$131,322	\$42,845	\$4,397,513	\$3,764,786	\$988,809	\$1,660	\$14,982,449
2		RATE OF RETURN	9.87%		9.87%	9.87%	9.87%	9.87%	9.87%	9.87%	9.87%	9.87%	9.8750%	9.87500%	9.87500%	9.87%	9.87%
3		RETURN ON INVESTMENT	\$4,047,245	LN 1*LN 2	\$0	\$1,643,568	(\$30,538)	\$0	\$0	\$33,663	\$12,968	\$4,231	\$434,254	\$371,773	\$97,645	\$164	\$1,479,517
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	\$4,047,245	LN 3-LN 4	\$0	\$1,643,568	(\$30,538)	\$0	\$0	\$33,663	\$12,968	\$4,231	\$434,254	\$371,773	\$97,645	\$164	\$1,479,517
6		FEDERAL INCOME TAX	\$927,357	LN 30	\$0	\$384,972	(\$20,562)	\$0	\$0	\$7,878	\$2,750	\$1,107	\$102,005	\$80,789	\$24,103	\$42	\$344,271
7		LESS: FEDERAL ITC AMORTIZATION	\$552,844	A-12, LN 23	\$0	\$192,708	\$46,301	\$0	\$0	\$3,982	\$2,591	\$61	\$50,034	\$67,367	\$6,798	\$5	\$182,997
8		NET FEDERAL INCOME TAX	\$374,513	LN 6-LN 7	\$0	\$192,265	(\$66,863)	\$0	\$0	\$3,896	\$159	\$1,046	\$51,971	\$13,422	\$17,305	\$38	\$161,274
9		STATE AND LOCAL INCOME TAX	\$366,346	LN 36	\$0	\$154,667	(\$10,516)	\$0	\$0	\$2,641	\$1,068	\$456	\$40,163	\$31,369	\$9,717	\$17	\$136,763
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	\$366,346	LN 9-LN 10	\$0	\$154,667	(\$10,516)	\$0	\$0	\$2,641	\$1,068	\$456	\$40,163	\$31,369	\$9,717	\$17	\$136,763
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	\$32,352,005	A-8, LN 20	\$0	\$13,970,343	\$2,161,761	\$0	\$670	\$241,002	\$125,982	\$32,180	\$2,854,244	\$3,580,175	\$692,292	\$692,951	\$8,000,405
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	\$37,140,109		\$0	\$15,960,843	\$2,053,844	\$0	\$670	\$281,202	\$140,178	\$37,913	\$3,380,632	\$3,996,739	\$816,959	\$693,170	\$9,777,959
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$37,140,109	LN16+LN18	\$0	\$15,960,843	\$2,053,844	\$0	\$670	\$281,202	\$140,178	\$37,913	\$3,380,632	\$3,996,739	\$816,959	\$693,170	\$9,777,959
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$4,047,245	LN 3	\$0	\$1,643,568	(\$30,538)	\$0	\$0	\$33,663	\$12,968	\$4,231	\$434,254	\$371,773	\$97,645	\$164	\$1,479,517
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16-	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	\$5,774	A-12, LN 21	\$0	\$2,631	\$512	\$0	\$0	\$45	\$32	\$5	\$488	\$484	\$173	\$0	\$1,403
23		TOTAL INCOME ADJUSTMENTS	\$5,774	LN21+LN22	\$0	\$2,631	\$512	\$0	\$0	\$45	\$32	\$5	\$488	\$484	\$173	\$0	\$1,403
24		RETURN LESS INCOME ADJ	\$4,041,471	LN20-LN23	\$0	\$1,640,937	(\$31,050)	\$0	\$0	\$33,618	\$12,937	\$4,226	\$433,766	\$371,289	\$97,472	\$164	\$1,478,113
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$3,488,627		\$0	\$1,448,230	(\$77,351)	\$0	\$0	\$29,636	\$10,345	\$4,165	\$383,732	\$303,921	\$90,674	\$159	\$1,295,116
27		FEDERAL TAXABLE INCOME	\$3,488,627		\$0	\$1,448,230	(\$77,351)	\$0	\$0	\$29,636	\$10,345	\$4,165	\$383,732	\$303,921	\$90,674	\$159	\$1,295,116
28	21.00%	FEDERAL INCOME TAX	\$927,357	LN 27*FTR	\$0	\$384,972	(\$20,562)	\$0	\$0	\$7,878	\$2,750	\$1,107	\$102,005	\$80,789	\$24,103	\$42	\$344,271
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	\$927,357	LN28-LN29	\$0	\$384,972	(\$20,562)	\$0	\$0	\$7,878	\$2,750	\$1,107	\$102,005	\$80,789	\$24,103	\$42	\$344,271
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	\$4,415,984		\$0	\$1,833,202	(\$97,913)	\$0	\$0	\$37,514	\$13,095	\$5,272	\$485,737	\$384,711	\$114,777	\$202	\$1,639,388
33		STATE TAXABLE INCOME	\$4,415,984		\$0	\$1,833,202	(\$97,913)	\$0	\$0	\$37,514	\$13,095	\$5,272	\$485,737	\$384,711	\$114,777	\$202	\$1,639,388
34		STATE INCOME TAX	\$366,346	LN 33*STR	\$0	\$154,667	(\$10,516)	\$0	\$0	\$2,641	\$1,068	\$456	\$40,163	\$31,369	\$9,717	\$17	\$136,763
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	\$366,346	LN34-LN35	\$0	\$154,667	(\$10,516)	\$0	\$0	\$2,641	\$1,068	\$456	\$40,163	\$31,369	\$9,717	\$17	\$136,763
37		FEDERAL TAX AT MAXIMUM RATE	\$927,357		\$0	\$384,972	(\$20,562)	\$0	\$0	\$7,878	\$2,750	\$1,107	\$102,005	\$80,789	\$24,103	\$42	\$344,271
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	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS		B&C	WBI	
					IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$13,390,352	A-3, LN 4	\$0	\$5,182,921	\$1,134,338	\$0	\$0	\$87,550	\$57,740	\$15,852	\$1,290,502	\$1,453,452	\$330,739	\$7,540	\$3,829,718
2	2210	CENTRAL OFFICE SWITCHING	\$21,777,626	A-4, LN 21+25	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$98,512,835	A-4, LN 41	\$0	\$19,632,753	\$0	\$0	\$0	\$1,790,534	\$0	\$175,616	\$14,660,707	#####	\$0	\$0	\$30,520,183
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	\$163,649,384	A-5, LN 21	\$0	\$87,951,081	\$0	\$0	\$0	\$0	\$1,166,668	\$103,995	\$13,313,193	\$0	\$7,020,111	\$0	\$54,094,336
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	\$2,045,458	A-3, LN 15	\$0	\$819,318	\$157,640	\$0	\$0	\$14,383	\$9,586	\$2,247	\$198,795	\$221,091	\$54,893	\$50	\$567,457
9		TOTAL PLANT IN SERVICE	\$299,375,655		\$0	#####	#####	\$0	\$0	\$1,892,466	\$1,233,994	\$297,709	\$29,463,197	#####	\$7,405,743	\$7,590	\$89,011,695
10		% DISTRIBUTION	100.00%		0.00%	37.94%	7.71%	0.00%	0.00%	0.63%	0.41%	0.10%	9.84%	11.16%	2.47%	0.00%	29.73%
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	\$3,120,206	A-6, LN 13	\$0	\$1,268,032	\$182,490	\$0	\$0	\$20,326	\$12,096	\$2,477	\$336,217	\$348,385	\$95,947	\$71	\$854,165
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	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$302,495,861		\$0	#####	#####	\$0	\$0	\$1,912,792	\$1,246,090	\$300,186	\$29,799,414	#####	\$7,501,690	\$7,660	\$89,865,860
16		% DISTRIBUTION	100.00%		0.00%	37.97%	7.69%	0.00%	0.00%	0.63%	0.41%	0.10%	9.85%	11.16%	2.48%	0.00%	29.71%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$253,964,567	A-7, LN 9	\$0	\$95,632,539	#####	\$0	\$0	\$1,527,301	\$1,086,955	\$253,524	\$24,665,456	#####	\$6,366,024	\$5,957	\$72,383,412
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.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$8,973,138	A-7, LN 28	\$0	\$3,115,962	\$684,508	\$0	\$0	\$52,393	\$32,668	\$5,272	\$877,940	\$1,100,702	\$179,779	\$82	\$2,923,831
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$165,782	A-7, LNS 30-34	\$0	\$65,822	\$17,930	\$0	\$0	\$2,537	\$1,871	\$259	\$14,399	\$13,011	\$6,368	\$2	\$43,582
24		NET TELEPHONE PLANT	\$39,392,375		\$0	\$16,039,782	(\$436,275)	\$0	\$0	\$330,561	\$124,597	\$41,131	\$4,241,619	\$3,584,787	\$949,519	\$1,619	\$14,515,035
25		% DISTRIBUTION	100.00%		0.00%	40.72%	-1.11%	0.00%	0.00%	0.84%	0.32%	0.10%	10.77%	9.10%	2.41%	0.00%	36.85%
26	1220	MATERIALS AND SUPPLIES	\$606,933	A-3, LN 16	\$0	\$201,316	\$48,479	\$0	\$0	\$3,141	\$1,965	\$575	\$62,150	\$76,770	\$12,828	\$17	\$199,692
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN	\$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, LN18+LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$985,453	A-3, LN 10	\$0	\$402,628	\$78,553	\$0	\$0	\$7,193	\$4,760	\$1,139	\$93,743	\$103,229	\$26,462	\$24	\$267,722
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$40,984,762		\$0	\$16,643,726	(\$309,243)	\$0	\$0	\$340,894	\$131,322	\$42,845	\$4,397,513	\$3,764,786	\$988,809	\$1,660	\$14,982,449
32		% DISTRIBUTION	100.00%		0.00%	40.61%	-0.75%	0.00%	0.00%	0.83%	0.32%	0.10%	10.73%	9.19%	2.41%	0.00%	36.56%

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 EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL MILEAGE TERM	SPECIAL ACCESS CHANNEL MILEAGE FACILITY	B&C	WBI	
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$120,290,461	A-4, LN 42	\$0	\$19,632,753	#####	\$0	\$0	\$1,790,534	\$0	\$175,616	\$14,660,707	#####	\$0	\$0	\$30,520,183
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	\$163,649,384	A-5, LN 23	\$0	\$87,951,081	\$0	\$0	\$0	\$1,166,668	\$103,995	\$13,313,193	\$0	\$7,020,111	\$0	\$54,094,336	
1d		TOTAL	\$283,939,845		\$0	#####	#####	\$0	\$0	\$1,790,534	\$1,166,668	\$279,611	\$27,973,900	#####	\$7,020,111	\$0	\$84,614,519
1e		% DISTRIBUTION	100.00%		0.00%	37.89%	7.67%	0.00%	0.00%	0.63%	0.41%	0.10%	9.85%	11.18%	2.47%	0.00%	29.80%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$13,018,820	LN 1e	\$0	\$5,058,692	\$1,105,907	\$0	\$0	\$85,750	\$56,587	\$15,559	\$1,253,580	\$1,409,169	\$323,162	\$0	\$3,710,413
3		GENERAL PURPOSE COMPUTERS	\$371,532	LN 1e & DIRE	\$0	\$124,229	\$28,431	\$0	\$0	\$1,799	\$1,153	\$292	\$36,922	\$44,283	\$7,578	\$7,540	\$119,305
4		TOTAL GENERAL SUPPORT ASSETS	\$13,390,352		\$0	\$5,182,921	\$1,134,338	\$0	\$0	\$87,550	\$57,740	\$15,852	\$1,290,502	\$1,453,452	\$330,739	\$7,540	\$3,829,718
5		% DISTRIBUTION	100.00%		0.00%	38.71%	8.47%	0.00%	0.00%	0.65%	0.43%	0.12%	9.64%	10.85%	2.47%	0.06%	28.60%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$297,330,197		\$0	#####	#####	\$0	\$0	\$1,878,083	\$1,224,408	\$295,463	\$29,264,402	#####	\$7,350,850	\$7,540	\$88,444,237
7		% DISTRIBUTION	100.00%		0.00%	37.93%	7.71%	0.00%	0.00%	0.63%	0.41%	0.10%	9.84%	11.16%	2.47%	0.00%	29.75%
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	\$297,330,197		\$0	#####	#####	\$0	\$0	\$1,878,083	\$1,224,408	\$295,463	\$29,264,402	#####	\$7,350,850	\$7,540	\$88,444,237
10		% DISTRIBUTION	100.00%		0.00%	37.93%	7.71%	0.00%	0.00%	0.63%	0.41%	0.10%	9.84%	11.16%	2.47%	0.00%	29.75%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7								\$0					\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$2,045,458	LN 10	\$0	\$819,318	\$157,640	\$0	\$0	\$14,383	\$9,586	\$2,247	\$198,795	\$221,091	\$54,893	\$50	\$567,457
16	1220	MATERIALS AND SUPPLIES	\$606,933	LN 10	\$0	\$201,316	\$48,479	\$0	\$0	\$3,141	\$1,965	\$575	\$62,150	\$76,770	\$12,828	\$17	\$199,692
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	\$139,076,672		\$0	#####	#####	\$0	\$0	\$1,878,083	\$1,224,408	\$295,463	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	81.08%	16.47%	0.00%	0.00%	1.35%	0.88%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$176,356,012		\$0	\$0	#####	\$0	\$0	\$1,790,534	\$1,166,668	\$279,611	\$27,973,900	#####	\$7,020,111	\$0	\$84,614,519
24		% DISTRIBUTION	100.00%		0.00%	0.00%	12.35%	0.00%	0.00%	1.02%	0.66%	0.16%	15.86%	17.99%	3.98%	0.00%	47.98%

A-4. CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS		B&C	WBI				
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY			TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$44,015,983	DIRECT	\$0	\$0	\$0	\$0	\$0	\$175,197	\$0	\$0	\$13,320,602	\$0	\$0	\$0	\$30,520,183
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)	\$701,322	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701,322	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$20,972,857	LN 4/DIRECT	\$0	\$19,632,753	\$0	\$0	\$0	\$0	\$0	\$0	\$1,340,105	\$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	\$32,114,263	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$906,925	\$0	\$175,616	\$0	#####	\$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	\$32,114,263		\$0	\$0	\$0	\$0	\$0	\$906,925	\$0	\$175,616	\$0	#####	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$708,411	DIRECT	\$0	\$0	\$0	\$0	\$0	\$708,411	\$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	\$98,512,835		\$0	\$19,632,753	\$0	\$0	\$0	\$1,790,534	\$0	\$175,616	\$14,660,707	#####	\$0	\$0	\$30,520,183
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$120,290,461		\$0	\$19,632,753	#####	\$0	\$0	\$1,790,534	\$0	\$175,616	\$14,660,707	#####	\$0	\$0	\$30,520,183
43		% DISTRIBUTION	100.00%		0.00%	16.32%	18.10%	0.00%	0.00%	1.49%	0.00%	0.15%	12.19%	26.38%	0.00%	0.00%	25.37%
COE RATIOS																	
44		OPERATOR SYSTEMS	0%	LN 17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	0%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100%	LN 25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	28.07%	0.00%	0.00%	0.00%	3.71%	0.00%	0.20%	13.91%	24.49%	0.00%	0.00%	29.62%

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

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT		DEDICATED		SPECIAL ACCESS		B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY		
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77.04%	22.96%	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	\$88,386,755	LN 1/DIRECT	\$0	\$87,951,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,675	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$67,152,797	DIRECT	\$0	\$0	\$0	\$0	\$0	\$180,943	\$0	\$12,877,518	\$0	\$0	\$0	\$0	\$54,094,336
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	\$6,968,944	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,968,944	\$0	\$0
17a		IX TRUNK - ACCESS	\$755,631	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$600,470	\$103,995	\$0	\$0	\$0	\$51,167	\$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	\$385,256	DIRECT	\$0	\$0	\$0	\$0	\$0	\$385,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$163,649,384		\$0	\$87,951,081	\$0	\$0	\$0	\$1,166,668	\$103,995	\$13,313,193	\$0	\$7,020,111	\$0	\$54,094,336	
22		% DISTRIBUTION	100.00%		0.00%	53.74%	0.00%	0.00%	0.00%	0.00%	0.71%	0.06%	8.14%	0.00%	4.29%	0.00%	33.06%
23		TOTAL CABLE & WIRE FACILITIES	\$163,649,384		\$0	\$87,951,081	\$0	\$0	\$0	\$1,166,668	\$103,995	\$13,313,193	\$0	\$7,020,111	\$0	\$54,094,336	
24		% DISTRIBUTION	100.00%		0.00%	53.74%	0.00%	0.00%	0.00%	0.00%	0.71%	0.06%	8.14%	0.00%	4.29%	0.00%	33.06%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS					B&C	WBI	
					IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY				
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$297,330,197	VARIOUS	\$0	#####	#####	\$0	\$0	\$1,878,083	\$1,224,408	\$295,463	\$29,264,402	#####	\$7,350,850	\$7,540	\$88,444,237
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$297,330,197		\$0	#####	#####	\$0	\$0	\$1,878,083	\$1,224,408	\$295,463	\$29,264,402	#####	\$7,350,850	\$7,540	\$88,444,237
4		% DISTRIBUTION	100.00%		0.00%	37.93%	7.71%	0.00%	0.00%	0.63%	0.41%	0.10%	9.84%	11.16%	2.47%	0.00%	29.75%
PLANT SPECIFIC EXPENSES																	
GENERAL SUPPORT EXPENSE																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$75,851	LN 4	\$0	\$26,608	\$7,788	\$0	\$0	\$282	\$217	\$114	\$7,525	\$9,674	\$1,921	\$2	\$21,720
7	6120	GENERAL SUPPORT	\$1,985,549	A-3,LN 5	\$0	\$759,630	\$158,245	\$0	\$0	\$12,466	\$8,167	\$1,975	\$191,404	\$222,503	\$47,427	\$1,127	\$582,605
8		TOTAL GENERAL SUPPORT EXP	\$2,061,400		\$0	\$786,238	\$166,033	\$0	\$0	\$12,748	\$8,384	\$2,089	\$198,929	\$232,177	\$49,348	\$1,129	\$604,325
9		% DISTRIBUTION	100.00%		0.00%	38.14%	8.05%	0.00%	0.00%	0.62%	0.41%	0.10%	9.65%	11.26%	2.39%	0.05%	29.32%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$985,120	A-4,LN 47	\$0	\$0	\$985,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$1,609,456	A-4,LN 48	\$0	\$348,203	\$0	\$0	\$0	\$29,071	\$0	\$2,718	\$236,046	\$478,380	\$0	\$0	\$515,038
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	\$2,594,576		\$0	\$348,203	\$985,120	\$0	\$0	\$29,071	\$0	\$2,718	\$236,046	\$478,380	\$0	\$0	\$515,038
16		% DISTRIBUTION	100.00%		0.00%	13.42%	37.97%	0.00%	0.00%	1.12%	0.00%	0.10%	9.10%	18.44%	0.00%	0.00%	19.85%
INFORMATION ORIG/TERM EXPENSE																	
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	\$2,710,863	A-5,LN 22	\$0	\$1,590,464	\$0	\$0	\$0	\$0	\$26,350	\$2,147	\$213,111	\$0	\$142,464	\$0	\$736,328
25		TOTAL PLANT SPECIFIC EXPENSE	\$7,366,839		\$0	\$2,724,904	\$1,151,153	\$0	\$0	\$41,819	\$34,734	\$6,954	\$648,087	\$710,557	\$191,811	\$1,129	\$1,855,691
26		% DISTRIBUTION	100.00%		0.00%	36.99%	15.63%	0.00%	0.00%	0.57%	0.47%	0.09%	8.80%	9.65%	2.60%	0.02%	25.19%

PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT		DEDICATED		SPECIAL ACCESS			B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1		CENTRAL OFFICE EQUIPMENT	\$120,290,461	A-4, LN 38	\$0	\$19,632,753	#####	\$0	\$0	\$1,790,534	\$0	\$175,616	\$14,660,707	#####	\$0	\$0	\$30,520,183	
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	\$163,649,384	A-5, LN 21	\$0	\$87,951,081	\$0	\$0	\$0	\$0	\$1,166,668	\$103,995	\$13,313,193	\$0	\$7,020,111	\$0	\$54,094,336	
4		TOTAL	\$283,939,845		\$0	#####	#####	\$0	\$0	\$1,790,534	\$1,166,668	\$279,611	\$27,973,900	#####	\$7,020,111	\$0	\$84,614,519	
5		% DISTRIBUTION	100.00%		0.00%	37.89%	7.67%	0.00%	0.00%	0.63%	0.41%	0.10%	9.85%	11.18%	2.47%	0.00%	29.80%	
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	\$4,625,938	LN 5	\$0	\$1,848,672	\$371,021	\$0	\$0	\$31,119	\$21,058	\$5,032	\$443,739	\$495,940	\$122,463	\$0	\$1,286,894	
8	6540	ACCESS / USF EXPENSE	\$2,423,192	DIRECT	\$0	\$2,423,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$367,995	A-3, LN 5	\$0	\$131,870	\$28,527	\$0	\$0	\$2,040	\$1,328	\$345	\$36,321	\$44,672	\$7,885	\$227	\$114,782	
11		CENTRAL OFFICE SWITCHING EQUIPMENT	(\$295,188)	A-4, LN 47	\$0	\$0	(\$295,188)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		CENTRAL OFFICE TRANSMISSION	\$4,759,856	A-4, LN 48	\$0	\$989,616	\$0	\$0	\$0	\$100,855	\$0	\$8,202	\$669,837	\$1,535,604	\$0	\$0	\$1,455,742	
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	\$3,704,207	A-5, LN 22	\$0	\$1,817,190	\$0	\$0	\$0	\$0	\$23,835	\$1,871	\$314,580	\$0	\$142,793	\$0	\$1,403,937	
17		TOTAL DEP EXP - PLANT IN SERVICE	\$8,536,869		\$0	\$2,938,676	(\$266,661)	\$0	\$0	\$102,895	\$25,163	\$10,418	\$1,020,738	\$1,580,276	\$150,678	\$227	\$2,974,461	
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	\$8,536,869		\$0	\$2,938,676	(\$266,661)	\$0	\$0	\$102,895	\$25,163	\$10,418	\$1,020,738	\$1,580,276	\$150,678	\$227	\$2,974,461	
20		% DISTRIBUTION	100.00%		0.00%	34.42%	-3.12%	0.00%	0.00%	1.21%	0.29%	0.12%	11.96%	18.51%	1.77%	0.00%	34.84%	
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + E	\$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	\$413,987	A-3, LN 10	\$0	\$166,312	\$32,052	\$0	\$0	\$2,768	\$1,840	\$461	\$40,299	\$44,548	\$11,189	\$10	\$114,507	
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	\$413,987		\$0	\$166,312	\$32,052	\$0	\$0	\$2,768	\$1,840	\$461	\$40,299	\$44,548	\$11,189	\$10	\$114,507	
28		% DISTRIBUTION	100.00%		0.00%	40.17%	7.74%	0.00%	0.00%	0.67%	0.44%	0.11%	9.73%	10.76%	2.70%	0.00%	27.66%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$15,999,986		\$0	\$7,376,852	\$136,411	\$0	\$0	\$136,782	\$48,062	\$15,911	\$1,504,776	\$2,120,763	\$284,330	\$237	\$4,375,861	
30		% DISTRIBUTION	100.00%		0.00%	46.11%	0.85%	0.00%	0.00%	0.85%	0.30%	0.10%	9.40%	13.25%	1.78%	0.00%	27.35%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7	GEN SUPPORT ASSETS	\$386,987	A-3, LN 5	\$0	\$103,868	\$23,955	\$0	\$0	\$1,595	\$716	(\$6)	\$40,498	\$64,108	\$4,513	\$259	\$147,480	
32	5240/7100/7	CENTRAL OFFICE EQUIPMENT	\$119,072	A-4, LN 43	\$0	\$12,194	\$6,009	\$0	\$0	\$823	\$0	\$0	\$21,482	\$45,724	\$0	\$0	\$32,839	
33	5240/7100/7	CABLE & WIRE FACILITIES	\$402,774	A-5, LN 22	\$0	\$162,405	\$0	\$0	\$0	\$0	\$1,362	\$55	\$37,496	\$0	\$9,964	\$0	\$191,492	
34	5240/7100/7	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		TOTAL RENT REVENUE	\$908,834		\$0	\$278,467	\$29,965	\$0	\$0	\$2,418	\$2,079	\$49	\$99,477	\$109,833	\$14,476	\$259	\$371,811	

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS			B&C	WBI			
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT TERM			CHANNEL MILEAGE TERM		
CUSTOMER OPERATIONS EXPENSES																	
1	6610	MARKETING	\$1,488,521	A-3, LN 10	\$0	\$618,813	\$114,621	\$0	\$0	\$12,979	\$8,228	\$1,605	\$138,346	\$155,631	\$34,731	\$37	\$403,529
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA		SWS-OPERAT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT		(\$61) DIRECT	\$0	\$0	\$0	\$0	(\$61)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS		\$291 DIRECT	\$0	\$0	\$0	\$0	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	ALL OTHER															
7	1.0	LOCAL BUSINESS OFFICE															
8		- END USER SVC ORDER PROCESSING															
9		- PRESUBSCRIPTION	\$60,676	A-3, LN 22	\$0	\$49,518	\$9,620	\$0	\$0	\$852	\$548	\$137	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$25,470	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,470	\$0
11		- END USER PAYMENT & COLLECTION	\$44,562	AL-1, LN 13	\$0	\$14,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,972	\$0
12		- END USER BILLING INQUIRY	\$14,596	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,596	\$0
13		- IX CARRIER SVC ORDER PROCESSING		AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION		AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY		AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION		AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$145,303		\$0	\$64,108	\$9,620	\$0	\$0	\$852	\$548	\$137	\$0	\$0	\$0	\$70,038	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$11,745	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,745	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$192,833	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,833	\$0
23		- END USER COMMON LINE	\$34,029	DIRECT	\$0	\$34,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$168,944	A-3, LN 24	\$0	\$0	\$25,478	\$0	\$0	\$6,212	\$3,858	\$299	\$28,244	\$26,340	\$8,237	\$0	\$70,277
25		SUBTOTAL CUSTOMER SERVICES	\$407,552		\$0	\$34,029	\$25,478	\$0	\$0	\$6,212	\$3,858	\$299	\$28,244	\$26,340	\$8,237	\$204,578	\$70,277
26		TOTAL CAT 1 AND CAT 2	\$552,855		\$0	\$98,137	\$35,098	\$0	\$0	\$7,064	\$4,407	\$436	\$28,244	\$26,340	\$8,237	\$274,616	\$70,277
27		% DISTRIBUTION	100.00%		0.00%	17.75%	6.35%	0.00%	0.00%	1.28%	0.80%	0.08%	5.11%	4.76%	1.49%	49.67%	12.71%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$439,481	/LN 34	\$0	\$78,218	\$24,614	\$0	\$255	\$2,278	\$1,398	\$342	\$21,800	\$23,026	\$6,245	\$221,357	\$59,947
29		TOTAL SERVICES EXPENSE	\$992,565		\$0	\$176,355	\$59,712	\$0	\$485	\$9,342	\$5,805	\$778	\$50,043	\$49,366	\$14,482	\$495,973	\$130,224
30		% DISTRIBUTION	100.00%		0.00%	17.77%	6.02%	0.00%	0.05%	0.94%	0.58%	0.08%	5.04%	4.97%	1.46%	49.97%	13.12%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$2,481,086		\$0	\$795,168	\$174,333	\$0	\$485	\$22,320	\$14,033	\$2,383	\$188,390	\$204,998	\$49,213	\$496,010	\$533,753
32		% DISTRIBUTION	100.00%		0.00%	32.05%	7.03%	0.00%	0.02%	0.90%	0.57%	0.10%	7.59%	8.26%	1.98%	19.99%	21.51%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$553,085		\$0	\$98,137	\$35,098	\$0	\$230	\$7,064	\$4,407	\$436	\$28,244	\$26,340	\$8,237	\$274,616	\$70,277
34		% DISTRIBUTION	100.00%		0.00%	17.74%	6.35%	0.00%	0.04%	1.28%	0.80%	0.08%	5.11%	4.76%	1.49%	49.65%	12.71%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	9.64%	7.86%	0.00%	0.00%	1.19%	0.92%	0.06%	5.57%	4.85%	1.91%	55.32%	12.67%

