

Group D TYCOS

TYCOS INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

DESCRIPTION	SCHEDULE	
-		P_All_69
TRUE-UP FOR NECA EC-1050	EC-1050	Neca_Input
REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT	SUM1	P_Sum1
REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-1	P_A1
SUMMARY OF TELEPHONE PLANT AND RESERVES	A-2	P_A2
GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-3	P_A3
OPERATOR SYSTEMS AND SWITCHING EQUIPMENT	A-41	P_A41
CENTRAL OFFICE TRANSMISSION EQUIPMENT	A-42	P_A42
INFORMATION ORIG/TERM AND CABLE AND WIRE FACILITIES	A-5	P_A5
OTHER TELECOMMUNICATIONS PLANT ALLOCATION	A-6	P_A6
ACCUMULATED DEPRECIATION, AMORT & DEFERRED INCOME TAXES	A-7	P_A7
SUMMARY OF OPERATING EXP AND TAX AND MISC TAX ITEMS	A-8	P_A8
PLANT SPECIFIC EXPENSE ALLOCATION	A-9	P_A9
PLANT NONSPECIFIC EXPENSE ALLOCATION	A-10	P_A10
CUSTOMER OPERATIONS EXPENSE ALLOCATION	A-11	P_A11
CORPORATE OPERATIONS EXPENSE ALLOCATION	A-12	P_A12
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS	AL-1	P_A11
TARRP FACTORS (INVESTMENT)	T-1	P_T1
TARRP FACTORS (EXPENSE)	T-2	P_T2

Group D 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	\$28,902,307	\$10,513,540	\$1,164,057	\$7,757,960	\$481	\$9,466,272
2	AMORIZATION OF ITC	\$328,274	\$113,134	\$22,630	\$81,298	\$4	\$111,211
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$6,931	\$3,058	\$634	\$1,594	\$0	\$1,647
5	STATE INCOME TAX	\$244,156	\$88,956	\$7,494	\$63,179	\$2	\$84,525
6	OPERATING EXPENSES & OTHER TAXES	\$17,673,488	\$7,238,938	\$1,873,900	\$3,979,127	\$347,323	\$4,234,202
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	\$8,129,835	\$0	\$3,118,832	\$0	\$533,657	\$0	\$2,359	\$0	\$2,485,687		
2		CENTRAL OFFICE SWITCHING	\$8,111,815	\$0	\$0	\$0	\$8,111,815	\$0	\$0	\$0	\$0		
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4		CENTRAL OFFICE TRANSMISSION	\$44,996,346	\$0	\$9,746,836	\$0	\$924,833	\$0	\$18,240,344	\$0	\$16,084,333		
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6		CABLE AND WIRE FACILITIES	\$62,549,462	\$0	\$37,169,984	\$0	\$493,319	\$0	\$10,593,686	\$0	\$14,292,474		
7		TANGIBLE ASSETS	\$1,122	\$0	\$437	\$0	\$0	\$0	\$153	\$0	\$0	\$531	
8		INTANGIBLE ASSETS	\$1,980,697	\$0	\$589,748	\$0	\$387,850	\$0	\$645,904	\$0	\$60	\$357,136	
9		TOTAL PLANT IN SERVICE	\$125,769,276	\$0	\$50,625,837	\$0	#####	\$0	\$31,469,385	\$0	\$2,419	\$0	\$33,220,161
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,357,293	\$0	\$1,011,685	\$0	\$197,847	\$0	\$602,318	\$0	\$43	\$0	\$545,400
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14		TOTAL PROPERTY, PLANT & EQUIP.	\$128,126,569	\$0	\$51,637,522	\$0	#####	\$0	\$32,071,703	\$0	\$2,462	\$0	\$33,765,561
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$95,366,391	\$0	\$39,750,352	\$0	\$9,274,894	\$0	\$23,511,827	\$0	\$1,937	\$0	\$22,827,381
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$276	\$0	\$111	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$127
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20		OPERATING DEFERRED INCOME TAX	\$4,634,637	\$0	\$1,693,129	\$0	\$267,724	\$0	\$970,713	\$0	\$57	\$0	\$1,703,015
21		OTHER DEFERRED CREDITS - NET	\$183,653	\$0	\$62,194	\$0	\$4,543	\$0	\$45,770	\$0	\$6	\$0	\$71,140
22		NET TELEPHONE PLANT	\$27,941,612	\$0	\$10,131,737	\$0	\$1,102,160	\$0	\$7,543,355	\$0	\$462	\$0	\$9,163,898
23		MATERIALS AND SUPPLIES	\$443,096	\$0	\$171,006	\$0	\$17,479	\$0	\$80,871	\$0	\$8	\$0	\$173,732
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		CASH WORKING CAPITAL	\$517,599	\$0	\$210,797	\$0	\$44,418	\$0	\$133,732	\$0	\$10	\$0	\$128,641
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$28,902,307	\$0	\$10,513,540	\$0	\$1,164,058	\$0	\$7,757,958	\$0	\$480	\$0	\$9,466,271
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,886,274	\$0	\$1,050,399	\$0	\$116,519	\$0	\$774,252	\$0	\$48	\$0	\$945,056
30		PLANT SPECIFIC EXPENSE	\$4,441,872	\$0	\$1,502,738	\$0	\$960,886	\$0	\$1,049,154	\$0	\$260	\$0	\$928,833
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$3,240,860	\$0	\$1,988,695	\$0	\$171,485	\$0	\$509,449	\$0	\$0	\$0	\$571,231
32		DEPRECIATION & AMORTIZATION	\$5,097,737	\$0	\$1,744,734	\$0	\$195,519	\$0	\$1,454,755	\$0	\$65	\$0	\$1,702,663
33		MARKETING EXPENSE	\$694,252	\$0	\$281,993	\$0	\$49,044	\$0	\$155,768	\$0	\$13	\$0	\$207,434
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$471,152	\$0	\$87,581	\$0	\$28,863	\$0	\$56,013	\$0	\$249,273	\$0	\$49,422
35		CORPORATE OPERATIONS EXPENSES	\$3,295,051	\$0	\$1,465,347	\$0	\$428,908	\$0	\$632,993	\$0	\$97,705	\$0	\$670,099
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37		OTHER OPERATING TAXES	\$516,609	\$0	\$207,991	\$0	\$41,185	\$0	\$131,674	\$0	\$9	\$0	\$135,750
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39		UNCOLLECTIBLES/RENT REVENUES	(\$84,045)	\$0	(\$40,144)	\$0	(\$1,990)	\$0	(\$10,679)	\$0	(\$2)	\$0	(\$31,229)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41		SUBTOTAL OPERATING EXPENSE	\$17,673,488	\$0	\$7,238,936	\$0	\$1,873,900	\$0	\$3,979,127	\$0	\$347,323	\$0	\$4,234,202
42		STATE INCOME TAX - NET OF ITC	\$244,155	\$0	\$88,957	\$0	\$7,493	\$0	\$63,177	\$0	\$4	\$0	\$84,525
43		SUBTOTAL OPER EXPENSE & TAX	\$17,917,643	\$0	\$7,327,893	\$0	\$1,881,392	\$0	\$4,042,305	\$0	\$347,327	\$0	\$4,318,727
44		FEDERAL INCOME TAX - NET OF ITC	\$349,858	\$0	\$135,201	\$0	\$2,158	\$0	\$102,484	\$0	\$8	\$0	\$110,007
45		TOTAL REVENUE REQUIREMENT	\$21,153,776	\$0	\$8,513,492	\$0	\$2,000,069	\$0	\$4,919,040	\$0	\$347,383	\$0	\$5,373,790
46		% DISTRIBUTION	100.00%	0.00%	39.48%	0.00%	9.87%	0.00%	24.88%	0.00%	1.59%	0.00%	24.18%
47		FROZEN MAG SHIFT	\$0	\$0	\$883,943	\$0	(\$1,060,169)	\$0	\$117,299	\$0	\$0	\$0	\$58,927
48		POST MAG REVENUE REQUIREMENT	\$21,153,776	\$0	\$9,397,435	\$0	\$939,901	\$0	\$5,036,339	\$0	\$347,383	\$0	\$5,432,717

A-1.1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE CAPPED CL	EQUAL ACCESS SWITCHING	COMMON TRANSPORT INFO	TERMS	FACILITY	SPECIAL ACCESS				B&C	WBI	
											DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$28,902,307	(NOTE A)	\$0	\$10,513,540	\$830,000	\$0	\$238,847	\$55,289	\$39,922	\$3,269,495	\$3,502,251	\$986,212	\$480	\$9,466,271	
2		RATE OF RETURN	9.99%		0.00%	9.99%	10.02%	0.00%	9.97%	10.00%	9.98%	9.9777%	9.97770%	9.99655%	10.01%	9.98%	
3		RETURN ON INVESTMENT	\$2,886,274	LN 1*LN 2	\$0	\$1,050,399	\$83,203	\$0	\$23,805	\$5,527	\$3,984	\$326,221	\$349,444	\$98,587	\$48	\$945,056	
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5		NET RETURN FOR SETTLEMENTS	\$2,886,274	LN 3-LN 4	\$0	\$1,050,399	\$83,203	\$0	\$23,805	\$5,527	\$3,984	\$326,221	\$349,444	\$98,587	\$48	\$945,056	
6		FEDERAL INCOME TAX	\$678,132	LN 30	\$0	\$248,334	\$16,671	\$0	\$5,881	\$1,280	\$958	\$77,987	\$83,295	\$22,498	\$12	\$221,217	
7		LESS: FEDERAL ITC AMORTIZATION	\$328,274	A-12, LN 23	\$0	\$113,133	\$19,951	\$0	\$1,626	\$681	\$372	\$32,158	\$35,564	\$13,575	\$4	\$11,210	
8		NET FEDERAL INCOME TAX	\$349,858	LN 6-LN 7	\$0	\$135,201	(\$3,281)	\$0	\$4,254	\$598	\$586	\$45,829	\$47,732	\$8,923	\$8	\$110,007	
9		STATE AND LOCAL INCOME TAX	\$244,155	LN 36	\$0	\$88,957	\$4,821	\$0	\$2,006	\$328	\$337	\$26,517	\$29,997	\$6,663	\$4	\$84,525	
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		NET STATE AND LOCAL INCOME TAX	\$244,155	LN 9-LN 10	\$0	\$88,957	\$4,821	\$0	\$2,006	\$328	\$337	\$26,517	\$29,997	\$6,663	\$4	\$84,525	
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		OPERATING EXPENSE & OTHER TAXES	\$17,673,488	A-8, LN 20	\$0	\$7,238,936	\$1,671,481	\$0	\$1,468	\$126,829	\$52,054	\$22,067	\$1,581,822	\$1,786,719	\$610,587	\$347,323	\$4,234,202
14		NONOPERATING EXP	\$0	A-8, LN 24	\$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	
16		BASIS FOR GROSS RECEIPTS TAX	\$21,153,776		\$0	\$8,513,492	\$1,756,225	\$0	\$1,468	\$156,895	\$58,507	\$26,975	\$1,980,389	\$2,213,892	\$724,760	\$347,383	\$5,373,790
17		GROSS RECEIPTS/PSC TAX RATE	\$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	
19		TOTAL REVENUE REQUIREMENT	\$21,153,776	LN16+LN18	\$0	\$8,513,492	\$1,756,225	\$0	\$1,468	\$156,895	\$58,507	\$26,975	\$1,980,389	\$2,213,892	\$724,760	\$347,383	\$5,373,790
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$2,886,274	LN 3	\$0	\$1,050,399	\$83,203	\$0	\$23,805	\$5,527	\$3,984	\$326,221	\$349,444	\$98,587	\$48	\$945,056	
21		INTEREST AND RELATED ITEMS	\$0	A-12, 14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22		OTHER INCOME ADJUSTMENTS	\$6,931	A-12, LN 21	\$0	\$3,058	\$539	\$0	\$55	\$31	\$7	\$685	\$532	\$377	\$0	\$1,647	
23		TOTAL INCOME ADJUSTMENTS	\$6,931	LN21+LN22	\$0	\$3,058	\$539	\$0	\$55	\$31	\$7	\$685	\$532	\$377	\$0	\$1,647	
24		RETURN LESS INCOME ADJ	\$2,879,343	LN20-LN23	\$0	\$1,047,341	\$82,665	\$0	\$23,750	\$5,495	\$3,977	\$325,536	\$348,912	\$98,210	\$48	\$943,409	
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		FIT BASE	\$2,551,069		\$0	\$934,208	\$62,713	\$0	\$22,123	\$4,814	\$3,605	\$293,379	\$313,349	\$84,635	\$44	\$832,199	
27		FEDERAL TAXABLE INCOME	\$2,551,069		\$0	\$934,208	\$62,713	\$0	\$22,123	\$4,814	\$3,605	\$293,379	\$313,349	\$84,635	\$44	\$832,199	
28	35.00%	FEDERAL INCOME TAX	\$678,132	LN 27*FTR	\$0	\$248,334	\$16,671	\$0	\$5,881	\$1,280	\$958	\$77,987	\$83,295	\$22,498	\$12	\$221,217	
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30		NET FEDERAL TAX BEFORE ITC AMORT	\$678,132	LN28-LN29	\$0	\$248,334	\$16,671	\$0	\$5,881	\$1,280	\$958	\$77,987	\$83,295	\$22,498	\$12	\$221,217	
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32		SIT BASE	\$3,229,201		\$0	\$1,182,541	\$79,384	\$0	\$28,004	\$6,093	\$4,563	\$371,365	\$396,644	\$107,133	\$56	\$1,053,416	
33		STATE TAXABLE INCOME	\$3,229,201		\$0	\$1,182,541	\$79,384	\$0	\$28,004	\$6,093	\$4,563	\$371,365	\$396,644	\$107,133	\$56	\$1,053,416	
34	9.80%	STATE INCOME TAX	\$244,155	LN 33*STR	\$0	\$88,957	\$4,821	\$0	\$2,006	\$328	\$337	\$26,517	\$29,997	\$6,663	\$4	\$84,525	
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$244,155	LN34-LN35	\$0	\$88,957	\$4,821	\$0	\$2,006	\$328	\$337	\$26,517	\$29,997	\$6,663	\$4	\$84,525	
37		FEDERAL TAX AT MAXIMUM RATE	\$678,132		\$0	\$248,334	\$16,671	\$0	\$5,881	\$1,280	\$958	\$77,987	\$83,295	\$22,498	\$12	\$221,217	
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$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	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			FACILITY
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$8,129,835	A-3.LN 4	\$0	\$3,118,832	\$447,864	\$0	\$0	\$42,848	\$25,450	\$17,495	\$758,261	\$848,616	\$382,422	\$2,359	\$2,485,687
2	2210	CENTRAL OFFICE SWITCHING	\$8,111,815	A-4.LN 21+25	\$0	\$0	\$8,111,815	\$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	\$44,996,346	A-4.LN 41	\$0	\$9,746,836	\$0	\$0	\$0	\$825,473	\$0	\$99,360	\$6,823,124	\$11,417,220	\$0	\$0	\$16,084,333
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	\$62,549,462	A-5.LN 21	\$0	\$37,169,984	\$0	\$0	\$0	\$0	\$443,349	\$49,970	\$5,212,152	\$0	\$5,381,534	\$0	\$14,292,474
7	2680	TANGIBLE ASSETS	\$1,122	A-3.LN 14	\$0	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$91	\$9	\$0	\$531
8	2690	INTANGIBLE ASSETS	\$1,980,697	A-3.LN 15	\$0	\$589,748	\$366,446	\$0	\$0	\$5,410	\$14,944	\$1,050	\$249,146	\$220,381	\$176,376	\$60	\$357,136
9		TOTAL PLANT IN SERVICE	\$125,769,276		\$0	\$50,625,837	\$8,926,124	\$0	\$0	\$873,731	\$483,743	\$167,875	\$13,042,736	\$12,486,309	\$5,940,341	\$2,419	\$33,220,161
10		% DISTRIBUTION	100.00%		0.00%	40.28%	7.14%	0.00%	0.00%	0.69%	0.39%	0.13%	10.36%	9.92%	4.73%	0.00%	26.36%
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	\$2,357,293	A-6.LN 13	\$0	\$1,011,685	\$166,756	\$0	\$0	\$18,793	\$8,338	\$3,961	\$250,375	\$242,793	\$109,149	\$43	\$545,400
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.	\$128,126,569		\$0	\$51,637,522	\$9,092,880	\$0	\$0	\$892,524	\$492,081	\$171,836	\$13,293,110	\$12,729,102	\$6,049,490	\$2,462	\$33,765,561
16		% DISTRIBUTION	100.00%		0.00%	40.33%	7.13%	0.00%	0.00%	0.70%	0.38%	0.13%	10.36%	9.93%	4.73%	0.00%	26.31%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$95,366,391	A-7.LN 9	\$0	\$39,750,352	\$8,070,721	\$0	\$0	\$645,166	\$433,080	\$125,927	\$9,729,010	\$8,846,359	\$4,936,459	\$1,937	\$22,827,381
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	\$276	A-7.LN 17	\$0	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$23	\$2	\$0	\$127
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	\$4,634,637	A-7.LN 28	\$0	\$1,693,129	\$242,213	\$0	\$0	\$13,249	\$6,252	\$6,010	\$367,724	\$448,563	\$154,425	\$57	\$1,703,015
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$183,653	A-7.LNS 30-36	\$0	\$62,194	\$2,722	\$0	\$0	\$374	\$324	\$1,123	\$12,319	\$23,879	\$9,572	\$6	\$71,140
24		NET TELEPHONE PLANT	\$27,941,612		\$0	\$10,131,737	\$777,224	\$0	\$0	\$233,735	\$52,425	\$38,775	\$3,184,044	\$3,410,278	\$949,032	\$462	\$9,163,898
25		% DISTRIBUTION	100.00%		0.00%	36.41%	2.88%	0.00%	0.00%	0.82%	0.19%	0.14%	11.30%	12.11%	3.43%	0.00%	32.71%
26	1220	MATERIALS AND SUPPLIES	\$443,096	A-3.LN 16	\$0	\$171,006	\$15,460	\$0	\$0	\$1,020	\$582	\$417	\$29,756	\$40,313	\$10,803	\$8	\$173,732
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3.LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$517,599	A-3.LN 10	\$0	\$210,797	\$37,315	\$0	\$0	\$4,091	\$2,281	\$730	\$55,695	\$51,660	\$26,377	\$10	\$128,641
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$28,902,307		\$0	\$10,513,540	\$830,000	\$0	\$0	\$238,847	\$55,289	\$39,922	\$3,269,495	\$3,502,251	\$986,212	\$480	\$9,466,271
32		% DISTRIBUTION	100.00%		0.00%	36.38%	2.87%	0.00%	0.00%	0.83%	0.19%	0.14%	11.31%	12.12%	3.41%	0.00%	32.75%

A-3.1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE	COMMON TRANSPORT			SPECIAL ACCESS				B&C	WBI		
					IN EXCESS OF CAP	EQUAL SWITCHING ACCESS	COMMON	TERMINAL	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$53,108,160	A-4.LN 42	\$0	\$9,746,836	\$8,111,815	\$0	\$0	\$825,473	\$0	\$99,360	\$6,823,124	\$11,417,220	\$0	\$0	\$16,084,333
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	\$62,549,462	A-5.LN 23	\$0	\$37,169,984	\$0	\$0	\$0	\$443,349	\$49,970	\$5,212,152	\$0	\$5,381,534	\$0	\$0	\$14,292,474
1d		TOTAL	\$115,657,622		\$0	\$46,916,819	\$8,111,815	\$0	\$0	\$825,473	\$443,349	\$149,330	\$12,035,276	\$11,417,220	\$5,381,534	\$0	\$30,376,807
1e		% DISTRIBUTION	100.00%		0.00%	40.57%	7.01%	0.00%	0.00%	0.71%	0.38%	0.13%	10.41%	9.87%	4.65%	0.00%	26.26%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$7,997,233	LN 1e	\$0	\$3,070,400	\$439,001	\$0	\$0	\$42,088	\$24,980	\$17,299	\$743,384	\$834,331	\$375,202	\$0	\$2,450,546
3		GENERAL PURPOSE COMPUTERS	\$132,602	LN 1e & DIRECT	\$0	\$48,432	\$8,862	\$0	\$0	\$760	\$470	\$196	\$14,877	\$14,285	\$7,220	\$2,359	\$35,141
4		TOTAL GENERAL SUPPORT ASSETS	\$8,129,835		\$0	\$3,118,832	\$447,864	\$0	\$0	\$42,848	\$25,450	\$17,495	\$758,261	\$848,616	\$382,422	\$2,359	\$2,485,687
5		% DISTRIBUTION	100.00%		0.00%	38.36%	5.51%	0.00%	0.00%	0.53%	0.31%	0.22%	9.33%	10.44%	4.70%	0.03%	30.57%
6		COE,JOT,CWF AND GENERAL SUPPORT	\$123,787,457		\$0	\$50,035,652	\$8,559,678	\$0	\$0	\$868,321	\$468,799	\$166,825	\$12,793,537	\$12,265,836	\$5,763,956	\$2,359	\$32,862,494
7		% DISTRIBUTION	100.00%		0.00%	40.42%	6.91%	0.00%	0.00%	0.70%	0.38%	0.13%	10.34%	9.91%	4.66%	0.00%	26.55%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,JOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$123,787,457		\$0	\$50,035,652	\$8,559,678	\$0	\$0	\$868,321	\$468,799	\$166,825	\$12,793,537	\$12,265,836	\$5,763,956	\$2,359	\$32,862,494
10		% DISTRIBUTION	100.00%		0.00%	40.42%	6.91%	0.00%	0.00%	0.70%	0.38%	0.13%	10.34%	9.91%	4.66%	0.00%	26.55%
11 2680 TANGIBLE ASSETS																	
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$1,122	LN 10	\$0	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$91	\$9	\$0	\$531
14		TOTAL	\$1,122		\$0	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$91	\$9	\$0	\$531
15	2690	INTANGIBLE ASSETS	\$1,980,697	LN 10	\$0	\$589,748	\$366,446	\$0	\$0	\$5,410	\$14,944	\$1,050	\$249,146	\$220,381	\$176,376	\$60	\$357,136
16	1220	MATERIALS AND SUPPLIES	\$443,096	LN 10	\$0	\$171,006	\$15,460	\$0	\$0	\$1,020	\$582	\$417	\$29,756	\$40,313	\$10,803	\$8	\$173,732
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,JOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$60,099,275		\$0	\$50,035,652	\$8,559,678	\$0	\$0	\$868,321	\$468,799	\$166,825	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	83.26%	14.24%	0.00%	0.00%	1.44%	0.78%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,JOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$68,740,803		\$0	\$0	\$8,111,815	\$0	\$0	\$825,473	\$443,349	\$149,330	\$12,035,276	\$11,417,220	\$5,381,534	\$0	\$30,376,807
24		% DISTRIBUTION	100.00%		0.00%	0.00%	11.80%	0.00%	0.00%	1.20%	0.64%	0.22%	17.51%	16.61%	7.83%	0.00%	44.19%



A-4.2 CENTRAL OFFICE EQUIPMENT ALLOCATION

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	FACILITY			
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$22,361,714	DIRECT	\$0	\$0	\$0	\$0	\$0	\$87,693	\$0	\$0	\$6,189,688	\$0	\$0	\$16,084,333	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$647,878	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,878	\$0	\$0	
32		SUBSCRIBER LINE	\$10,380,272	LN 4/DIRECT	\$0	\$9,746,836	\$0	\$0	\$0	\$0	\$0	\$0	\$633,436	\$0	\$0	\$0	
33		INTEREXCHANGE CIRCUIT															
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		ACCESS - BASIC	\$11,417,369	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$548,667	\$0	\$99,360	\$0	\$10,769,342	\$0	\$0	\$0	
36		ACCESS - SPECIAL	\$0	DIRECT	\$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	
38		TOTAL IX CIRCUIT	\$11,417,369		\$0	\$0	\$0	\$0	\$548,667	\$0	\$99,360	\$0	\$10,769,342	\$0	\$0	\$0	
39		HOST/REMOTE CIRCUIT	\$189,113	DIRECT	\$0	\$0	\$0	\$0	\$189,113	\$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	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$44,996,346		\$0	\$9,746,836	\$0	\$0	\$825,473	\$0	\$99,360	\$6,823,124	\$11,417,220	\$0	\$0	\$16,084,333	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$53,108,160		\$0	\$9,746,836	\$8,111,815	\$0	\$825,473	\$0	\$99,360	\$6,823,124	\$11,417,220	\$0	\$0	\$16,084,333	
43		% DISTRIBUTION	100.00%		0.00%	18.35%	15.27%	0.00%	0.00%	1.55%	0.00%	0.19%	12.85%	21.50%	0.00%	0.00%	30.29%
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%	21.01%	0.00%	0.00%	0.00%	1.46%	0.00%	0.25%	14.95%	26.39%	0.00%	0.00%	35.93%

A-5.1 INFORMATION ORIGINATION/TERMINATION AND CABLE AND WIRE FACILITIES

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
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%
		IX CIRCUIT MILES - MSG CWF	80%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	55.65%	24.35%	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
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$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
8		SUBTOTAL	\$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
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES														
13		SUBSCRIBER LINE	\$37,258,967	LN 1/DIRECT	\$0	\$37,169,984	\$0	\$0	\$0	\$0	\$0	\$88,983	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$19,472,963	DIRECT	\$0	\$0	\$0	\$0	\$0	\$57,321	\$0	\$5,123,169	\$0	\$0	\$0	\$14,292,474
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$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
16		INTEREXCHANGE WIDEBAND & DSL	\$5,318,219	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,318,219	\$0	\$0
17a		IX TRUNK - ACCESS	\$425,265	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$311,980	\$49,970	\$0	\$0	\$63,315	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$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
19		HOST/REMOTE	\$74,048	DIRECT	\$0	\$0	\$0	\$0	\$0	\$74,048	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$62,549,462		\$0	\$37,169,984	\$0	\$0	\$0	\$443,349	\$49,970	\$5,212,152	\$0	\$5,381,534	\$0	\$14,292,474
22		% DISTRIBUTION	100.00%		0.00%	59.42%	0.00%	0.00%	0.00%	0.71%	0.08%	8.33%	0.00%	8.60%	0.00%	22.85%
23		TOTAL CABLE & WIRE FACILITIES	\$62,549,462		\$0	\$37,169,984	\$0	\$0	\$0	\$443,349	\$49,970	\$5,212,152	\$0	\$5,381,534	\$0	\$14,292,474
24		% DISTRIBUTION	100.00%		0.00%	59.42%	0.00%	0.00%	0.00%	0.71%	0.08%	8.33%	0.00%	8.60%	0.00%	22.85%







PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING ACCESS	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	\$123,787,457	VARIOUS	\$0	\$50,035,652	\$8,559,678	\$0	\$0	\$868,321	\$468,799	\$166,825	\$12,793,537	\$12,265,836	\$5,763,956	\$2,359	\$32,862,494
2		EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$123,787,457		\$0	\$50,035,652	\$8,559,678	\$0	\$0	\$868,321	\$468,799	\$166,825	\$12,793,537	\$12,265,836	\$5,763,956	\$2,359	\$32,862,494
4		% DISTRIBUTION	100.00%		0.00%	40.42%	6.91%	0.00%	0.00%	0.70%	0.38%	0.13%	10.34%	9.91%	4.66%	0.00%	26.55%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$38,781	LN 4	\$0	\$17,369	\$1,586	\$0	\$0	\$134	\$83	\$47	\$3,349	\$3,052	\$1,354	\$1	\$11,807
7	6120	GENERAL SUPPORT	\$835,441	A-3.LN 5	\$0	\$342,453	\$56,700	\$0	\$0	\$5,118	\$3,165	\$1,259	\$82,233	\$81,844	\$38,938	\$260	\$223,472
8		TOTAL GENERAL SUPPORT EXP	\$874,222		\$0	\$359,822	\$58,286	\$0	\$0	\$5,252	\$3,249	\$1,305	\$85,581	\$84,896	\$40,292	\$260	\$235,279
9		% DISTRIBUTION	100.00%		0.00%	41.16%	6.67%	0.00%	0.00%	0.60%	0.37%	0.15%	9.79%	9.71%	4.61%	0.03%	26.91%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$833,675	A-4.LN 47	\$0	\$0	\$833,675	\$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	\$1,199,988	A-4.LN 48	\$0	\$235,484	\$0	\$0	\$0	\$42,101	\$0	\$1,921	\$218,641	\$360,106	\$0	\$0	\$341,737
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	\$2,033,664		\$0	\$235,484	\$833,675	\$0	\$0	\$42,101	\$0	\$1,921	\$218,641	\$360,106	\$0	\$0	\$341,737
16		% DISTRIBUTION	100.00%		0.00%	11.58%	40.99%	0.00%	0.00%	2.07%	0.00%	0.09%	10.75%	17.71%	0.00%	0.00%	16.80%
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	\$1,533,986	A-5.LN 22	\$0	\$907,432	\$0	\$0	\$0	\$0	\$13,565	\$1,533	\$120,612	\$0	\$139,026	\$0	\$351,817
25		TOTAL PLANT SPECIFIC EXPENSE	\$4,441,872		\$0	\$1,502,738	\$891,961	\$0	\$0	\$47,353	\$16,814	\$4,759	\$424,835	\$445,002	\$179,317	\$260	\$928,833
26		% DISTRIBUTION	100.00%		0.00%	33.83%	20.08%	0.00%	0.00%	1.07%	0.38%	0.11%	9.56%	10.02%	4.04%	0.01%	20.91%

PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING ACCESS	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
													CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY		
1		CENTRAL OFFICE EQUIPMENT	\$53,108,160	A-4.LN 38	\$0	\$9,746,836	\$8,111,815	\$0	\$0	\$825,473	\$0	\$99,360	\$6,823,124	\$11,417,220	\$0	\$0	\$16,084,333
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	\$62,549,462	A-5.LN 21	\$0	\$37,169,984	\$0	\$0	\$0	\$0	\$443,349	\$49,970	\$5,212,152	\$0	\$5,381,534	\$0	\$14,292,474
4		TOTAL	\$115,657,622		\$0	\$46,916,819	\$8,111,815	\$0	\$0	\$825,473	\$443,349	\$149,330	\$12,035,276	\$11,417,220	\$5,381,534	\$0	\$30,376,807
5		% DISTRIBUTION	100.00%		0.00%	40.57%	7.01%	0.00%	0.00%	0.71%	0.38%	0.13%	10.41%	9.87%	4.65%	0.00%	26.26%
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	\$2,145,308	LN 5	\$0	\$893,143	\$147,397	\$0	\$0	\$13,022	\$8,156	\$2,910	\$209,458	\$201,218	\$98,773	\$0	\$571,231
8	6540	ACCESS / USF EXPENSE	\$1,095,552	DIRECT	\$0	\$1,095,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$208,315	A-3.LN 5	\$0	\$80,296	\$13,424	\$0	\$0	\$1,035	\$767	\$490	\$20,292	\$23,323	\$10,462	\$62	\$58,165
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$108,376	A-4.LN 47	\$0	\$0	\$108,376	\$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	\$2,828,067	A-4.LN 48	\$0	\$605,060	\$0	\$0	\$0	\$38,264	\$0	\$6,518	\$389,032	\$707,469	\$0	\$0	\$1,081,724
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	\$1,774,697	A-5.LN 22	\$0	\$984,455	\$0	\$0	\$0	\$0	\$10,347	\$1,151	\$131,655	\$0	\$129,891	\$0	\$517,200
17		TOTAL DEP EXP - PLANT IN SERVICE	\$4,919,456		\$0	\$1,669,811	\$121,800	\$0	\$0	\$39,298	\$11,114	\$8,158	\$540,979	\$730,792	\$140,353	\$62	\$1,657,089
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	\$4,919,456		\$0	\$1,669,811	\$121,800	\$0	\$0	\$39,298	\$11,114	\$8,158	\$540,979	\$730,792	\$140,353	\$62	\$1,657,089
20		% DISTRIBUTION	100.00%		0.00%	33.94%	2.48%	0.00%	0.00%	0.80%	0.23%	0.17%	11.00%	14.86%	2.85%	0.00%	33.68%
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	\$178,281	A-3.LN 10	\$0	\$74,924	\$13,071	\$0	\$0	\$1,101	\$717	\$261	\$17,474	\$16,678	\$8,478	\$3	\$45,574
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	\$178,281		\$0	\$74,924	\$13,071	\$0	\$0	\$1,101	\$717	\$261	\$17,474	\$16,678	\$8,478	\$3	\$45,574
28		% DISTRIBUTION	100.00%		0.00%	42.03%	7.33%	0.00%	0.00%	0.62%	0.40%	0.15%	9.80%	9.36%	4.76%	0.00%	25.56%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$8,338,597		\$0	\$3,733,429	\$282,268	\$0	\$0	\$53,421	\$19,987	\$11,329	\$767,911	\$948,689	\$247,605	\$65	\$2,273,894
30		% DISTRIBUTION	100.00%		0.00%	44.77%	3.39%	0.00%	0.00%	0.64%	0.24%	0.14%	9.21%	11.38%	2.97%	0.00%	27.27%
RENT REVENUES/ OTHER INC/ G-L																	
31	5240/7100/7:	GEN SUPPORT ASSETS	\$16,678	A-3.LN 5	\$0	\$5,884	\$1,569	\$0	\$0	\$1	(\$7)	\$49	\$1,057	\$2,527	\$488	\$2	\$5,108
32	5240/7100/7:	CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7:	CABLE & WIRE FACILITIES	\$67,367	A-5.LN 22	\$0	\$34,260	\$0	\$0	\$0	\$0	\$329	\$49	\$2,751	\$0	\$3,857	\$0	\$26,121
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	\$84,045		\$0	\$40,144	\$1,569	\$0	\$0	\$1	\$323	\$97	\$3,807	\$2,527	\$4,344	\$2	\$31,229

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING ACCESS	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
CUSTOMER OPERATIONS EXPENSES																	
1	6610	MARKETING	\$694,252	A-3.LN 10	\$0	\$281,993	\$42,530	\$0	\$0	\$3,230	\$2,168	\$1,116	\$60,576	\$65,824	\$29,367	\$13	\$207,434
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$686	DIRECT	\$0	\$0	\$0	\$0	\$686	\$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	\$26,361	A-3.LN 22	\$0	\$22,518	\$3,330	\$0	\$0	\$274	\$158	\$81	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$11,111	AL-1.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,111	\$0
11		- END USER PAYMENT & COLLECTION	\$21,682	AL-1.LN 13	\$0	\$8,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,944	\$0
12		- END USER BILLING INQUIRY	\$6,380	AL-1.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,380	\$0
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1.LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$65,534		\$0	\$31,256	\$3,330	\$0	\$0	\$274	\$158	\$81	\$0	\$0	\$0	\$30,435	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$5,513	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,513	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$103,733	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,733	\$0
23		- END USER COMMON LINE	\$18,306	DIRECT	\$0	\$18,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$66,922	A-3.LN 24	\$0	\$0	\$9,427	\$0	\$0	\$805	\$569	\$194	\$12,284	\$11,290	\$6,002	\$0	\$26,350
25		SUBTOTAL CUSTOMER SERVICES	\$194,473		\$0	\$18,306	\$9,427	\$0	\$0	\$805	\$569	\$194	\$12,284	\$11,290	\$6,002	\$109,246	\$26,350
26		TOTAL CAT 1 AND CAT 2	\$260,008		\$0	\$49,561	\$12,757	\$0	\$0	\$1,079	\$727	\$276	\$12,284	\$11,290	\$6,002	\$139,681	\$26,350
27		% DISTRIBUTION	100.00%		0.00%	19.06%	4.91%	0.00%	0.00%	0.42%	0.28%	0.11%	4.72%	4.34%	2.31%	53.72%	10.13%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$210,458	/LN 34	\$0	\$38,020	\$11,040	\$0	\$364	\$1,024	\$683	\$228	\$11,019	\$10,050	\$5,368	\$109,592	\$23,072
29		TOTAL SERVICES EXPENSE	\$471,152		\$0	\$87,581	\$23,796	\$0	\$1,050	\$2,103	\$1,410	\$503	\$23,303	\$21,340	\$11,370	\$249,273	\$49,422
30		% DISTRIBUTION	100.00%		0.00%	18.59%	5.05%	0.00%	0.22%	0.45%	0.30%	0.11%	4.95%	4.53%	2.41%	52.91%	10.49%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,165,404		\$0	\$369,575	\$66,326	\$0	\$1,050	\$5,334	\$3,578	\$1,619	\$83,879	\$87,165	\$40,737	\$249,287	\$256,855
32		% DISTRIBUTION	100.00%		0.00%	31.71%	5.69%	0.00%	0.09%	0.46%	0.31%	0.14%	7.20%	7.48%	3.50%	21.39%	22.04%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$260,693		\$0	\$49,561	\$12,757	\$0	\$686	\$1,079	\$727	\$276	\$12,284	\$11,290	\$6,002	\$139,681	\$26,350
34		% DISTRIBUTION	100.00%		0.00%	19.01%	4.89%	0.00%	0.26%	0.41%	0.28%	0.11%	4.71%	4.33%	2.30%	53.58%	10.11%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	19.01%	4.89%	0.00%	0.26%	0.41%	0.28%	0.11%	4.71%	4.33%	2.30%	53.58%	10.11%

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT			DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI	
			COMPANY	SOURCE				INFO	TERM	FACILITY		CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$4,441,872	A-9.LN 25	\$0	\$1,502,738	\$891,961	\$0	\$0	\$47,353	\$16,814	\$4,759	\$424,835	\$445,002	\$179,317	\$260	\$928,833
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	\$2,145,308	A-10.LN 8	\$0	\$893,143	\$147,397	\$0	\$0	\$13,022	\$8,156	\$2,910	\$209,458	\$201,218	\$98,773	\$0	\$571,231
4		ACCESS CHARGE EXPENSE	\$1,095,552	A-10.LN 9	\$0	\$1,095,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,165,404	A-11.LN 31	\$0	\$369,575	\$66,326	\$0	\$1,050	\$5,334	\$3,578	\$1,619	\$83,879	\$87,165	\$40,737	\$249,287	\$256,855
6		TOTAL BIG THREE EXPENSES	\$8,848,135		\$0	\$3,861,008	\$1,105,684	\$0	\$1,050	\$65,708	\$28,548	\$9,288	\$718,171	\$733,384	\$318,828	\$249,547	\$1,756,919
7		% DISTRIBUTION	100.00%		0.00%	43.64%	12.50%	0.00%	0.01%	0.74%	0.32%	0.10%	8.12%	8.29%	3.60%	2.82%	19.86%
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	\$3,295,051	LN 7	\$0	\$1,465,347	\$398,686	\$0	\$418	\$16,334	\$9,841	\$3,628	\$254,839	\$254,604	\$123,550	\$97,705	\$670,099
10		TOTAL CORPORATE OPERATIONS	\$3,295,051		\$0	\$1,465,347	\$398,686	\$0	\$418	\$16,334	\$9,841	\$3,628	\$254,839	\$254,604	\$123,550	\$97,705	\$670,099
11		% DISTRIBUTION	100.00%		0.00%	44.47%	12.10%	0.00%	0.01%	0.50%	0.30%	0.11%	7.73%	7.73%	3.75%	2.97%	20.34%
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.	\$6,931	A-3.LN 10	\$0	\$3,058	\$539	\$0	\$0	\$55	\$31	\$7	\$685	\$532	\$377	\$0	\$1,647
21		TOTAL	\$6,931		\$0	\$3,058	\$539	\$0	\$0	\$55	\$31	\$7	\$685	\$532	\$377	\$0	\$1,647
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$516,609	A-3.LN 10	\$0	\$207,991	\$33,810	\$0	\$0	\$4,388	\$2,157	\$830	\$54,165	\$53,787	\$23,722	\$9	\$135,750
26		TOTAL OPERATING TAXES	\$516,609		\$0	\$207,991	\$33,810	\$0	\$0	\$4,388	\$2,157	\$830	\$54,165	\$53,787	\$23,722	\$9	\$135,750