

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

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	\$531
8		INTANGIBLE ASSETS	\$1,980,697	\$0	\$589,748	\$0	\$387,850	\$0	\$645,904	\$0	\$60
9		TOTAL PLANT IN SERVICE	\$125,769,276	\$0	\$50,625,837	\$0	#####	\$0	\$31,469,385	\$0	\$2,419
10		PROPERTY HELD FOR FUTURE USE	\$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
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$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
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$95,366,391	\$0	\$39,750,352	\$0	\$9,274,894	\$0	\$23,511,827	\$0	\$1,937
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$276	\$0	\$111	\$0	\$0	\$0	\$38	\$0	\$127
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$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
21		OTHER DEFERRED CREDITS - NET	\$183,653	\$0	\$62,194	\$0	\$4,543	\$0	\$45,770	\$0	\$6
22		NET TELEPHONE PLANT	\$27,941,612	\$0	\$10,131,737	\$0	\$1,102,160	\$0	\$7,543,355	\$0	\$462
23		MATERIALS AND SUPPLIES	\$443,096	\$0	\$171,006	\$0	\$17,479	\$0	\$80,871	\$0	\$8
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	\$517,599	\$0	\$210,797	\$0	\$44,418	\$0	\$133,732	\$0	\$10
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
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		PLANT SPECIFIC EXPENSE	\$2,886,274	\$0	\$1,050,399	\$0	\$116,519	\$0	\$774,252	\$0	\$48
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		DEPRECIATION & AMORTIZATION	\$4,441,872	\$0	\$1,502,738	\$0	\$960,886	\$0	\$1,049,154	\$0	\$260
33		MARKETING EXPENSE	\$3,240,860	\$0	\$1,988,695	\$0	\$171,485	\$0	\$509,449	\$0	\$0
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$5,097,737	\$0	\$1,744,734	\$0	\$195,519	\$0	\$1,454,755	\$0	\$65
35		CORPORATE OPERATIONS EXPENSES	\$694,252	\$0	\$281,993	\$0	\$49,044	\$0	\$155,768	\$0	\$13
36		EQUAL ACCESS EXPENSE	\$471,152	\$0	\$87,581	\$0	\$28,863	\$0	\$56,013	\$0	\$249,273
37		OTHER OPERATING TAXES	\$3,295,051	\$0	\$1,465,347	\$0	\$428,908	\$0	\$632,993	\$0	\$97,705
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	\$516,609	\$0	\$207,991	\$0	\$41,185	\$0	\$131,674	\$0	\$9
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	(\$84,045)	\$0	(\$40,144)	\$0	(\$1,990)	\$0	(\$10,679)	\$0	(\$2)
42		STATE INCOME TAX - NET OF ITC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		SUBTOTAL OPER EXPENSE & TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		FEDERAL INCOME TAX - NET OF ITC	\$17,673,488	\$0	\$7,238,936	\$0	\$1,873,900	\$0	\$3,979,127	\$0	\$347,323
45		TOTAL REVENUE REQUIREMENT	\$244,155	\$0	\$88,957	\$0	\$7,493	\$0	\$63,177	\$0	\$4
46		% DISTRIBUTION	\$17,917,643	\$0	\$7,327,893	\$0	\$1,881,392	\$0	\$4,042,305	\$0	\$347,327
47		FROZEN MAG SHIFT	\$349,858	\$0	\$135,201	\$0	\$2,158	\$0	\$102,484	\$0	\$8
48		POST MAG REVENUE REQUIREMENT	\$21,153,776	\$0	\$8,513,492	\$0	\$2,000,069	\$0	\$4,919,040	\$0	\$347,383
49			100.00%	0.00%	39.48%	0.00%	9.87%	0.00%	24.88%	0.00%	1.59%
50			\$0	\$0	\$883,943	\$0	(\$1,060,169)	\$0	\$117,299	\$0	\$0
51			\$21,153,776	\$0	\$9,397,435	\$0	\$939,901	\$0	\$5,036,339	\$0	\$347,383

A-1,1SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT		FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE	B&C	WBI
									INFO	TERM			CHANNEL TERM	CHANNEL TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$28,902,307	(NOTE A)	\$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
2		RATE OF RETURN	9.99%		0.00%	9.99%	10.02%	0.00%	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	\$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	\$0
5		NET RETURN FOR SETTLEMENTS	\$2,886,274	LN 3-LN 4	\$0	\$1,050,399	\$83,203	\$0	\$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	\$0	\$5,881	\$1,280	\$958	\$77,987	\$83,295	\$22,498	\$12	\$221,217
7		LESS: FEDERAL ITC AMORTIZATION	\$328,274	LN 3-LN 23	\$0	\$113,133	\$19,951	\$0	\$0	\$1,626	\$681	\$372	\$32,158	\$35,564	\$13,575	\$4	\$111,210
8		NET FEDERAL INCOME TAX	\$349,858	LN 6-LN 7	\$0	\$135,201	(\$3,281)	\$0	\$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	\$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	\$0
11		NET STATE AND LOCAL INCOME TAX	\$244,155	LN 9-LN 10	\$0	\$88,957	\$4,821	\$0	\$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	\$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	\$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	\$21,153,776		\$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	\$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	\$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	\$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	\$0
22		OTHER INCOME ADJUSTMENTS	\$6,931	A-12, LN 21	\$0	\$3,058	\$539	\$0	\$0	\$55	\$31	\$7	\$685	\$532	\$377	\$0	\$1,647
23		TOTAL INCOME ADJUSTMENTS	\$6,931	LN21+LN22	\$0	\$3,058	\$539	\$0	\$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	\$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	\$0
26		FIT BASE	\$2,551,069		\$0	\$934,208	\$62,713	\$0	\$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	\$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	\$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	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$678,132	LN28-LN29	\$0	\$248,334	\$16,671	\$0	\$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	\$0
32		SIT BASE	\$3,229,201		\$0	\$1,182,541	\$79,384	\$0	\$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	\$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	\$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	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$244,155	LN34-LN35	\$0	\$88,957	\$4,821	\$0	\$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	\$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	\$0

## A-2.1: SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI	
												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	\$33,220,611
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 IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	
		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-4.1 CENTRAL OFFICE EQUIPMENT ALLOCATION

[illegible]

A-4.2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT			DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI
					IN EXCESS OF CAP	CAPPED CL		INFO	TERM	FACILITY		CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY		
28	2230	CENTRAL OFFICE TRANSMISSION														
29		WIDEBAND AND WBI	\$22,361,714	DIRECT	\$0	\$0	\$0	\$0	\$87,693	\$0	\$0	\$6,189,688	\$0	\$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	\$647,878	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$10,380,272	LN 4/DIRECT	\$0	\$9,746,836	\$0	\$0	\$0	\$0	\$0	\$633,436	\$0	\$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	\$0	\$825,473	\$0	\$99,360	\$6,823,124	\$11,417,220	\$0	\$0
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%	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%
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%
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%
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%
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%	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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS														
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		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%

[illegible]

A-7,1of1

					COMMON LINE		TRAFFIC SENSITIVE				SPECIAL ACCESS						
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$6,503,306	A-3.LN 5	\$0	\$2,512,294	\$333,849	\$0	\$0	\$33,654	\$20,290	\$13,401	\$600,286	\$653,268	\$303,758	\$1,937	\$2,030,568
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$7,736,873	A-4.LN 47	\$0	\$0	\$7,736,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$31,637,819	A-4.LN 48	\$0	\$6,756,390	\$0	\$0	\$0	\$611,511	\$0	\$69,133	\$4,860,976	\$8,193,091	\$0	\$0	\$11,146,718
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$49,488,394	A-5.LN 22	\$0	\$30,481,667	\$0	\$0	\$0	\$0	\$412,790	\$43,393	\$4,267,748	\$0	\$4,632,701	\$0	\$9,650,095
9		TOTAL ACCUM DEPR - TPIS	\$95,366,391		\$0	\$39,750,352	\$8,070,721	\$0	\$645,166	\$433,080	\$125,927	\$9,729,010	\$8,846,359	\$4,936,459	\$1,937	\$22,827,381	
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$95,366,391		\$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
12		% DISTRIBUTION	100.00%		0.00%	41.68%	8.46%	0.00%	0.00%	0.68%	0.45%	0.13%	10.20%	9.28%	5.18%	0.00%	23.94%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$276	A-3.LN 10	\$0	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$23	\$2	\$0	\$127
16		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$276		\$0	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$23	\$2	\$0	\$127
18	3500	INTANGIBLE ASSETS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$276		\$0	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$23	\$2	\$0	\$127
21		% DISTRIBUTION	100.00%		0.00%	40.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.67%	8.31%	0.83%	0.00%	46.06%
NET OPERATING DEFERRED INC TAX																	
22	4100&	GENERAL SUPPORT	\$193,032	A-3.LN 5	\$0	\$66,776	\$11,610	\$0	\$0	\$597	\$398	\$574	\$14,133	\$20,591	\$8,586	\$51	\$69,716
23	4340	CENTRAL OFFICE EQUIP	\$1,843,647	A-4.LN 43	\$0	\$328,430	\$216,491	\$0	\$0	\$12,010	\$0	\$3,535	\$182,281	\$401,613	\$0	\$0	\$699,286
24		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$2,338,722	A-5.LN 22	\$0	\$1,202,102	\$0	\$0	\$0	\$0	\$5,501	\$1,458	\$150,187	\$0	\$136,611	\$0	\$842,865
26		UNDISTRIBUTED	\$259,236	A-3.LN 10	\$0	\$95,822	\$14,112	\$0	\$0	\$642	\$353	\$444	\$21,123	\$26,359	\$9,229	\$5	\$91,148
27		TOTAL NET DEFERRED INC TAX	\$4,634,637		\$0	\$1,693,129	\$242,213	\$0	\$0	\$13,249	\$6,252	\$6,010	\$367,724	\$448,563	\$154,425	\$57	\$1,703,015
28		% DISTRIBUTION	100.00%		0.00%	36.53%	5.23%	0.00%	0.00%	0.29%	0.13%	0.13%	7.93%	9.68%	3.33%	0.00%	36.75%
CUST. DEPOSITS & OTHER DEF CRS-NET																	
30	4040&	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	4360	CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		OTHER LONG TERM LIABILITIES	\$183,653	A-3.LN 10	\$0	\$62,194	\$2,722	\$0	\$0	\$374	\$324	\$1,123	\$12,319	\$23,879	\$9,572	\$6	\$71,140
36	4310																
37																	

A-8,1 of 1

				COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS						
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	ACCESS INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	6110	OPERATING EXPENSE AND TAX														
2	6120	NETWORK SUPPORT EXPENSE	\$38,781	A-9,LN 6	\$0	\$17,369	\$1,586	\$0	\$0	\$134	\$83	\$47	\$3,349	\$3,052	\$1,354	\$1
3	6210	GENERAL SUPPORT EXPENSE	\$835,441	A-9,LN 7	\$0	\$342,453	\$56,700	\$0	\$0	\$5,118	\$3,165	\$1,259	\$82,233	\$81,844	\$38,938	\$260
4	6310	CENTRAL OFFICE EXPENSE	\$2,033,664	A-9,LN 15	\$0	\$235,484	\$833,675	\$0	\$0	\$42,101	\$0	\$1,921	\$218,641	\$360,106	\$0	\$0
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6510	CABLE AND WIRE FACILITIES EXP	\$1,533,986	A-9,LN 24	\$0	\$907,432	\$0	\$0	\$0	\$13,565	\$1,533	\$120,612	\$0	\$139,026	\$0	\$351,817
7	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	6540	NETWORK OPERATIONS EXPENSE	\$2,145,308	A-10,LN 7	\$0	\$893,143	\$147,397	\$0	\$13,022	\$8,156	\$2,910	\$209,458	\$201,218	\$98,773	\$0	\$571,231
9	6540	ACCESS / USF EXPENSE	\$1,095,552	A-10,LN 8	\$0	\$1,095,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	6610	MARKETING EXPENSE	\$694,252	A-11,LN 1	\$0	\$281,993	\$42,530	\$0	\$0	\$3,230	\$2,168	\$1,116	\$60,576	\$65,824	\$29,367	\$13
11	6620	SERVICES EXPENSE	\$471,152	A-11,LN29	\$0	\$87,581	\$23,796	\$0	\$1,050	\$2,103	\$1,410	\$503	\$23,303	\$21,340	\$11,370	\$249,273
12	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6720	GENERAL AND ADMINISTRATIVE EXP	\$3,295,051	A-12,LN 9	\$0	\$1,465,347	\$398,686	\$0	\$418	\$16,334	\$9,841	\$3,628	\$254,839	\$254,604	\$123,550	\$97,705
14		SUBTOTAL OPERATING EXPENSE	\$12,143,187		\$0	\$5,326,355	\$1,504,370	\$0	\$1,468	\$82,042	\$38,389	\$12,916	\$973,010	\$987,989	\$442,378	\$347,252
15		% DISTRIBUTION	100.00%		0.00%	43.86%	12.39%	0.00%	0.01%	0.68%	0.32%	0.11%	8.01%	8.14%	3.64%	2.86%
16	6560	DEPRECIATION AND AMORTIZATION	\$5,097,737	A-10,LN 19+27	\$0	\$1,744,734	\$134,871	\$0	\$0	\$40,399	\$11,831	\$8,418	\$558,453	\$747,471	\$148,831	\$65
17	7200	OTHER OPERATING TAX	\$516,609	A-12,LN 25	\$0	\$207,991	\$33,810	\$0	\$0	\$4,388	\$2,157	\$830	\$54,165	\$53,787	\$23,722	\$9
18		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	5240/7100/7	RENT REVENUES/ OTHER INC/ G+L	(\$84,045)	A-10,LN 35	\$0	(\$40,144)	(\$1,569)	\$0	\$0	(\$1)	(\$323)	(\$97)	(\$3,807)	(\$2,527)	(\$4,344)	(\$2)
21		TOTAL OPERATING EXP & TAX	\$17,673,488		\$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
22		% DISTRIBUTION	100.00%		0.00%	40.96%	9.46%	0.00%	0.01%	0.72%	0.29%	0.12%	8.95%	10.11%	3.45%	1.97%
23	7370	NON OPERATING EXPENSE														
24		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		UNCOLLECTIBLES														
28	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
1		BASIS FOR NETWORK SUPPORT EXPENSE															
2		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
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		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
		% 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%
5		PLANT SPECIFIC EXPENSES															
6	6110	GENERAL SUPPORT EXPENSE															
7	6120	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
8		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
9		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
		% 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	\$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%

A-10,1of1			PLANT NON SPECIFIC EXPENSE ALLOCATION													A-10,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
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	\$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	\$10,347	\$1,151	\$131,655	\$0	\$129,891	\$0	\$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	\$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

					COMMON LINE		TRAFFIC SENSITIVE				SPECIAL ACCESS						
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		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
3	6621	TELEPHONE OPERATOR SERVICES															
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$686	DIRECT	\$0	\$0	\$0	\$0	\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER															
8		LOCAL BUSINESS OFFICE															
9		- END USER SVC ORDER PROCESSING															
10		- PRESUBSCRIPTION	\$26,361	A-3,LN 22	\$0	\$22,518	\$3,330	\$0	\$0	\$274	\$158	\$81	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$11,111	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,111	\$0
12		- 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
13		- END USER BILLING INQUIRY	\$6,380	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,380	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$65,534		\$0	\$31,256	\$3,330	\$0	\$0	\$274	\$158	\$81	\$0	\$0	\$0	\$30,435	\$0
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING															
21		- TOLL TICKET PROCESSING	\$5,513	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,513	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$103,733	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,733	\$0
24		- END USER COMMON LINE	\$18,306	DIRECT	\$0	\$18,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- 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
26		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
27		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
28	3.0	% 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%
29		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
30		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
31		% 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%
32		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
33		% 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%
34		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
35		% 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%
36		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 COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
1		BIG THREE EXPENSES															
2		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
3		OTHER PLANT EXPENSE	\$0	A-10,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		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
5		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
6		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
7		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
		% 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%
8	6710	CORPORATE OPERATING EXPENSE															
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		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
11		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
		% 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