

Merged Group E TYCOS

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Merged Group E 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	\$11,821,508	\$5,786,806	\$1,479,783	\$2,498,414	\$494	\$2,056,012
2	AMORIZATION OF ITC	\$67,816	\$38,512	\$7,238	\$10,328	\$2	\$11,738
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$2,928	\$1,655	\$330	\$514	\$0	\$431
5	STATE INCOME TAX	\$122,760	\$46,859	\$22,745	\$40,703	\$4	\$12,450
6	OPERATING EXPENSES & OTHER TAXES	\$8,808,046	\$4,692,680	\$1,260,658	\$1,574,619	\$168,209	\$1,111,881
7	GROSS RECEIPTS & PSC TAX	\$12,435	\$7,077	\$1,156	\$1,768	\$182	\$2,253
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	\$4,451,744	\$0	\$2,389,748	\$0	\$675,820	\$0	\$583,591
2		CENTRAL OFFICE SWITCHING	\$6,934,263	\$0	\$0	\$0	\$6,934,263	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$21,418,493	\$0	\$6,771,444	\$0	\$1,383,255	\$0	\$5,283,210
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$39,081,787	\$0	\$28,828,226	\$0	\$962,525	\$0	\$3,153,853
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$876,812	\$0	\$500,841	\$0	\$135,153	\$0	\$126,749
9		TOTAL PLANT IN SERVICE	\$72,763,099	\$0	\$38,490,259	\$0	#####	\$0	\$9,147,403
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,180,204	\$0	\$632,698	\$0	\$205,012	\$0	\$131,232
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.	\$73,943,303	\$0	\$39,122,957	\$0	#####	\$0	\$9,278,635
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$61,094,491	\$0	\$32,690,598	\$0	\$8,824,662	\$0	\$7,012,590
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	\$1,561,416	\$0	\$947,241	\$0	\$43,268	\$0	\$293,126
21		OTHER DEFERRED CREDITS - NET	\$1,208	\$0	\$667	\$0	\$383	\$0	\$74
22		NET TELEPHONE PLANT	\$11,286,188	\$0	\$5,484,451	\$0	\$1,427,715	\$0	\$1,972,845
23		MATERIALS AND SUPPLIES	\$274,470	\$0	\$166,052	\$0	\$15,777	\$0	\$48,481
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	\$260,850	\$0	\$136,302	\$0	\$36,289	\$0	\$34,687
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$11,821,508	\$0	\$5,786,806	\$0	\$1,479,781	\$0	\$2,056,013
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$1,181,624	\$0	\$578,534	\$0	\$147,995	\$0	\$205,402
30		PLANT SPECIFIC EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,221,298	\$0	\$1,056,630	\$0	\$492,463	\$0	\$272,292
32		DEPRECIATION & AMORTIZATION	\$1,805,653	\$0	\$1,235,880	\$0	\$172,230	\$0	\$163,862
33		MARKETING EXPENSE	\$2,340,772	\$0	\$1,223,061	\$0	\$224,638	\$0	\$393,804
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$334,591	\$0	\$181,300	\$0	\$50,623	\$0	\$43,302
35		CORPORATE OPERATIONS EXPENSES	\$256,519	\$0	\$45,844	\$0	\$32,121	\$0	\$24,121
36		EQUAL ACCESS EXPENSE	\$1,688,887	\$0	\$886,374	\$0	\$262,988	\$0	\$187,704
37		OTHER OPERATING TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		GROSS RECEIPTS TAX	\$272,679	\$0	\$143,504	\$0	\$29,013	\$0	\$39,930
39		UNCOLLECTIBLES/RENT REVENUES	\$12,435	\$0	\$7,076	\$0	\$1,156	\$0	\$2,253
40		NON OPERATING EXPENSE	(\$112,353)	\$0	(\$79,913)	\$0	(\$3,418)	\$0	(\$13,134)
41		SUBTOTAL OPERATING EXPENSE	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)
42		STATE INCOME TAX - NET OF ITC	\$8,820,482	\$0	\$4,699,756	\$0	\$1,261,814	\$0	\$1,114,133
43		SUBTOTAL OPER EXPENSE & TAX	\$122,760	\$0	\$46,857	\$0	\$22,745	\$0	\$12,449
44		FEDERAL INCOME TAX - NET OF ITC	\$8,943,241	\$0	\$4,746,613	\$0	\$1,284,559	\$0	\$1,126,583
45		TOTAL REVENUE REQUIREMENT	\$227,481	\$0	\$104,599	\$0	\$30,093	\$0	\$39,628
46		% DISTRIBUTION	\$10,352,346	\$0	\$5,429,746	\$0	\$1,462,647	\$0	\$1,371,613
47		FROZEN MAG SHIFT	100.00%	0.00%	53.43%	0.00%	16.13%	0.00%	11.19%
48		POST MAG REVENUE REQUIREMENT	\$0	\$0	\$425,286	\$0	(\$507,759)	\$0	\$33,082
			\$10,352,346	\$0	\$5,855,032	\$0	\$954,888	\$0	\$1,404,695

A-1, SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$11,821,508 (NOTE A)	\$0	\$5,786,806	\$927,033	\$0	\$0	\$460,770	\$84,722	\$7,256	\$1,139,993	\$1,063,995	\$294,426	\$494	\$2,056,013
2		RATE OF RETURN	10.00%	0.00%	10.00%	10.01%	0.00%	0.00%	9.99%	10.00%	9.98%	9.9925%	9.98900%	10.00122%	10.01%	9.99%
3		RETURN ON INVESTMENT	\$1,181,624 LN 1*LN 2	\$0	\$578,534	\$92,784	\$0	\$0	\$46,018	\$8,469	\$724	\$113,913	\$106,282	\$29,446	\$49	\$205,402
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	\$1,181,624 LN 3-LN 4	\$0	\$578,534	\$92,784	\$0	\$0	\$46,018	\$8,469	\$724	\$113,913	\$106,282	\$29,446	\$49	\$205,402
6		FEDERAL INCOME TAX	\$295,297 LN 30	\$0	\$143,110	\$23,071	\$0	\$0	\$12,028	\$2,053	\$177	\$28,856	\$27,331	\$7,292	\$13	\$51,366
7		LESS: FEDERAL ITC AMORTIZATION	\$67,816 A-12, LN 23	\$0	\$38,512	\$5,739	\$0	\$0	\$725	\$716	\$57	\$5,099	\$3,297	\$1,932	\$2	\$11,738
8		NET FEDERAL INCOME TAX	\$227,481 LN 6-LN 7	\$0	\$104,599	\$17,332	\$0	\$0	\$11,303	\$1,338	\$120	\$23,757	\$24,034	\$5,360	\$11	\$39,628
9		STATE AND LOCAL INCOME TAX	\$122,760 LN 36	\$0	\$46,857	\$17,259	\$0	\$0	\$4,547	\$1,012	(\$72)	\$15,256	\$19,673	\$5,774	\$5	\$12,449
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	\$122,760 LN 9-LN 10	\$0	\$46,857	\$17,259	\$0	\$0	\$4,547	\$1,012	(\$72)	\$15,256	\$19,673	\$5,774	\$5	\$12,449
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	\$8,808,047 A-8, LN 20	\$0	\$4,692,679	\$962,803	\$0	\$2,170	\$196,577	\$93,217	\$5,891	\$727,346	\$603,474	\$243,799	\$168,209	\$1,111,880
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	\$10,339,910	\$0	\$5,422,669	\$1,090,178	\$0	\$2,170	\$258,445	\$104,035	\$6,663	\$880,272	\$753,463	\$284,379	\$168,274	\$1,369,361
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	LN16*LN17	\$0	\$7,076	\$860	\$0	\$1	\$188	\$106	\$0	\$913	\$559	\$296	\$182	\$2,253
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$10,352,346 LN16+LN18	\$0	\$5,429,746	\$1,091,038	\$0	\$2,171	\$258,634	\$104,141	\$6,663	\$881,186	\$754,022	\$284,676	\$168,456	\$1,371,613
OPTIONAL GROSS UP INCOME TAX CALCULATION																
20		RETURN ON INVESTMENT	\$1,181,624 LN 3	\$0	\$578,534	\$92,784	\$0	\$0	\$46,018	\$8,469	\$724	\$113,913	\$106,282	\$29,446	\$49	\$205,402
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	\$2,929 A-12, LN 21	\$0	\$1,657	\$253	\$0	\$0	\$43	\$29	\$2	\$262	\$170	\$81	\$0	\$431
23		TOTAL INCOME ADJUSTMENTS	\$2,929 LN21+LN22	\$0	\$1,657	\$253	\$0	\$0	\$43	\$29	\$2	\$262	\$170	\$81	\$0	\$431
24		RETURN LESS INCOME ADJ	\$1,178,695 LN20-LN23	\$0	\$576,878	\$92,531	\$0	\$0	\$45,975	\$8,440	\$721	\$113,652	\$106,112	\$29,365	\$49	\$204,971
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	\$1,110,879	\$0	\$538,366	\$86,792	\$0	\$0	\$45,250	\$7,724	\$664	\$108,553	\$102,815	\$27,433	\$47	\$193,234
27		FEDERAL TAXABLE INCOME	\$1,110,879	\$0	\$538,366	\$86,792	\$0	\$0	\$45,250	\$7,724	\$664	\$108,553	\$102,815	\$27,433	\$47	\$193,234
28	35.00%	FEDERAL INCOME TAX	\$295,297 LN 27*FTR	\$0	\$143,110	\$23,071	\$0	\$0	\$12,028	\$2,053	\$177	\$28,856	\$27,331	\$7,292	\$13	\$51,366
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	\$295,297 LN28-LN29	\$0	\$143,110	\$23,071	\$0	\$0	\$12,028	\$2,053	\$177	\$28,856	\$27,331	\$7,292	\$13	\$51,366
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	\$1,406,175	\$0	\$681,476	\$109,863	\$0	\$0	\$57,279	\$9,777	\$841	\$137,409	\$130,146	\$34,725	\$60	\$244,600
33		STATE TAXABLE INCOME	\$1,406,175	\$0	\$681,476	\$109,863	\$0	\$0	\$57,279	\$9,777	\$841	\$137,409	\$130,146	\$34,725	\$60	\$244,600
34	9.80%	STATE INCOME TAX	\$122,760 LN 33*STR	\$0	\$46,857	\$17,259	\$0	\$0	\$4,547	\$1,012	(\$72)	\$15,256	\$19,673	\$5,774	\$5	\$12,449
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	\$122,760 LN34-LN35	\$0	\$46,857	\$17,259	\$0	\$0	\$4,547	\$1,012	(\$72)	\$15,256	\$19,673	\$5,774	\$5	\$12,449
37		FEDERAL TAX AT MAXIMUM RATE	\$295,297	\$0	\$143,110	\$23,071	\$0	\$0	\$12,028	\$2,053	\$177	\$28,856	\$27,331	\$7,292	\$13	\$51,366
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		DEDICATED		SPECIAL ACCESS		B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$4,451,744	A-3, LN 4	\$0	\$2,389,748	\$509,372	\$0	\$0	\$103,539	\$58,779	\$4,130	\$392,896	\$275,752	\$131,869	\$2,068	\$583,591
2	2210	CENTRAL OFFICE SWITCHING	\$6,934,263	A-4, LN 21+25	\$0	\$0	\$6,934,263	\$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	\$21,418,493	A-4, LN 41	\$0	\$6,771,444	\$0	\$0	\$0	\$1,350,449	\$0	\$32,806	\$3,363,243	\$4,617,341	\$0	\$0	\$5,283,210
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	\$39,081,787	A-5, LN 21	\$0	\$28,828,226	\$0	\$0	\$0	\$0	\$941,064	\$21,461	\$3,183,153	\$0	\$2,954,030	\$0	\$3,153,853
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	\$876,812	A-3, LN 15	\$0	\$500,841	\$55,150	\$0	\$0	\$51,276	\$28,410	\$316	\$57,460	\$36,405	\$20,171	\$33	\$126,749
9		TOTAL PLANT IN SERVICE	\$72,763,099		\$0	\$38,490,259	\$7,498,784	\$0	\$0	\$1,505,264	\$1,028,254	\$58,713	\$6,996,752	\$4,929,498	\$3,106,071	\$2,102	\$9,147,403
10		% DISTRIBUTION	100.00%		0.00%	52.90%	10.32%	0.00%	0.00%	2.07%	1.41%	0.08%	9.61%	6.77%	4.27%	0.00%	12.57%
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	\$1,180,204	A-6, LN 13	\$0	\$632,698	\$173,117	\$0	\$0	\$19,410	\$11,704	\$781	\$109,367	\$59,254	\$42,604	\$36	\$131,232
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.	\$73,943,303		\$0	\$39,122,957	\$7,671,901	\$0	\$0	\$1,524,674	\$1,039,958	\$59,494	\$7,106,119	\$4,988,752	\$3,148,675	\$2,137	\$9,278,635
16		% DISTRIBUTION	100.00%		0.00%	52.91%	10.39%	0.00%	0.00%	2.06%	1.41%	0.08%	9.61%	6.75%	4.26%	0.00%	12.54%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$61,094,491	A-7, LN 9	\$0	\$32,690,598	\$6,738,682	\$0	\$0	\$1,082,526	\$951,116	\$52,337	\$5,876,462	\$3,872,777	\$2,815,779	\$1,624	\$7,012,590
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	\$1,561,416	A-7, LN 28	\$0	\$947,241	\$43,989	\$0	\$0	(\$10,781)	\$9,871	\$190	\$137,149	\$82,966	\$57,631	\$35	\$293,126
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$1,208	A-7, LNS 30-34	\$0	\$667	\$307	\$0	\$0	\$30	\$47	\$0	\$30	\$53	\$2	\$0	\$74
24		NET TELEPHONE PLANT	\$11,286,188		\$0	\$5,484,451	\$888,924	\$0	\$0	\$452,900	\$78,924	\$6,967	\$1,092,479	\$1,032,957	\$275,263	\$479	\$1,972,845
25		% DISTRIBUTION	100.00%		0.00%	48.62%	7.91%	0.00%	0.00%	4.00%	0.70%	0.06%	9.67%	9.13%	2.44%	0.00%	17.45%
26	1220	MATERIALS AND SUPPLIES	\$274,470	A-3, LN 16	\$0	\$166,052	\$10,841	\$0	\$0	\$2,525	\$2,334	\$77	\$22,234	\$13,523	\$8,396	\$8	\$48,481
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	\$260,850	A-3, LN 10	\$0	\$136,302	\$27,269	\$0	\$0	\$5,344	\$3,464	\$213	\$25,281	\$17,515	\$10,768	\$8	\$34,687
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$11,821,508		\$0	\$5,786,806	\$927,033	\$0	\$0	\$460,770	\$84,722	\$7,256	\$1,139,993	\$1,063,995	\$294,426	\$494	\$2,056,013
32		% DISTRIBUTION	100.00%		0.00%	48.95%	7.84%	0.00%	0.00%	3.90%	0.72%	0.06%	9.64%	9.00%	2.49%	0.00%	17.39%

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	B&C	WBI		
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$28,352,756	A-4, LN 42	\$0	\$6,771,444	\$6,934,263	\$0	\$0	\$1,350,449	\$0	\$32,806	\$3,363,243	\$4,617,341	\$0	\$0	\$5,283,210
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	\$39,081,787	A-5, LN 23	\$0	\$28,828,226	\$0	\$0	\$0	\$941,064	\$21,461	\$3,183,153	\$0	\$2,954,030	\$0	\$0	\$3,153,853
1d		TOTAL	\$67,434,543		\$0	\$35,599,670	\$6,934,263	\$0	\$0	\$1,350,449	\$941,064	\$54,267	\$6,546,396	\$4,617,341	\$2,954,030	\$0	\$8,437,063
1e		% DISTRIBUTION	100.00%		0.00%	52.79%	10.28%	0.00%	0.00%	2.00%	1.40%	0.08%	9.71%	6.85%	4.38%	0.00%	12.51%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,358,807	LN 1e	\$0	\$2,339,759	\$499,958	\$0	\$0	\$101,647	\$57,573	\$4,042	\$384,818	\$270,226	\$128,821	\$0	\$571,964
3		GENERAL PURPOSE COMPUTERS	\$92,938	LN 1e & DIRE	\$0	\$49,989	\$9,413	\$0	\$0	\$1,892	\$1,207	\$88	\$8,078	\$5,527	\$3,048	\$2,068	\$11,627
4		TOTAL GENERAL SUPPORT ASSETS	\$4,451,744		\$0	\$2,389,748	\$509,372	\$0	\$0	\$103,539	\$58,779	\$4,130	\$392,896	\$275,752	\$131,869	\$2,068	\$583,591
5		% DISTRIBUTION	100.00%		0.00%	53.68%	11.44%	0.00%	0.00%	2.33%	1.32%	0.09%	8.83%	6.19%	2.96%	0.05%	13.11%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$71,886,288		\$0	\$37,989,418	\$7,443,635	\$0	\$0	\$1,453,988	\$999,844	\$58,397	\$6,939,292	\$4,893,093	\$3,085,899	\$2,068	\$9,020,654
7		% DISTRIBUTION	100.00%		0.00%	52.85%	10.35%	0.00%	0.00%	2.02%	1.39%	0.08%	9.65%	6.81%	4.29%	0.00%	12.55%
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	\$71,886,288		\$0	\$37,989,418	\$7,443,635	\$0	\$0	\$1,453,988	\$999,844	\$58,397	\$6,939,292	\$4,893,093	\$3,085,899	\$2,068	\$9,020,654
10		% DISTRIBUTION	100.00%		0.00%	52.85%	10.35%	0.00%	0.00%	2.02%	1.39%	0.08%	9.65%	6.81%	4.29%	0.00%	12.55%
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	\$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	\$876,812	LN 10	\$0	\$500,841	\$55,150	\$0	\$0	\$51,276	\$28,410	\$316	\$57,460	\$36,405	\$20,171	\$33	\$126,749
16	1220	MATERIALS AND SUPPLIES	\$274,470	LN 10	\$0	\$166,052	\$10,841	\$0	\$0	\$2,525	\$2,334	\$77	\$22,234	\$13,523	\$8,396	\$8	\$48,481
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	\$47,945,281		\$0	\$37,989,418	\$7,443,635	\$0	\$0	\$1,453,988	\$999,844	\$58,397	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	79.23%	15.53%	0.00%	0.00%	3.03%	2.09%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$31,834,873		\$0	\$0	\$6,934,263	\$0	\$0	\$1,350,449	\$941,064	\$54,267	\$6,546,396	\$4,617,341	\$2,954,030	\$0	\$8,437,063
24		% DISTRIBUTION	100.00%		0.00%	0.00%	21.78%	0.00%	0.00%	4.24%	2.96%	0.17%	20.56%	14.50%	9.28%	0.00%	26.50%



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	\$8,179,827	DIRECT	\$0	\$0	\$0	\$0	\$0	\$31,847	\$0	\$0	\$2,864,770	\$0	\$0	\$5,283,210	
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)	\$357,552	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357,552	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$7,269,917	LN 4/DIRECT	\$0	\$6,771,444	\$0	\$0	\$0	\$0	\$0	\$0	\$498,473	\$0	\$0	\$0	
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		ACCESS - BASIC	\$5,130,756	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$841,283	\$0	\$32,806	\$0	\$4,256,667	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$3,122	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,122	\$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	\$5,133,878		\$0	\$0	\$0	\$0	\$0	\$841,283	\$0	\$32,806	\$0	\$4,259,789	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$477,319	DIRECT	\$0	\$0	\$0	\$0	\$0	\$477,319	\$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	\$21,418,493		\$0	\$6,771,444	\$0	\$0	\$0	\$1,350,449	\$0	\$32,806	\$3,363,243	\$4,617,341	\$0	\$0	\$5,283,210
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$28,352,756		\$0	\$6,771,444	\$6,934,263	\$0	\$0	\$1,350,449	\$0	\$32,806	\$3,363,243	\$4,617,341	\$0	\$0	\$5,283,210
43		% DISTRIBUTION	100.00%		0.00%	23.88%	24.46%	0.00%	0.00%	4.76%	0.00%	0.12%	11.86%	16.29%	0.00%	0.00%	18.63%
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%	37.71%	0.00%	0.00%	0.00%	7.94%	0.00%	0.13%	13.25%	18.02%	0.00%	0.00%	22.94%

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

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 TERM
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%
2		IX CIRCUIT MILES - MSG CWF	108%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.48%	7.21%	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
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$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
8		SUBTOTAL	\$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
10		TOTAL ORIG/TERM EQUIP	\$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
12	2410	CABLE AND WIRE FACILITIES													
13		SUBSCRIBER LINE	\$29,370,721	LN 1/DIRECT	\$0	\$28,828,226	\$0	\$0	\$0	\$0	\$0	\$542,496	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$5,825,701	DIRECT	\$0	\$0	\$0	\$0	\$0	\$34,958	\$0	\$2,640,657	\$0	\$0	\$3,150,085
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$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
16		INTEREXCHANGE WIDEBAND & DSL	\$2,869,870	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,869,870	\$0	\$0
17a		IX TRUNK - ACCESS	\$539,735	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$434,114	\$21,461	\$0	\$0	\$84,160	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$3,768	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,768
19		HOST/REMOTE	\$471,992	DIRECT	\$0	\$0	\$0	\$0	\$0	\$471,992	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$39,081,787		\$0	\$28,828,226	\$0	\$0	\$0	\$941,064	\$21,461	\$3,183,153	\$0	\$2,954,030	\$3,153,853
22		% DISTRIBUTION	100.00%		0.00%	73.76%	0.00%	0.00%	0.00%	2.41%	0.05%	8.14%	0.00%	7.56%	8.07%
23		TOTAL CABLE & WIRE FACILITIES	\$39,081,787		\$0	\$28,828,226	\$0	\$0	\$0	\$941,064	\$21,461	\$3,183,153	\$0	\$2,954,030	\$3,153,853
24		% DISTRIBUTION	100.00%		0.00%	73.76%	0.00%	0.00%	0.00%	2.41%	0.05%	8.14%	0.00%	7.56%	8.07%







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	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			FACILITY
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$71,886,288	VARIOUS	\$0	\$37,989,418	\$7,443,635	\$0	\$0	\$1,453,988	\$999,844	\$58,397	\$6,939,292	\$4,893,093	\$3,085,899	\$2,068	\$9,020,654
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3		TOTAL	\$71,886,288		\$0	\$37,989,418	\$7,443,635	\$0	\$0	\$1,453,988	\$999,844	\$58,397	\$6,939,292	\$4,893,093	\$3,085,899	\$2,068	\$9,020,654
4		% DISTRIBUTION	100.00%		0.00%	52.85%	10.35%	0.00%	0.00%	2.02%	1.39%	0.08%	9.65%	6.81%	4.29%	0.00%	12.55%
PLANT SPECIFIC EXPENSES																	
GENERAL SUPPORT EXPENSE																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$20,546	LN 4	\$0	\$10,015	\$3,295	\$0	\$0	\$648	\$315	\$31	\$1,884	\$1,333	\$688	\$1	\$2,339
7	6120	GENERAL SUPPORT	\$471,232	A-3, LN 5	\$0	\$252,997	\$47,049	\$0	\$0	\$10,406	\$6,190	\$418	\$43,010	\$30,741	\$16,568	\$236	\$63,616
8		TOTAL GENERAL SUPPORT EXP	\$491,778		\$0	\$263,012	\$50,344	\$0	\$0	\$11,054	\$6,504	\$449	\$44,893	\$32,074	\$17,256	\$237	\$65,955
9		% DISTRIBUTION	100.00%		0.00%	53.48%	10.24%	0.00%	0.00%	2.25%	1.32%	0.09%	9.13%	6.52%	3.51%	0.05%	13.41%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$371,943	A-4, LN 47	\$0	\$0	\$371,943	\$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	\$572,616	A-4, LN 48	\$0	\$191,866	\$0	\$0	\$0	\$32,205	\$0	\$573	\$85,617	\$123,248	\$0	\$0	\$139,107
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	\$944,558		\$0	\$191,866	\$371,943	\$0	\$0	\$32,205	\$0	\$573	\$85,617	\$123,248	\$0	\$0	\$139,107
16		% DISTRIBUTION	100.00%		0.00%	20.31%	39.38%	0.00%	0.00%	3.41%	0.00%	0.06%	9.06%	13.05%	0.00%	0.00%	14.73%
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	\$784,961	A-5, LN 22	\$0	\$601,751	\$0	\$0	\$0	\$19,156	\$235	\$52,033	\$0	\$44,555	\$0	\$67,230	
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,221,298		\$0	\$1,056,630	\$422,287	\$0	\$0	\$43,259	\$25,660	\$1,257	\$182,543	\$155,322	\$61,811	\$237	\$272,292
26		% DISTRIBUTION	100.00%		0.00%	47.57%	19.01%	0.00%	0.00%	1.95%	1.16%	0.06%	8.22%	6.99%	2.78%	0.01%	12.26%

PLANT NON 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				
1		CENTRAL OFFICE EQUIPMENT	\$28,352,756	A-4, LN 38	\$0	\$6,771,444	\$6,934,263	\$0	\$0	\$1,350,449	\$0	\$32,806	\$3,363,243	\$4,617,341	\$0	\$0	\$5,283,210
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	\$39,081,787	A-5, LN 21	\$0	\$28,828,226	\$0	\$0	\$0	\$0	\$941,064	\$21,461	\$3,183,153	\$0	\$2,954,030	\$0	\$3,153,853
4		TOTAL	\$67,434,543		\$0	\$35,599,670	\$6,934,263	\$0	\$0	\$1,350,449	\$941,064	\$54,267	\$6,546,396	\$4,617,341	\$2,954,030	\$0	\$8,437,063
5		% DISTRIBUTION	100.00%		0.00%	52.79%	10.28%	0.00%	0.00%	2.00%	1.40%	0.08%	9.71%	6.85%	4.38%	0.00%	12.51%
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	\$1,225,917	LN 5	\$0	\$656,143	\$127,304	\$0	\$0	\$27,571	\$16,268	\$1,087	\$111,848	\$77,451	\$44,383	\$0	\$163,862
8	6540	ACCESS / USF EXPENSE	\$579,736	DIRECT	\$0	\$579,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$119,280	A-3, LN 5	\$0	\$65,640	\$11,749	\$0	\$0	\$2,713	\$1,636	\$87	\$10,197	\$6,370	\$4,230	\$59	\$16,599
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$98,313	A-4, LN 47	\$0	\$0	\$98,313	\$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	\$1,022,753	A-4, LN 48	\$0	\$344,834	\$0	\$0	\$0	\$71,894	\$0	\$1,320	\$142,046	\$199,370	\$0	\$0	\$263,289
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	\$995,956	A-5, LN 22	\$0	\$756,124	\$0	\$0	\$0	\$0	\$21,828	\$305	\$63,041	\$0	\$54,720	\$0	\$99,938
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,236,301		\$0	\$1,166,598	\$110,062	\$0	\$0	\$74,607	\$23,464	\$1,711	\$215,284	\$205,739	\$58,950	\$59	\$379,826
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	\$2,236,301		\$0	\$1,166,598	\$110,062	\$0	\$0	\$74,607	\$23,464	\$1,711	\$215,284	\$205,739	\$58,950	\$59	\$379,826
20		% DISTRIBUTION	100.00%		0.00%	52.17%	4.92%	0.00%	0.00%	3.34%	1.05%	0.08%	9.63%	9.20%	2.64%	0.00%	16.98%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + D	\$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	\$104,470	A-3, LN 10	\$0	\$56,463	\$10,715	\$0	\$0	\$2,529	\$1,465	\$83	\$9,151	\$6,368	\$3,713	\$3	\$13,978
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	\$104,470		\$0	\$56,463	\$10,715	\$0	\$0	\$2,529	\$1,465	\$83	\$9,151	\$6,368	\$3,713	\$3	\$13,978
28		% DISTRIBUTION	100.00%		0.00%	54.05%	10.26%	0.00%	0.00%	2.42%	1.40%	0.08%	8.76%	6.10%	3.55%	0.00%	13.38%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$4,146,425		\$0	\$2,458,941	\$248,081	\$0	\$0	\$104,707	\$41,197	\$2,882	\$336,283	\$289,559	\$107,047	\$62	\$557,665
30		% DISTRIBUTION	100.00%		0.00%	59.30%	5.98%	0.00%	0.00%	2.53%	0.99%	0.07%	8.11%	6.98%	2.58%	0.00%	13.45%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7	GEN SUPPORT ASSETS	\$6,396	A-3, LN 5	\$0	\$3,256	\$932	\$0	\$0	\$273	\$62	\$6	\$666	\$529	\$51	\$2	\$620
32	5240/7100/7	CENTRAL OFFICE EQUIPMENT	(\$697)	A-4, LN 43	\$0	(\$198)	\$51	\$0	\$0	(\$290)	\$0	\$3	\$21	\$64	\$0	\$0	(\$346)
33	5240/7100/7	CABLE & WIRE FACILITIES	\$106,654	A-5, LN 22	\$0	\$76,855	\$0	\$0	\$0	\$0	\$2,374	\$9	\$7,492	\$0	\$7,062	\$0	\$12,861
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	\$112,353		\$0	\$79,913	\$983	\$0	\$0	(\$17)	\$2,436	\$17	\$8,178	\$593	\$7,113	\$2	\$13,134

CUSTOMER OPERATIONS EXPENSE ALLOCATION

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		
		CUSTOMER OPERATIONS EXPENSES															
1	6610	MARKETING	\$334,591	A-3, LN 10	\$0	\$181,300	\$36,869	\$0	\$0	\$8,636	\$4,828	\$290	\$28,334	\$19,556	\$11,465	\$10	\$43,302
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$271	SWS-OPERAT	\$0	\$0	\$0	\$0	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$754	DIRECT	\$0	\$0	\$0	\$0	\$754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$358	DIRECT	\$0	\$0	\$0	\$0	\$358	\$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	\$20,576	A-3, LN 22	\$0	\$16,524	\$2,944	\$0	\$0	\$660	\$426	\$21	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$8,488	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,488	\$0
11		- END USER PAYMENT & COLLECTION	\$17,005	AL-1, LN 13	\$0	\$4,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,159	\$0
12		- END USER BILLING INQUIRY	\$4,935	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,935	\$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	\$51,004		\$0	\$21,370	\$2,944	\$0	\$0	\$660	\$426	\$21	\$0	\$0	\$0	\$25,582	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$2,496	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,496	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$52,527	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,527	\$0
23		- END USER COMMON LINE	\$9,270	DIRECT	\$0	\$9,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$54,207	A-3, LN 24	\$0	\$0	\$13,030	\$0	\$0	\$4,298	\$2,290	\$86	\$9,519	\$6,036	\$3,687	\$0	\$15,261
25		SUBTOTAL CUSTOMER SERVICES	\$118,499		\$0	\$9,270	\$13,030	\$0	\$0	\$4,298	\$2,290	\$86	\$9,519	\$6,036	\$3,687	\$55,022	\$15,261
26		TOTAL CAT 1 AND CAT 2	\$169,503		\$0	\$30,640	\$15,974	\$0	\$0	\$4,958	\$2,716	\$107	\$9,519	\$6,036	\$3,687	\$80,604	\$15,261
27		% DISTRIBUTION	100.00%		0.00%	18.08%	9.42%	0.00%	0.00%	2.92%	1.60%	0.06%	5.62%	3.56%	2.18%	47.55%	9.00%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$85,633	/LN 34	\$0	\$15,204	\$5,014	\$0	\$294	\$885	\$700	\$89	\$5,756	\$3,831	\$2,372	\$42,627	\$8,860
29		TOTAL SERVICES EXPENSE	\$256,519		\$0	\$45,844	\$20,988	\$0	\$1,677	\$5,843	\$3,416	\$196	\$15,275	\$9,867	\$6,060	\$123,231	\$24,121
30		% DISTRIBUTION	100.00%		0.00%	17.87%	8.18%	0.00%	0.65%	2.28%	1.33%	0.08%	5.95%	3.85%	2.36%	48.04%	9.40%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$591,110		\$0	\$227,144	\$57,857	\$0	\$1,677	\$14,479	\$8,244	\$486	\$43,610	\$29,423	\$17,524	\$123,241	\$67,424
32		% DISTRIBUTION	100.00%		0.00%	38.43%	9.79%	0.00%	0.28%	2.45%	1.39%	0.08%	7.38%	4.98%	2.96%	20.85%	11.41%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$170,886		\$0	\$30,640	\$15,974	\$0	\$1,383	\$4,958	\$2,716	\$107	\$9,519	\$6,036	\$3,687	\$80,604	\$15,261
34		% DISTRIBUTION	100.00%		0.00%	17.93%	9.35%	0.00%	0.81%	2.90%	1.59%	0.06%	5.57%	3.53%	2.16%	47.17%	8.93%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	17.93%	9.35%	0.00%	0.81%	2.90%	1.59%	0.06%	5.57%	3.53%	2.16%	47.17%	8.93%

CORPORATE 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	EQUAL SWITCHING ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT TERM	CHANNEL TERM			CHANNEL MILEAGE FACILITY		
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$2,221,298	A-9,LN 25	\$0	\$1,056,630	\$422,287	\$0	\$0	\$43,259	\$25,660	\$1,257	\$182,543	\$155,322	\$61,811	\$237	\$272,292
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	\$1,225,917	A-10,LN 8	\$0	\$656,143	\$127,304	\$0	\$0	\$27,571	\$16,268	\$1,087	\$111,848	\$77,451	\$44,383	\$0	\$163,862
4		ACCESS CHARGE EXPENSE	\$579,736	A-10,LN 9	\$0	\$579,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$591,110	A-11,LN 31	\$0	\$227,144	\$57,857	\$0	\$1,677	\$14,479	\$8,244	\$486	\$43,610	\$29,423	\$17,524	\$123,241	\$67,424
6		TOTAL BIG THREE EXPENSES	\$4,618,061		\$0	\$2,519,653	\$607,448	\$0	\$1,677	\$85,309	\$50,172	\$2,831	\$338,000	\$262,196	\$123,719	\$123,478	\$503,577
7		% DISTRIBUTION	100.00%		0.00%	54.56%	13.15%	0.00%	0.04%	1.85%	1.09%	0.06%	7.32%	5.68%	2.68%	2.67%	10.90%
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	\$1,688,887	LN 7	\$0	\$886,374	\$213,994	\$0	\$493	\$30,274	\$17,115	\$1,112	\$145,028	\$110,430	\$51,700	\$44,663	\$187,704
10		TOTAL CORPORATE OPERATIONS	\$1,688,887		\$0	\$886,374	\$213,994	\$0	\$493	\$30,274	\$17,115	\$1,112	\$145,028	\$110,430	\$51,700	\$44,663	\$187,704
11		% DISTRIBUTION	100.00%		0.00%	52.48%	12.67%	0.00%	0.03%	1.79%	1.01%	0.07%	8.59%	6.54%	3.06%	2.64%	11.11%
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.	\$2,929	A-3,LN 10	\$0	\$1,657	\$253	\$0	\$0	\$43	\$29	\$2	\$262	\$170	\$81	\$0	\$431
21		TOTAL	\$2,929		\$0	\$1,657	\$253	\$0	\$0	\$43	\$29	\$2	\$262	\$170	\$81	\$0	\$431
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	\$272,679	A-3,LN 10	\$0	\$143,504	\$21,566	\$0	\$0	\$3,841	\$3,436	\$170	\$28,060	\$19,334	\$12,831	\$7	\$39,930
26		TOTAL OPERATING TAXES	\$272,679		\$0	\$143,504	\$21,566	\$0	\$0	\$3,841	\$3,436	\$170	\$28,060	\$19,334	\$12,831	\$7	\$39,930