

Merged Group F TYCOS

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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	\$15,470,477	\$5,475,065	\$1,237,928	\$5,279,639	\$410	\$3,477,438
2	AMORIZATION OF ITC	\$99,955	\$39,853	\$6,075	\$28,575	\$3	\$25,450
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$3,038	\$1,365	\$240	\$849	\$0	\$583
5	STATE INCOME TAX	\$190,892	\$60,607	\$13,687	\$70,240	\$3	\$46,352
6	OPERATING EXPENSES & OTHER TAXES	\$10,594,012	\$4,386,831	\$1,461,793	\$2,609,993	\$218,393	\$1,917,005
7	GROSS RECEIPTS & PSC TAX	\$1,894	\$1,498	\$220	\$145	\$20	\$11
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUM REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1		GENERAL SUPPORT FACILITIES	\$4,669,563	\$0	\$2,068,538	\$0	\$448,429	\$0	\$920,293
2		CENTRAL OFFICE SWITCHING	\$6,614,263	\$0	\$0	\$0	\$6,614,263	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$27,884,136	\$0	\$6,430,955	\$0	\$670,385	\$12,939,202	\$7,843,594
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$41,358,009	\$0	\$26,806,970	\$0	\$471,836	\$0	\$7,572,324
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$815,300	\$0	\$310,162	\$0	\$97,295	\$0	\$136,785
9		TOTAL PLANT IN SERVICE	\$81,341,271	\$0	\$35,616,625	\$0	\$8,302,209	\$20,946,933	\$16,472,995
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,420,570	\$0	\$634,926	\$0	\$124,421	\$0	\$202,574
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.	\$82,761,841	\$0	\$36,251,551	\$0	\$8,426,629	\$21,405,544	\$16,675,570
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$66,295,057	\$0	\$30,365,955	\$0	\$7,130,162	\$15,858,654	\$12,938,164
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	\$1,565,607	\$0	\$671,643	\$0	\$105,757	\$413,310	\$374,860
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$14,901,177	\$0	\$5,213,953	\$0	\$1,190,710	\$5,133,581	\$3,362,546
23		MATERIALS AND SUPPLIES	\$212,837	\$0	\$104,699	\$0	\$12,724	\$52,848	\$42,555
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	\$356,464	\$0	\$156,413	\$0	\$34,492	\$93,210	\$72,337
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$15,470,478	\$0	\$5,475,065	\$0	\$1,237,927	\$5,279,639	\$3,477,438
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$1,544,391	\$0	\$546,672	\$0	\$123,816	\$526,901	\$346,960
30		PLANT SPECIFIC EXPENSE	\$2,725,484	\$0	\$913,106	\$0	\$732,909	\$617,098	\$462,047
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,180,535	\$0	\$1,328,765	\$0	\$148,412	\$383,650	\$319,709
32		DEPRECIATION & AMORTIZATION	\$2,579,584	\$0	\$900,825	\$0	\$141,687	\$918,063	\$618,951
33		MARKETING EXPENSE	\$351,681	\$0	\$152,047	\$0	\$31,788	\$92,443	\$75,392
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$316,807	\$0	\$60,938	\$0	\$23,994	\$42,473	\$31,892
35		CORPORATE OPERATIONS EXPENSES	\$2,144,741	\$0	\$905,328	\$0	\$351,545	\$477,333	\$350,054
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$313,606	\$0	\$140,416	\$0	\$31,697	\$81,084	\$60,400
38		GROSS RECEIPTS TAX	\$1,894	\$0	\$1,498	\$0	\$220	\$145	\$11
39		UNCOLLECTIBLES/RENT REVENUES	(\$18,427)	\$0	(\$14,596)	\$0	(\$237)	(\$2,154)	(\$1,440)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$10,595,905	\$0	\$4,388,328	\$0	\$1,462,013	\$2,610,135	\$1,917,016
42		STATE INCOME TAX - NET OF ITC	\$190,890	\$0	\$60,609	\$0	\$13,687	\$70,239	\$46,351
43		SUBTOTAL OPER EXPENSE & TAX	\$10,786,794	\$0	\$4,448,937	\$0	\$1,475,700	\$2,680,375	\$1,963,367
44		FEDERAL INCOME TAX - NET OF ITC	\$283,202	\$0	\$94,508	\$0	\$25,160	\$103,666	\$59,860
45		TOTAL REVENUE REQUIREMENT	\$12,614,387	\$0	\$5,090,116	\$0	\$1,624,676	\$3,310,942	\$2,370,188
46		% DISTRIBUTION	100.00%	0.00%	41.88%	0.00%	13.13%	27.45%	1.65%
47		FROZEN MAG SHIFT	\$0	\$0	\$585,670	\$0	(\$685,409)	\$0	\$45,005
48		POST MAG REVENUE REQUIREMENT	\$12,614,387	\$0	\$5,675,786	\$0	\$939,267	\$3,365,676	\$2,415,193

A-1.1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE			COMMON TRANSPORT		SPECIAL ACCESS			B&C	WBI		
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM			CHANNEL MILEAGE TERM	FACILITY
1		NET INVESTMENT FOR SETTLEMENTS	\$15,470,478	(NOTE A)	\$0	\$5,475,065	\$961,140	\$0	\$0	\$207,793	\$49,999	\$18,994	\$2,509,382	\$2,232,845	\$537,412	\$409	\$3,477,438
2		RATE OF RETURN	9.98%		0.00%	9.98%	10.01%	0.00%	0.00%	9.98%	9.99%	9.97%	9.98%	9.98%	9.99%	10.01%	9.98%
3		RETURN ON INVESTMENT	\$1,544,391	LN 1*LN 2	\$0	\$546,672	\$96,195	\$0	\$0	\$20,732	\$4,995	\$1,894	\$250,426	\$222,785	\$53,690	\$41	\$346,960
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	\$1,544,391	LN 3-LN 4	\$0	\$546,672	\$96,195	\$0	\$0	\$20,732	\$4,995	\$1,894	\$250,426	\$222,785	\$53,690	\$41	\$346,960
6		FEDERAL INCOME TAX	\$383,157	LN 30	\$0	\$134,361	\$24,341	\$0	\$0	\$5,194	\$1,217	\$482	\$63,259	\$56,256	\$12,725	\$10	\$85,310
7		LESS: FEDERAL ITC AMORTIZATION	\$99,955	A-12;LN 23	\$0	\$39,853	\$4,432	\$0	\$0	\$1,167	\$399	\$77	\$12,057	\$10,856	\$5,661	\$2	\$25,450
8		NET FEDERAL INCOME TAX	\$283,202	LN 6-LN 7	\$0	\$94,508	\$19,909	\$0	\$0	\$4,027	\$818	\$405	\$51,202	\$45,400	\$7,064	\$8	\$59,860
9		STATE AND LOCAL INCOME TAX	\$190,890	LN 36	\$0	\$60,609	\$8,411	\$0	\$0	\$4,465	\$651	\$160	\$31,616	\$32,779	\$5,844	\$4	\$46,351
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	\$190,890	LN 9-LN 10	\$0	\$60,609	\$8,411	\$0	\$0	\$4,465	\$651	\$160	\$31,616	\$32,779	\$5,844	\$4	\$46,351
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	\$10,594,011	A-8;LN 20	\$0	\$4,386,830	\$1,322,031	\$0	\$731	\$89,766	\$39,610	\$9,656	\$1,195,074	\$1,070,749	\$344,168	\$218,392	\$1,917,005
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	\$12,612,493		\$0	\$5,088,618	\$1,446,546	\$0	\$731	\$118,990	\$46,074	\$12,115	\$1,528,318	\$1,371,714	\$410,765	\$218,445	\$2,370,177
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$1,498	\$180	\$0	\$0	\$21	\$18	\$0	\$51	\$34	\$60	\$20	\$11
19		TOTAL REVENUE REQUIREMENT	\$12,614,387	LN16+LN18	\$0	\$5,090,116	\$1,446,727	\$0	\$731	\$119,011	\$46,091	\$12,115	\$1,528,369	\$1,371,747	\$410,825	\$218,465	\$2,370,188
		SPECIAL ACCESS INCLUDING WBI															
		OPTIONAL GROSS UP INCOME TAX CALCULATION															
20		RETURN ON INVESTMENT	\$1,544,391	LN 3	\$0	\$546,672	\$96,195	\$0	\$0	\$20,732	\$4,995	\$1,894	\$250,426	\$222,785	\$53,690	\$41	\$346,960
21		INTEREST AND RELATED ITEMS	(\$0)	A-12;LN 16-15	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0
22		OTHER INCOME ADJUSTMENTS	\$3,037	A-12;LN 21	\$0	\$1,365	\$193	\$0	\$0	\$25	\$18	\$4	\$394	\$298	\$159	\$0	\$582
23		TOTAL INCOME ADJUSTMENTS	\$3,037	LN21+LN22	\$0	\$1,365	\$193	\$0	\$0	\$25	\$18	\$4	\$394	\$298	\$159	\$0	\$582
24		RETURN LESS INCOME ADJ	\$1,541,353	LN20-LN23	\$0	\$545,307	\$96,003	\$0	\$0	\$20,707	\$4,978	\$1,890	\$250,033	\$222,487	\$53,531	\$41	\$346,378
25		FEDERAL ITC AMORTIZATION	\$99,955	A-12;LN 23	\$0	\$39,853	\$4,432	\$0	\$0	\$1,167	\$399	\$77	\$12,057	\$10,856	\$5,661	\$2	\$25,450
26		FIT BASE	\$1,441,398		\$0	\$505,453	\$91,570	\$0	\$0	\$19,540	\$4,578	\$1,813	\$237,976	\$211,631	\$47,870	\$39	\$320,928
27		FEDERAL TAXABLE INCOME	\$1,441,398		\$0	\$505,453	\$91,570	\$0	\$0	\$19,540	\$4,578	\$1,813	\$237,976	\$211,631	\$47,870	\$39	\$320,928
28	35.00%	FEDERAL INCOME TAX	\$383,157	LN 27*FTR	\$0	\$134,361	\$24,341	\$0	\$0	\$5,194	\$1,217	\$482	\$63,259	\$56,256	\$12,725	\$10	\$85,310
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	\$383,157	LN28-LN29	\$0	\$134,361	\$24,341	\$0	\$0	\$5,194	\$1,217	\$482	\$63,259	\$56,256	\$12,725	\$10	\$85,310
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	\$1,824,555		\$0	\$639,814	\$115,912	\$0	\$0	\$24,734	\$5,795	\$2,295	\$301,235	\$267,887	\$60,595	\$49	\$406,238
33		STATE TAXABLE INCOME	\$1,824,555		\$0	\$639,814	\$115,912	\$0	\$0	\$24,734	\$5,795	\$2,295	\$301,235	\$267,887	\$60,595	\$49	\$406,238
34	9.80%	STATE INCOME TAX	\$190,890	LN 33*STR	\$0	\$60,609	\$8,411	\$0	\$0	\$4,465	\$651	\$160	\$31,616	\$32,779	\$5,844	\$4	\$46,351
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	\$190,890	LN34-LN35	\$0	\$60,609	\$8,411	\$0	\$0	\$4,465	\$651	\$160	\$31,616	\$32,779	\$5,844	\$4	\$46,351
37		FEDERAL TAX AT MAXIMUM RATE	\$383,157		\$0	\$134,361	\$24,341	\$0	\$0	\$5,194	\$1,217	\$482	\$63,259	\$56,256	\$12,725	\$10	\$85,310
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0

A-2.1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE TERM	CHANNEL MILEAGE FACILITY	B&C	WBI
						CAPPED CL	SWITCHING					EQUAL ACCESS	CHANNEL TERM				
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$4,669,563	A-3.LN 4	\$0	\$2,068,538	\$381,035	\$0	\$0	\$36,817	\$25,535	\$5,042	\$545,477	\$458,618	\$225,715	\$2,494	\$920,293
2	2210	CENTRAL OFFICE SWITCHING	\$6,614,263	A-4.LN 21+25	\$0	\$0	\$6,614,263	\$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	\$27,884,136	A-4.LN 41	\$0	\$6,430,955	\$0	\$0	\$0	\$624,520	\$0	\$45,865	\$5,938,056	\$7,001,147	\$0	\$0	\$7,843,594
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	\$41,358,009	A-5.LN 21	\$0	\$26,806,970	\$0	\$0	\$0	\$440,616	\$31,220	\$2,855,568	\$0	\$3,651,310	\$0	\$0	\$7,572,324
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	\$815,300	A-3.LN 15	\$0	\$310,162	\$89,322	\$0	\$0	\$4,357	\$3,147	\$469	\$158,380	\$87,052	\$25,612	\$15	\$136,785
9		TOTAL PLANT IN SERVICE	\$81,341,271		\$0	\$35,616,625	\$7,084,621	\$0	\$0	\$665,694	\$469,298	\$82,596	\$9,497,481	\$7,546,816	\$3,902,636	\$2,509	\$16,472,995
10		% DISTRIBUTION	100.00%		0.00%	43.81%	8.75%	0.00%	0.00%	0.82%	0.58%	0.10%	11.66%	9.26%	4.81%	0.00%	20.21%
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	\$1,420,570	A-6.LN 13	\$0	\$634,926	\$105,130	\$0	\$0	\$9,847	\$7,852	\$1,591	\$241,399	\$136,963	\$80,249	\$38	\$202,574
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.	\$82,761,841		\$0	\$36,251,551	\$7,189,751	\$0	\$0	\$675,541	\$477,151	\$84,187	\$9,738,880	\$7,683,779	\$3,982,885	\$2,547	\$16,675,570
16		% DISTRIBUTION	100.00%		0.00%	43.82%	8.72%	0.00%	0.00%	0.82%	0.58%	0.10%	11.76%	9.27%	4.82%	0.00%	20.11%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$66,295,057	A-7.LN 9	\$0	\$30,365,955	\$6,184,673	\$0	\$0	\$458,435	\$422,390	\$64,664	\$7,114,450	\$5,352,604	\$3,391,599	\$2,122	\$12,938,164
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	\$1,565,607	A-7.LN 28	\$0	\$671,643	\$82,604	\$0	\$0	\$14,220	\$7,797	\$1,136	\$181,406	\$152,029	\$79,875	\$37	\$374,860
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7.LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$14,901,177		\$0	\$5,213,953	\$922,474	\$0	\$0	\$202,886	\$46,963	\$18,387	\$2,443,023	\$2,179,146	\$511,411	\$387	\$3,362,546
25		% DISTRIBUTION	100.00%		0.00%	35.06%	6.38%	0.00%	0.00%	1.35%	0.32%	0.12%	16.34%	14.54%	3.46%	0.00%	22.43%
26	1220	MATERIALS AND SUPPLIES	\$212,837	A-3.LN 16	\$0	\$104,699	\$9,559	\$0	\$0	\$1,890	\$1,030	\$245	\$24,306	\$19,695	\$8,848	\$10	\$42,555
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	\$356,464	A-3.LN 10	\$0	\$156,413	\$29,108	\$0	\$0	\$3,017	\$2,005	\$363	\$42,053	\$34,004	\$17,153	\$11	\$72,337
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$15,470,478		\$0	\$5,475,065	\$961,140	\$0	\$0	\$207,793	\$49,999	\$18,994	\$2,509,382	\$2,232,845	\$537,412	\$409	\$3,477,438
32		% DISTRIBUTION	100.00%		0.00%	35.39%	6.21%	0.00%	0.00%	1.34%	0.32%	0.12%	16.22%	14.43%	3.47%	0.00%	22.48%

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 SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$34,498,399	A-4, LN 42	\$0	\$6,430,955	\$6,614,263	\$0	\$0	\$624,520	\$0	\$45,865	\$5,938,056	\$7,001,147	\$0	\$0	\$7,843,594
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	\$41,358,009	A-5, LN 23	\$0	\$26,806,970	\$0	\$0	\$0	\$440,616	\$0	\$31,220	\$2,855,568	\$0	\$3,651,310	\$0	\$7,572,324
1d		TOTAL	\$75,856,408		\$0	\$33,237,925	\$6,614,263	\$0	\$0	\$624,520	\$440,616	\$77,085	\$8,793,624	\$7,001,147	\$3,651,310	\$0	\$15,415,917
1e		% DISTRIBUTION	100.00%		0.00%	43.82%	8.72%	0.00%	0.00%	0.82%	0.58%	0.10%	11.59%	9.23%	4.81%	0.00%	20.32%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,550,682	LN 1e	\$0	\$2,014,244	\$371,674	\$0	\$0	\$35,812	\$24,836	\$4,921	\$532,507	\$448,148	\$220,511	\$0	\$898,031
3		GENERAL PURPOSE COMPUTERS	\$118,881	LN 1e & DIRECT	\$0	\$54,294	\$9,362	\$0	\$0	\$1,005	\$699	\$121	\$12,969	\$10,470	\$5,204	\$2,494	\$22,263
4		TOTAL GENERAL SUPPORT ASSETS	\$4,669,563		\$0	\$2,068,538	\$381,035	\$0	\$0	\$36,817	\$25,535	\$5,042	\$545,477	\$458,618	\$225,715	\$2,494	\$920,293
5		% DISTRIBUTION	100.00%		0.00%	44.30%	8.16%	0.00%	0.00%	0.79%	0.55%	0.11%	11.68%	9.82%	4.83%	0.05%	19.71%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$80,525,971		\$0	\$35,306,463	\$6,995,299	\$0	\$0	\$661,337	\$466,151	\$82,127	\$9,339,101	\$7,459,764	\$3,877,025	\$2,494	\$16,336,211
7		% DISTRIBUTION	100.00%		0.00%	43.84%	8.69%	0.00%	0.00%	0.82%	0.58%	0.10%	11.60%	9.26%	4.81%	0.00%	20.29%
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	\$80,525,971		\$0	\$35,306,463	\$6,995,299	\$0	\$0	\$661,337	\$466,151	\$82,127	\$9,339,101	\$7,459,764	\$3,877,025	\$2,494	\$16,336,211
10		% DISTRIBUTION	100.00%		0.00%	43.84%	8.69%	0.00%	0.00%	0.82%	0.58%	0.10%	11.60%	9.26%	4.81%	0.00%	20.29%
TANGIBLE ASSETS																	
11	2680	CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		% DISTRIBUTION															
15	2690	INTANGIBLE ASSETS	\$815,300	LN 10	\$0	\$310,162	\$89,322	\$0	\$0	\$4,357	\$3,147	\$469	\$158,380	\$87,052	\$25,612	\$15	\$136,785
16	1220	MATERIALS AND SUPPLIES	\$212,837	LN 10	\$0	\$104,699	\$9,559	\$0	\$0	\$1,890	\$1,030	\$245	\$24,306	\$19,695	\$8,848	\$10	\$42,555
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	\$43,511,377		\$0	\$35,306,463	\$6,995,299	\$0	\$0	\$661,337	\$466,151	\$82,127	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	81.14%	16.08%	0.00%	0.00%	1.52%	1.07%	0.19%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$42,618,483		\$0	\$0	\$6,614,263	\$0	\$0	\$624,520	\$440,616	\$77,085	\$8,793,624	\$7,001,147	\$3,651,310	\$0	\$15,415,917
24		% DISTRIBUTION	100.00%		0.00%	0.00%	15.52%	0.00%	0.00%	1.47%	1.03%	0.18%	20.63%	16.43%	8.57%	0.00%	36.17%

A-4: CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE SWITCHING	EQUALLY ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS			B&C	WBI	
												CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY			
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI															
30		EXCHANGE TRUNK - BASIC	\$13,562,000	DIRECT	\$0	\$0	\$0	\$0	\$0	\$68,444	\$0	\$0	\$5,649,962	\$0	\$0	\$7,843,594	
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32		SUBSCRIBER LINE	\$535,886	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$535,886	\$0	\$0	\$0	
33		INTEREXCHANGE CIRCUIT	\$6,719,048	LN 4/DIRECT	\$0	\$6,430,955	\$0	\$0	\$0	\$0	\$0	\$288,093	\$0	\$0	\$0	\$0	
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		ACCESS - BASIC	\$6,767,450	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$256,325	\$0	\$45,865	\$0	\$6,465,261	\$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	\$6,767,450		\$0	\$0	\$0	\$0	\$256,325	\$0	\$45,865	\$0	\$6,465,261	\$0	\$0	\$0	
39		HOST/REMOTE CIRCUIT	\$299,751	DIRECT	\$0	\$0	\$0	\$0	\$299,751	\$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	\$27,884,136		\$0	\$6,430,955	\$0	\$0	\$624,520	\$0	\$45,865	\$5,938,056	\$7,001,147	\$0	\$0	\$7,843,594	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$34,498,399		\$0	\$6,430,955	\$6,614,263	\$0	\$0	\$624,520	\$0	\$45,865	\$5,938,056	\$7,001,147	\$0	\$0	\$7,843,594
43		% DISTRIBUTION	100.00%		0.00%	18.64%	19.17%	0.00%	0.00%	1.81%	0.00%	0.13%	17.21%	20.29%	0.00%	0.00%	22.74%
		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%	26.93%	0.00%	0.00%	0.00%	2.45%	0.00%	0.11%	19.87%	25.83%	0.00%	0.00%	24.82%

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

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
ALLOCATION FACTORS																	
1		EQUIVALENT ACCESS LINES - MSG CWF		100% AL-1.LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2		IX CIRCUIT MILES - MSG CWF		87% AL-1.LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.73%	10.94%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$26,956,735	LN 1/DIRECT	\$0	\$26,806,970	\$0	\$0	\$0	\$0	\$0	\$0	\$149,765	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$10,300,369	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$22,241	\$0	\$2,705,803	\$0	\$0	\$0	\$7,572,324
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$3,637,937	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,637,937	\$0	\$0
17a		IX TRUNK - ACCESS	\$293,060	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$248,466	\$31,220	\$0	\$0	\$13,373	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$169,908	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$169,908	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$41,358,009		\$0	\$26,806,970	\$0	\$0	\$0	\$0	\$440,616	\$31,220	\$2,855,568	\$0	\$3,651,310	\$0	\$7,572,324
22		% DISTRIBUTION	100.00%		0.00%	64.82%	0.00%	0.00%	0.00%	0.00%	1.07%	0.08%	6.90%	0.00%	8.83%	0.00%	18.31%
23		TOTAL CABLE & WIRE FACILITIES	\$41,358,009		\$0	\$26,806,970	\$0	\$0	\$0	\$0	\$440,616	\$31,220	\$2,855,568	\$0	\$3,651,310	\$0	\$7,572,324
24		% DISTRIBUTION	100.00%		0.00%	64.82%	0.00%	0.00%	0.00%	0.00%	1.07%	0.08%	6.90%	0.00%	8.83%	0.00%	18.31%

PLANT SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$80,525,971	VARIOUS	\$0	\$35,306,463	\$6,995,299	\$0	\$0	\$661,337	\$466,151	\$82,127	\$9,339,101	\$7,459,764	\$3,877,025	\$2,494	\$16,336,211
2		EQUAL ACCESS EQUIPMENT	\$0	A-3:LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$80,525,971		\$0	\$35,306,463	\$6,995,299	\$0	\$0	\$661,337	\$466,151	\$82,127	\$9,339,101	\$7,459,764	\$3,877,025	\$2,494	\$16,336,211
4		% DISTRIBUTION	100.00%		0.00%	43.84%	8.69%	0.00%	0.00%	0.82%	0.58%	0.10%	11.60%	9.26%	4.81%	0.00%	20.29%
PLANT SPECIFIC EXPENSES																	
GENERAL SUPPORT EXPENSE																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$12,951	LN 4	\$0	\$5,570	\$1,417	\$0	\$0	\$82	\$73	\$11	\$1,021	\$1,159	\$462	\$1	\$3,156
7	6120	GENERAL SUPPORT	\$616,573	A-3:LN 5	\$0	\$263,426	\$51,694	\$0	\$0	\$4,991	\$3,113	\$641	\$72,503	\$58,943	\$29,116	\$323	\$131,823
8		TOTAL GENERAL SUPPORT EXP	\$629,525		\$0	\$268,996	\$53,111	\$0	\$0	\$5,073	\$3,186	\$652	\$73,524	\$60,102	\$29,579	\$324	\$134,979
9		% DISTRIBUTION	100.00%		0.00%	42.73%	8.44%	0.00%	0.00%	0.81%	0.51%	0.10%	11.68%	9.55%	4.70%	0.05%	21.44%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$644,339	A-4:LN 47	\$0	\$0	\$644,339	\$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	\$735,607	A-4:LN 48	\$0	\$175,748	\$0	\$0	\$0	\$17,413	\$0	\$1,150	\$157,499	\$186,522	\$0	\$0	\$197,275
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	\$1,379,946		\$0	\$175,748	\$644,339	\$0	\$0	\$17,413	\$0	\$1,150	\$157,499	\$186,522	\$0	\$0	\$197,275
16		% DISTRIBUTION	100.00%		0.00%	12.74%	46.69%	0.00%	0.00%	1.26%	0.00%	0.08%	11.41%	13.52%	0.00%	0.00%	14.30%
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%
CABLE AND WIRE FACILITIES EXPENSE																	
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$716,013	A-5:LN 22	\$0	\$468,362	\$0	\$0	\$0	\$0	\$7,558	\$427	\$51,877	\$0	\$57,996	\$0	\$129,792
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,725,484		\$0	\$913,106	\$697,450	\$0	\$0	\$22,486	\$10,744	\$2,229	\$282,900	\$246,624	\$87,575	\$324	\$462,047
26		% DISTRIBUTION	100.00%		0.00%	33.50%	25.59%	0.00%	0.00%	0.83%	0.39%	0.08%	10.38%	9.05%	3.21%	0.01%	16.95%

PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$34,498,399	A-4LN 38	\$0	\$6,430,955	\$6,614,263	\$0	\$0	\$624,520	\$0	\$45,865	\$5,938,056	\$7,001,147	\$0	\$0	\$7,843,594
2		INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$41,358,009	A-5LN 21	\$0	\$26,806,970	\$0	\$0	\$0	\$0	\$440,616	\$31,220	\$2,855,568	\$0	\$3,651,310	\$0	\$7,572,324
4		TOTAL	\$75,856,408		\$0	\$33,237,925	\$6,614,263	\$0	\$0	\$624,520	\$440,616	\$77,085	\$8,793,624	\$7,001,147	\$3,651,310	\$0	\$15,415,917
5		% DISTRIBUTION	100.00%		0.00%	43.82%	8.72%	0.00%	0.00%	0.82%	0.58%	0.10%	11.59%	9.23%	4.81%	0.00%	20.32%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE		(S0) LN 5	\$0	(S0)	\$0	\$0	\$0	\$0	\$0	\$0	(S0)	(S0)	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$1,486,106	LN 5	\$0	\$634,335	\$128,323	\$0	\$0	\$11,042	\$7,549	\$1,497	\$174,732	\$140,741	\$68,177	\$0	\$319,709
8	6540	ACCESS / USF EXPENSE	\$694,430	DIRECT	\$0	\$694,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$89,004	A-3LN 5	\$0	\$42,198	\$6,645	\$0	\$0	\$704	\$554	\$54	\$10,109	\$8,275	\$3,981	\$54	\$16,429
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$75,166	A-4LN 47	\$0	\$0	\$75,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$1,589,212	A-4LN 48	\$0	\$349,872	\$0	\$0	\$0	\$33,831	\$0	\$2,566	\$346,046	\$399,359	\$0	\$0	\$457,538
14		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$688,794	A-5LN 22	\$0	\$451,064	\$0	\$0	\$0	\$0	\$8,023	\$500	\$50,786	\$0	\$63,625	\$0	\$114,795
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,442,176		\$0	\$843,133	\$81,812	\$0	\$0	\$34,535	\$8,577	\$3,121	\$406,941	\$407,634	\$67,607	\$54	\$588,762
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$2,442,176		\$0	\$843,133	\$81,812	\$0	\$0	\$34,535	\$8,577	\$3,121	\$406,941	\$407,634	\$67,607	\$54	\$588,762
20		% DISTRIBUTION	100.00%		0.00%	34.52%	3.35%	0.00%	0.00%	1.41%	0.35%	0.13%	16.66%	16.69%	2.77%	0.00%	24.11%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3LN 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	\$137,408	A-3LN 10	\$0	\$57,691	\$11,818	\$0	\$0	\$1,010	\$679	\$136	\$16,544	\$13,127	\$6,210	\$4	\$30,188
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$137,408		\$0	\$57,691	\$11,818	\$0	\$0	\$1,010	\$679	\$136	\$16,544	\$13,127	\$6,210	\$4	\$30,188
28		% DISTRIBUTION	100.00%		0.00%	41.99%	8.60%	0.00%	0.00%	0.74%	0.49%	0.10%	12.04%	9.55%	4.52%	0.00%	21.97%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$4,760,119		\$0	\$2,229,589	\$221,953	\$0	\$0	\$46,587	\$16,805	\$4,754	\$598,217	\$561,501	\$141,994	\$58	\$938,659
30		% DISTRIBUTION	100.00%		0.00%	46.84%	4.66%	0.00%	0.00%	0.98%	0.35%	0.10%	12.57%	11.80%	2.98%	0.00%	19.72%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7:	GEN SUPPORT ASSETS	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7:	CENTRAL OFFICE EQUIPMENT	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7:	CABLE & WIRE FACILITIES	\$18,427	A-5LN 22	\$0	\$14,596	\$0	\$0	\$0	\$0	\$225	\$12	\$685	\$0	\$1,469	\$0	\$1,440
34	5240/7100/7:	UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$18,427		\$0	\$14,596	\$0	\$0	\$0	\$0	\$225	\$12	\$685	\$0	\$1,469	\$0	\$1,440

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	\$351,681	A-3,LN 10	\$0	\$152,047	\$26,705	\$0	\$0	\$2,812	\$1,920	\$351	\$41,674	\$33,791	\$16,978	\$11	\$75,392
3	6621	TELEPHONE OPERATOR SERVICES															
4		-CALL COMPLETION INCL DA	\$79	SWS-OPERATOR:	\$0	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	-OPERATOR SERVICES UNDER CONTRACT	\$61	DIRECT	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$230	DIRECT	\$0	\$0	\$0	\$0	\$230	\$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	\$26,212	A-3,LN 22	\$0	\$20,558	\$4,965	\$0	\$0	\$386	\$264	\$38	\$0	\$0	\$0	\$0	\$0
11		-OTHER	\$10,981	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,981	\$0
12		-END USER PAYMENT & COLLECTION	\$17,713	AL-1,LN 13	\$0	\$5,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,809	\$0
13		-END USER BILLING INQUIRY	\$6,316	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,316	\$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	\$61,221		\$0	\$26,462	\$4,965	\$0	\$0	\$386	\$264	\$38	\$0	\$0	\$0	\$29,105	\$0
19		CUSTOMER SERVICES (REV ACCTG)															
20		-MESSAGE PROCESSING															
21		-TOLL TICKET PROCESSING	\$3,607	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,607	\$0
22		-LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		-OTHER BILLING & COLLECTION	\$60,649	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,649	\$0
24		-END USER COMMON LINE	\$10,702	DIRECT	\$0	\$10,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		-CARRIER ACCESS BILLING (CABS)	\$52,032	A-3,LN 24	\$0	\$0	\$7,687	\$0	\$0	\$903	\$718	\$91	\$11,114	\$8,688	\$4,721	\$0	\$18,110
26		SUBTOTAL CUSTOMER SERVICES	\$126,990		\$0	\$10,702	\$7,687	\$0	\$0	\$903	\$718	\$91	\$11,114	\$8,688	\$4,721	\$64,257	\$18,110
27		TOTAL CAT 1 AND CAT 2	\$188,211		\$0	\$37,164	\$12,652	\$0	\$0	\$1,289	\$982	\$130	\$11,114	\$8,688	\$4,721	\$93,361	\$18,110
28	3.0	% DISTRIBUTION	100.00%		0.00%	19.75%	6.72%	0.00%	0.00%	0.68%	0.52%	0.07%	5.90%	4.62%	2.51%	49.60%	9.62%
29		ALL OTHER CUSTOMER SERVICE	\$128,227	/LN 34	\$0	\$23,774	\$7,199	\$0	\$171	\$674	\$424	\$104	\$8,396	\$6,503	\$3,051	\$64,148	\$13,782
30		TOTAL SERVICES EXPENSE	\$316,807		\$0	\$60,938	\$19,851	\$0	\$541	\$1,962	\$1,406	\$233	\$19,510	\$15,191	\$7,773	\$157,509	\$31,892
31		% DISTRIBUTION	100.00%		0.00%	19.24%	6.27%	0.00%	0.17%	0.62%	0.44%	0.07%	6.16%	4.79%	2.45%	49.72%	10.07%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$668,488		\$0	\$212,986	\$46,557	\$0	\$541	\$4,774	\$3,326	\$584	\$61,184	\$48,982	\$24,750	\$157,520	\$107,284
33		% DISTRIBUTION	100.00%		0.00%	31.86%	6.96%	0.00%	0.08%	0.71%	0.50%	0.09%	9.15%	7.33%	3.70%	23.56%	16.05%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$188,580		\$0	\$37,164	\$12,652	\$0	\$369	\$1,289	\$982	\$130	\$11,114	\$8,688	\$4,721	\$93,361	\$18,110
35		% DISTRIBUTION	100.00%		0.00%	19.71%	6.71%	0.00%	0.20%	0.68%	0.52%	0.07%	5.89%	4.61%	2.50%	49.51%	9.60%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS	100.00%		0.00%	19.71%	6.71%	0.00%	0.20%	0.68%	0.52%	0.07%	5.89%	4.61%	2.50%	49.51%	9.60%

