

Merged Group G PYCOS

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Merged Group G PYCOS

PART 69 WBI - INTERSTATE/INTERLATA

INPUT FOR NECA EC1050 TRUE-UP

LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT,M&S & WORKING CAPITAL	\$24,131,603	\$8,869,465	\$1,542,737	\$6,338,455	\$741	\$7,380,205
2	AMORIZATION OF ITC	\$344,883	\$133,740	\$40,120	\$78,054	\$5	\$92,965
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,077	\$440	(\$117)	\$194	\$0	\$560
5	STATE INCOME TAX	\$271,869	\$65,067	\$37,185	\$107,244	\$5	\$62,368
6	OPERATING EXPENSES & OTHER TAXES	\$19,866,682	\$8,061,902	\$2,978,393	\$4,349,393	\$402,159	\$4,074,835
7	GROSS RECEIPTS & PSC TAX	\$3,595	\$1,769	\$318	\$835	\$49	\$625
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUM1 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	\$9,494,715	\$0	\$3,767,010	\$0	\$1,519,831	\$0	\$2,083,721
2		CENTRAL OFFICE SWITCHING	\$17,239,811	\$0	\$0	\$0	\$17,239,811	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$45,932,596	\$0	\$9,627,258	\$0	\$806,911	\$0	\$15,619,562
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$71,894,874	\$0	\$45,133,928	\$0	\$615,577	\$0	\$16,222,836
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$271,624	\$0	\$111,444	\$0	\$39,144	\$0	\$61,210
9		TOTAL PLANT IN SERVICE	\$144,833,620	\$0	\$58,639,640	\$0	\$20,221,275	\$0	\$33,987,329
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$3,109,304	\$0	\$1,288,563	\$0	\$434,507	\$0	\$607,668
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$62,561	\$0	\$35,291	\$0	\$8,867	\$0	\$4,075
14		TOTAL PROPERTY, PLANT & EQUIP.	\$148,005,485	\$0	\$59,963,494	\$0	\$20,664,648	\$0	\$34,599,072
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$120,514,229	\$0	\$49,730,177	\$0	\$18,877,070	\$0	\$26,249,090
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROP.	\$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.	\$49,633	\$0	\$27,998	\$0	\$7,035	\$0	\$3,233
20		OPERATING DEFERRED INCOME TAX	\$4,260,475	\$0	\$1,715,609	\$0	\$369,426	\$0	\$1,195,379
21		OTHER DEFERRED CREDITS - NET	\$25,035	\$0	\$11,319	\$0	\$2,182	\$0	\$5,175
22		NET TELEPHONE PLANT	\$23,156,113	\$0	\$8,478,392	\$0	\$1,408,936	\$0	\$7,146,195
23		MATERIALS AND SUPPLIES	\$357,289	\$0	\$140,696	\$0	\$41,838	\$0	\$98,562
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	\$618,201	\$0	\$250,377	\$0	\$91,962	\$0	\$135,447
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$24,131,603	\$0	\$8,869,465	\$0	\$1,542,737	\$0	\$7,380,205
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$2,443,325	\$0	\$898,033	\$0	\$156,202	\$0	\$747,246
30		PLANT SPECIFIC EXPENSE	\$5,636,467	\$0	\$1,918,475	\$0	\$1,419,952	\$0	\$1,070,029
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$4,029,402	\$0	\$2,389,338	\$0	\$410,238	\$0	\$617,850
32		DEPRECIATION & AMORTIZATION	\$4,628,923	\$0	\$1,570,767	\$0	\$295,368	\$0	\$1,344,316
33		MARKETING EXPENSE	\$680,138	\$0	\$284,020	\$0	\$96,526	\$0	\$155,589
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$608,714	\$0	\$91,584	\$0	\$66,668	\$0	\$77,411
35		CORPORATE OPERATIONS EXPENSES	\$3,778,353	\$0	\$1,613,158	\$0	\$627,530	\$0	\$679,515
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$604,950	\$0	\$255,338	\$0	\$71,926	\$0	\$143,814
38		GROSS RECEIPTS TAX	\$3,596	\$0	\$1,769	\$0	\$318	\$0	\$625
39		UNCOLLECTIBLES/RENT REVENUES	(\$100,264)	\$0	(\$60,778)	\$0	(\$9,815)	\$0	(\$13,689)
40		NON OPERATING EXPENSE	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$19,870,277	\$0	\$8,063,670	\$0	\$2,978,711	\$0	\$4,075,460
42		STATE INCOME TAX - NET OF ITC	\$271,869	\$0	\$65,067	\$0	\$37,185	\$0	\$62,368
43		SUBTOTAL OPER EXPENSE & TAX	\$20,142,146	\$0	\$8,128,738	\$0	\$3,015,896	\$0	\$4,137,828
44		FEDERAL INCOME TAX - NET OF ITC	\$212,644	\$0	\$69,310	\$0	(\$9,231)	\$0	\$80,809
45		TOTAL REVENUE REQUIREMENT	\$22,798,115	\$0	\$9,096,081	\$0	\$3,162,867	\$0	\$4,965,883
46		% DISTRIBUTION	100.00%	0.00%	38.99%	0.00%	15.18%	0.00%	19.68%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,198,090	\$0	(\$1,398,611)	\$0	\$95,399
48		POST MAG REVENUE REQUIREMENT	\$22,798,115	\$0	\$10,294,171	\$0	\$1,764,256	\$0	\$5,061,282

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		EQUAL ACCESS	COMMON TRANSPORT		FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING			INFO	TERM			CHANNEL TERM		TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$24,131,603	(NOTE A)	\$0	\$8,869,465	\$1,257,354		\$0	\$0	\$185,501	\$67,405	\$32,477	\$2,752,069		\$2,785,389	\$800,998	\$741	\$7,380,205
2		RATE OF RETURN	10.13%		10.13%	10.13%	10.13%		10.13%	10.13%	10.13%	10.13%	10.13%	10.13%		10.13%	10.13%	10.13%	10.13%
3		RETURN ON INVESTMENT	\$2,443,325	LN 1*LN 2	\$0	\$898,033	\$127,307		\$0	\$0	\$18,782	\$6,825	\$3,288	\$278,647		\$282,021	\$81,101	\$75	\$747,246
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	\$2,443,325	LN 3-LN 4	\$0	\$898,033	\$127,307		\$0	\$0	\$18,782	\$6,825	\$3,288	\$278,647		\$282,021	\$81,101	\$75	\$747,246
6		FEDERAL INCOME TAX	\$557,527	LN 30	\$0	\$203,050	\$24,116		\$0	\$0	\$4,520	\$1,491	\$762	\$65,219		\$66,609	\$17,968	\$19	\$173,774
7		LESS: FEDERAL ITC AMORTIZATION	\$344,883	A-12, LN 23	\$0	\$133,740	\$36,719		\$0	\$0	\$1,767	\$1,210	\$423	\$33,222		\$31,369	\$13,463	\$5	\$92,965
8		NET FEDERAL INCOME TAX	\$212,644	LN 6-LN 7	\$0	\$69,310	(\$12,603)		\$0	\$0	\$2,753	\$281	\$338	\$31,997		\$35,240	\$4,505	\$13	\$80,809
9		STATE AND LOCAL INCOME TAX	\$271,869	LN 36	\$0	\$65,067	\$31,023		\$0	\$0	\$5,444	\$393	\$324	\$45,001		\$56,294	\$5,949	\$5	\$62,368
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	\$271,869	LN 9-LN 10	\$0	\$65,067	\$31,023		\$0	\$0	\$5,444	\$393	\$324	\$45,001		\$56,294	\$5,949	\$5	\$62,368
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	\$19,866,682	A-8, LN 20	\$0	\$8,061,902	\$2,754,686		\$0	\$2,636	\$135,990	\$58,093	\$26,987	\$1,918,073		\$1,892,859	\$538,461	\$402,159	\$4,074,835
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	\$22,794,520		\$0	\$9,094,312	\$2,900,413		\$0	\$2,636	\$162,970	\$65,592	\$30,938	\$2,273,719		\$2,266,414	\$630,017	\$402,252	\$4,965,258
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	\$3,596	LN16*LN17	\$0	\$1,769	\$282		\$0	\$0	\$30	\$6	\$0	\$531		\$274	\$29	\$49	\$625
19		TOTAL REVENUE REQUIREMENT	\$22,798,115	LN16+LN18	\$0	\$9,096,081	\$2,900,696		\$0	\$2,636	\$163,000	\$65,597	\$30,938	\$2,274,250		\$2,266,688	\$630,046	\$402,301	\$4,965,883
		SPECIAL ACCESS INCLUDING WBI																	
		OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$2,443,325	LN 3	\$0	\$898,033	\$127,307		\$0	\$0	\$18,782	\$6,825	\$3,288	\$278,647		\$282,021	\$81,101	\$75	\$747,246
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	\$1,077	A-12, LN 21	\$0	\$440	(\$132)		\$0	\$0	\$9	\$5	\$0	\$76		\$73	\$45	\$0	\$560
23		TOTAL INCOME ADJUSTMENTS	\$1,077	LN21+LN22	\$0	\$440	(\$132)		\$0	\$0	\$9	\$5	\$0	\$76		\$73	\$45	\$0	\$560
24		RETURN LESS INCOME ADJ	\$2,442,248	LN20-LN23	\$0	\$897,593	\$127,439		\$0	\$0	\$18,773	\$6,820	\$3,288	\$278,571		\$281,948	\$81,056	\$75	\$746,686
25		FEDERAL ITC AMORTIZATION	\$344,883	A-12, LN 23	\$0	\$133,740	\$36,719		\$0	\$0	\$1,767	\$1,210	\$423	\$33,222		\$31,369	\$13,463	\$5	\$92,965
26		FIT BASE	\$2,097,364		\$0	\$763,853	\$90,720		\$0	\$0	\$17,005	\$5,609	\$2,865	\$245,349		\$250,578	\$67,593	\$70	\$653,721
27		FEDERAL TAXABLE INCOME	\$2,097,364		\$0	\$763,853	\$90,720		\$0	\$0	\$17,005	\$5,609	\$2,865	\$245,349		\$250,578	\$67,593	\$70	\$653,721
28	21.00%	FEDERAL INCOME TAX	\$557,527	LN 27*FTR	\$0	\$203,050	\$24,116		\$0	\$0	\$4,520	\$1,491	\$762	\$65,219		\$66,609	\$17,968	\$19	\$173,774
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	\$557,527	LN28-LN29	\$0	\$203,050	\$24,116		\$0	\$0	\$4,520	\$1,491	\$762	\$65,219		\$66,609	\$17,968	\$19	\$173,774
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	\$2,654,892		\$0	\$966,903	\$114,836		\$0	\$0	\$21,526	\$7,100	\$3,626	\$310,568		\$317,188	\$85,561	\$88	\$827,495
33		STATE TAXABLE INCOME	\$2,654,892		\$0	\$966,903	\$114,836		\$0	\$0	\$21,526	\$7,100	\$3,626	\$310,568		\$317,188	\$85,561	\$88	\$827,495
34		STATE INCOME TAX	\$271,869	LN 33*STR	\$0	\$65,067	\$31,023		\$0	\$0	\$5,444	\$393	\$324	\$45,001		\$56,294	\$5,949	\$5	\$62,368
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	\$271,869	LN34-LN35	\$0	\$65,067	\$31,023		\$0	\$0	\$5,444	\$393	\$324	\$45,001		\$56,294	\$5,949	\$5	\$62,368
37		FEDERAL TAX AT MAXIMUM RATE	\$557,527		\$0	\$203,050	\$24,116		\$0	\$0	\$4,520	\$1,491	\$762	\$65,219		\$66,609	\$17,968	\$19	\$173,774
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	(\$0)	\$0

A-2,1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	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
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$9,494,715	A-3,LN 4	\$0	\$3,767,010	\$1,398,500	\$0	\$0	\$65,740	\$38,472	\$17,120	\$961,545	\$842,311	\$316,484	\$3,813	\$2,083,721
2	2210	CENTRAL OFFICE SWITCHING	\$17,239,811	A-4,LN 21+25	\$0	\$0	\$17,092,997	\$0	\$0	\$146,814	\$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	\$45,932,596	A-4,LN 41	\$0	\$9,627,258	\$0	\$0	\$0	\$701,704	\$0	\$105,208	\$8,148,960	\$11,729,905	\$0	\$0	\$15,619,562
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	\$71,894,874	A-5,LN 21	\$0	\$45,133,928	\$0	\$0	\$0	\$0	\$508,397	\$107,180	\$5,052,733	\$0	\$4,869,800	\$0	\$16,222,836
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	\$271,624	A-3,LN 15	\$0	\$111,444	\$35,827	\$0	\$0	\$1,816	\$1,036	\$466	\$25,669	\$24,012	\$10,137	\$7	\$61,210
9		TOTAL PLANT IN SERVICE	\$144,833,620		\$0	\$58,639,640	\$18,527,323	\$0	\$0	\$916,074	\$547,905	\$229,973	\$14,188,907	\$12,596,228	\$5,196,421	\$3,820	\$33,987,329
10		% DISTRIBUTION	100.00%		0.00%	40.49%	12.79%	0.00%	0.00%	0.63%	0.38%	0.16%	9.80%	8.70%	3.59%	0.00%	23.47%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$3,109,304	A-6,LN 13	\$0	\$1,288,563	\$400,380	\$0	\$0	\$18,462	\$10,723	\$4,942	\$349,111	\$320,457	\$108,919	\$78	\$607,668
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	\$62,561	A-6,LN 27	\$0	\$35,291	\$8,471	\$0	\$0	\$76	\$204	\$117	\$9,019	\$3,513	\$1,794	\$2	\$4,075
15		TOTAL PROPERTY, PLANT & EQUIP.	\$148,005,485		\$0	\$59,963,494	\$18,936,174	\$0	\$0	\$934,611	\$558,832	\$235,031	\$14,547,038	\$12,920,198	\$5,307,133	\$3,901	\$34,599,072
16		% DISTRIBUTION	100.00%		0.00%	40.51%	12.79%	0.00%	0.00%	0.63%	0.38%	0.16%	9.83%	8.73%	3.59%	0.00%	23.38%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$120,514,229	A-7,LN 9	\$0	\$49,730,177	\$17,462,019	\$0	\$0	\$738,341	\$477,480	\$199,230	\$11,458,558	\$9,839,974	\$4,356,248	\$3,112	\$26,249,090
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.	\$49,633	A-7,LN 19	\$0	\$27,998	\$6,720	\$0	\$0	\$60	\$162	\$93	\$7,156	\$2,787	\$1,423	\$2	\$3,233
22	4340	OPERATING DEFERRED INCOME TAX	\$4,260,475	A-7,LN 28	\$0	\$1,715,609	\$330,626	\$0	\$0	\$16,709	\$17,475	\$4,615	\$424,229	\$373,866	\$181,896	\$70	\$1,195,379
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$25,035	A-7, LNS 30-36	\$0	\$11,319	\$2,060	\$0	\$0	\$64	\$36	\$23	\$2,938	\$2,496	\$924	\$1	\$5,175
24		NET TELEPHONE PLANT	\$23,156,113		\$0	\$8,478,392	\$1,134,748	\$0	\$0	\$179,437	\$63,679	\$31,071	\$2,654,157	\$2,701,074	\$766,643	\$716	\$7,146,195
25		% DISTRIBUTION	100.00%		0.00%	36.61%	4.90%	0.00%	0.00%	0.77%	0.27%	0.13%	11.46%	11.66%	3.31%	0.00%	30.86%
26	1220	MATERIALS AND SUPPLIES	\$357,289	A-3,LN 16	\$0	\$140,696	\$38,267	\$0	\$0	\$1,873	\$1,307	\$392	\$34,822	\$29,043	\$12,318	\$9	\$98,562
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	\$618,201	A-3, LN 10	\$0	\$250,377	\$84,338	\$0	\$0	\$4,191	\$2,419	\$1,014	\$63,089	\$55,272	\$22,037	\$16	\$135,447
31		NET TELEPHONE PLANT, M&S AND															
		CASH WORKING CAPITAL	\$24,131,603		\$0	\$8,869,465	\$1,257,354	\$0	\$0	\$185,501	\$67,405	\$32,477	\$2,752,069	\$2,785,389	\$800,998	\$741	\$7,380,205
32		% DISTRIBUTION	100.00%		0.00%	36.75%	5.21%	0.00%	0.00%	0.77%	0.28%	0.13%	11.40%	11.54%	3.32%	0.00%	30.58%

A-3,1of1 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 TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$63,172,407	A-4, LN 42	\$0	\$9,627,258	\$17,092,997	\$0	\$0	\$848,518	\$0	\$105,208	\$8,148,960	\$11,729,905	\$0	\$0	\$15,619,562
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	\$71,894,874	A-5, LN 23	\$0	\$45,133,928	\$0	\$0	\$0	\$0	\$508,397	\$107,180	\$5,052,733	\$0	\$4,869,800	\$0	\$16,222,836
1d		TOTAL	\$135,067,281		\$0	\$54,761,186	\$17,092,997	\$0	\$0	\$848,518	\$508,397	\$212,387	\$13,201,693	\$11,729,905	\$4,869,800	\$0	\$31,842,398
1e		% DISTRIBUTION	100.00%		0.00%	40.54%	12.66%	0.00%	0.00%	0.63%	0.38%	0.16%	9.77%	8.68%	3.61%	0.00%	23.58%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$9,276,549	LN 1e	\$0	\$3,679,456	\$1,369,332	\$0	\$0	\$64,516	\$37,503	\$16,635	\$939,819	\$823,501	\$309,501	\$0	\$2,036,286
3		GENERAL PURPOSE COMPUTERS	\$218,166	LN 1e & DIREC	\$0	\$87,554	\$29,167	\$0	\$0	\$1,224	\$968	\$484	\$21,727	\$18,810	\$6,984	\$3,813	\$47,435
4		TOTAL GENERAL SUPPORT ASSETS	\$9,494,715		\$0	\$3,767,010	\$1,398,500	\$0	\$0	\$65,740	\$38,472	\$17,120	\$961,545	\$842,311	\$316,484	\$3,813	\$2,083,721
5		% DISTRIBUTION	100.00%		0.00%	39.67%	14.73%	0.00%	0.00%	0.69%	0.41%	0.18%	10.13%	8.87%	3.33%	0.04%	21.95%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$144,561,996		\$0	\$58,528,196	\$18,491,496	\$0	\$0	\$914,258	\$546,869	\$229,507	\$14,163,238	\$12,572,216	\$5,186,284	\$3,813	\$33,926,119
7		% DISTRIBUTION	100.00%		0.00%	40.49%	12.79%	0.00%	0.00%	0.63%	0.38%	0.16%	9.80%	8.70%	3.59%	0.00%	23.47%
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	\$144,561,996		\$0	\$58,528,196	\$18,491,496	\$0	\$0	\$914,258	\$546,869	\$229,507	\$14,163,238	\$12,572,216	\$5,186,284	\$3,813	\$33,926,119
10		% DISTRIBUTION	100.00%		0.00%	40.49%	12.79%	0.00%	0.00%	0.63%	0.38%	0.16%	9.80%	8.70%	3.59%	0.00%	23.47%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7									\$0				\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$271,624	LN 10	\$0	\$111,444	\$35,827	\$0	\$0	\$1,816	\$1,036	\$466	\$25,669	\$24,012	\$10,137	\$7	\$61,210
16	1220	MATERIALS AND SUPPLIES	\$357,289	LN 10	\$0	\$140,696	\$38,267	\$0	\$0	\$1,873	\$1,307	\$392	\$34,822	\$29,043	\$12,318	\$9	\$98,562
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 RETIREMENT:	\$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 APORIONING PRESUBSCRIPTION	\$78,710,326		\$0	\$58,528,196	\$18,491,496	\$0	\$0	\$914,258	\$546,869	\$229,507	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	74.36%	23.49%	0.00%	0.00%	1.16%	0.69%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$80,306,095		\$0	\$0	\$17,092,997	\$0	\$0	\$848,518	\$508,397	\$212,387	\$13,201,693	\$11,729,905	\$4,869,800	\$0	\$31,842,398
24		% DISTRIBUTION	100.00%		0.00%	0.00%	21.28%	0.00%	0.00%	1.06%	0.63%	0.26%	16.44%	14.61%	6.06%	0.00%	39.65%

A-4,1o2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	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		ALLOCATION FACTORS															
2		STANDARD WORK SECONDS															
3		- MANUAL BOARDS	\$30	AL-1, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
4		- TSPS COMPLEX	\$30	AL-1, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
5		EQUIVALENT ACCESS LINES - MSG COE	\$30	AL-1, LN 2	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		IX CIRCUIT TERMINATIONS - MSG COE	\$22	AL-1, LN 6	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$6	\$0	\$0	\$0	\$0	\$0
6	2220	CENTRAL OFFICE EQUIPMENT															
7		OPERATOR SYSTEMS	\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		MANUAL SWITCHBOARDS															
9		AUXILIARY SWITCHBOARDS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		- DIRECTORY ASSISTANCE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- INTERCEPT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		- OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		SERVICE OBSERVING BOARDS	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TSPS															
15		- OPERATOR	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- RTA	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- OTHER	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL OPERATOR SYSTEMS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	2210	TANDEM SWITCHING EQUIPMENT															
20		ACCESS	\$146,814	DIRECT	\$0	\$0	\$0	\$0	\$0	\$146,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL TANDEM SWITCH	\$146,814		\$0	\$0	\$0	\$0	\$0	\$146,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2210	LOCAL SWITCHING EQUIPMENT															
24		ACCESS	\$17,092,997	DIRECT	\$0	\$0	\$17,092,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL LOCAL SWITCH	\$17,092,997		\$0	\$0	\$17,092,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$17,239,811		\$0	\$0	\$17,092,997	\$0	\$0	\$146,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		% DISTRIBUTION	100.00%		0.00%	0.00%	99.15%	0.00%	0.00%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

A-4,2oI2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$23,174,020	DIRECT	\$0	\$0	\$0	\$0	\$0	\$37,416	\$0	\$0	\$7,517,042	\$0	\$0	\$0	\$15,619,562
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$911,843	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911,843	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$10,259,176	LN 4/DIRECT	\$0	\$9,627,258	\$0	\$0	\$0	\$0	\$0	\$0	\$631,918	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$11,221,334	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$298,065	\$0	\$105,208	\$0	\$10,818,062	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$11,221,334		\$0	\$0	\$0	\$0	\$0	\$298,065	\$0	\$105,208	\$0	\$10,818,062	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$366,223	DIRECT	\$0	\$0	\$0	\$0	\$0	\$366,223	\$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	\$45,932,596		\$0	\$9,627,258	\$0	\$0	\$0	\$701,704	\$0	\$105,208	\$8,148,960	\$11,729,905	\$0	\$0	\$15,619,562
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$63,172,407		\$0	\$9,627,258	\$17,092,997	\$0	\$0	\$848,518	\$0	\$105,208	\$8,148,960	\$11,729,905	\$0	\$0	\$15,619,562
43		% DISTRIBUTION	100.00%		0.00%	15.24%	27.06%	0.00%	0.00%	1.34%	0.00%	0.17%	12.90%	18.57%	0.00%	0.00%	24.73%
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	100%	LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	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%	99.80%	0.00%	0.00%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0.00%	21.21%	0.00%	0.00%	0.00%	1.99%	0.00%	0.21%	19.32%	24.40%	0.00%	0.00%	32.88%

A-5,1of1 INFORMATION ORIGIN/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	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%	0.00%
		IX CIRCUIT MILES - MSG CWF	96%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	71.82%	23.84%	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	\$45,262,574	LN 1/DIRECT	\$0	\$45,133,928	\$0	\$0	\$0	\$0	\$0	\$0	\$128,646	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$21,165,660	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$18,738	\$0	\$4,924,086	\$0	\$0	\$0	\$16,222,836
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	\$4,823,269	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,823,269	\$0	\$0
17a		IX TRUNK - ACCESS	\$470,884	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$317,174	\$107,180	\$0	\$0	\$46,530	\$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	\$172,485	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$172,485	\$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	\$71,894,874		\$0	\$45,133,928	\$0	\$0	\$0	\$0	\$508,397	\$107,180	\$5,052,733	\$0	\$4,869,800	\$0	\$16,222,836
22		% DISTRIBUTION	100.00%		0.00%	62.78%	0.00%	0.00%	0.00%	0.00%	0.71%	0.15%	7.03%	0.00%	6.77%	0.00%	22.56%
23		TOTAL CABLE & WIRE FACILITIES	\$71,894,874		\$0	\$45,133,928	\$0	\$0	\$0	\$0	\$508,397	\$107,180	\$5,052,733	\$0	\$4,869,800	\$0	\$16,222,836
24		% DISTRIBUTION	100.00%		0.00%	62.78%	0.00%	0.00%	0.00%	0.00%	0.71%	0.15%	7.03%	0.00%	6.77%	0.00%	22.56%

A-6,1of1 OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	A/C	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
OTHER TELECOMMUNICATIONS PLANT																	
1	2002	PROPERTY HELD FOR FUTURE USE															
2		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		% 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%
8	2003	PLANT UNDER CONSTR. - SHORT TERM															
9		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		UNDISTRIBUTED	\$3,109,304	A-2,LN 10	\$0	\$1,288,563	\$400,380	\$0	\$0	\$18,462	\$10,723	\$4,942	\$349,111	\$320,457	\$108,919	\$78	\$607,668
13		TOTAL	\$3,109,304		\$0	\$1,288,563	\$400,380	\$0	\$0	\$18,462	\$10,723	\$4,942	\$349,111	\$320,457	\$108,919	\$78	\$607,668
14		% DISTRIBUTION	100.00%		0.00%	41.44%	12.88%	0.00%	0.00%	0.59%	0.34%	0.16%	11.23%	10.31%	3.50%	0.00%	19.54%
15	2004	PLANT UNDER CONSTR. - LONG TERM															
16		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2005	TELECOMMUNICATIONS PLANT ADJUST.															
23		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNDISTRIBUTED	\$62,561	A-2,LN 10	\$0	\$35,291	\$8,471	\$0	\$0	\$76	\$204	\$117	\$9,019	\$3,513	\$1,794	\$2	\$4,075
27		TOTAL	\$62,561		\$0	\$35,291	\$8,471	\$0	\$0	\$76	\$204	\$117	\$9,019	\$3,513	\$1,794	\$2	\$4,075
28		% DISTRIBUTION	\$1		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-7,1of1		ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES														A-7,1of1	
LN	A/C	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	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$7,836,933	A-3.LN 5	\$0	\$3,111,085	\$1,170,355	\$0	\$0	\$54,065	\$32,508	\$13,924	\$802,126	\$688,363	\$261,490	\$3,112	\$1,699,906
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$16,440,066	A-4.LN 47	\$0	\$0	\$16,291,664	\$0	\$0	\$148,403	\$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	\$35,175,047	A-4.LN 48	\$0	\$7,372,818	\$0	\$0	\$0	\$535,874	\$0	\$84,774	\$6,216,157	\$9,151,611	\$0	\$0	\$11,813,813
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	\$61,062,182	A-5.LN 22	\$0	\$39,246,275	\$0	\$0	\$0	\$0	\$444,972	\$100,531	\$4,440,275	\$0	\$4,094,758	\$0	\$12,735,371
9		TOTAL ACCUM DEPR - TPIS	\$120,514,229		\$0	\$49,730,177	\$17,462,019	\$0	\$0	\$738,341	\$477,480	\$199,230	\$11,458,558	\$9,839,974	\$4,356,248	\$3,112	\$26,249,090
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$120,514,229		\$0	\$49,730,177	\$17,462,019	\$0	\$0	\$738,341	\$477,480	\$199,230	\$11,458,558	\$9,839,974	\$4,356,248	\$3,112	\$26,249,090
12		% DISTRIBUTION	100.00%		0.00%	41.26%	14.49%	0.00%	0.00%	0.61%	0.40%	0.17%	9.51%	8.16%	3.61%	0.00%	21.78%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3.LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$49,633	A-6.LN 28	\$0	\$27,998	\$6,720	\$0	\$0	\$60	\$162	\$93	\$7,156	\$2,787	\$1,423	\$2	\$3,233
20		TOTAL ACCUM AMORTIZATION	\$49,633		\$0	\$27,998	\$6,720	\$0	\$0	\$60	\$162	\$93	\$7,156	\$2,787	\$1,423	\$2	\$3,233
21		% DISTRIBUTION	100.00%		0.00%	56.41%	13.54%	0.00%	0.00%	0.12%	0.33%	0.19%	14.42%	5.61%	2.87%	0.00%	6.51%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$152,271	A-3.LN 5	\$0	\$60,308	\$15,008	\$0	\$0	\$991	\$702	\$234	\$16,261	\$15,108	\$6,198	\$64	\$37,397
24		CENTRAL OFFICE EQUIP	\$1,645,319	A-4.LN 43	\$0	\$269,763	\$299,434	\$0	\$0	\$14,972	\$0	\$1,798	\$228,496	\$338,335	\$0	\$0	\$492,521
25		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$2,225,549	A-5.LN 22	\$0	\$1,289,115	\$0	\$0	\$0	\$0	\$15,766	\$2,355	\$155,537	\$0	\$164,866	\$0	\$597,910
27		UNDISTRIBUTED	\$237,335	A-3.LN 10	\$0	\$96,422	\$16,184	\$0	\$0	\$746	\$1,008	\$229	\$23,934	\$20,424	\$10,832	\$6	\$67,550
28		TOTAL NET DEFERRED INC TAX	\$4,260,475		\$0	\$1,715,609	\$330,626	\$0	\$0	\$16,709	\$17,475	\$4,615	\$424,229	\$373,866	\$181,896	\$70	\$1,195,379
29		% DISTRIBUTION	100.00%		0.00%	40.27%	7.76%	0.00%	0.00%	0.39%	0.41%	0.11%	9.96%	8.78%	4.27%	0.00%	28.06%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET															
31	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$17	A-3.LN 10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$1	\$1	\$0	\$4
36	4310	OTHER LONG TERM LIABILITIES	\$25,018	A-3.LN 10	\$0	\$11,312	\$2,058	\$0	\$0	\$64	\$35	\$23	\$2,936	\$2,495	\$923	\$1	\$5,172
37																	

A-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8,1of1

LN	A/C	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
		OPERATING EXPENSE AND TAX															
1	6110	NETWORK SUPPORT EXPENSE	\$55,026	A-9,LN 6	\$0	\$21,254	\$8,968	\$0	\$0	\$483	\$133	\$94	\$5,881	\$6,319	\$1,815	\$1	\$10,078
2	6120	GENERAL SUPPORT EXPENSE	\$1,406,962	A-9,LN 7	\$0	\$567,266	\$209,804	\$0	\$0	\$10,237	\$5,609	\$2,284	\$141,480	\$123,581	\$47,453	\$584	\$298,663
3	6210	CENTRAL OFFICE EXPENSE	\$2,563,250	A-9,LN 15	\$0	\$280,608	\$1,135,606	\$0	\$0	\$27,617	\$0	\$2,824	\$285,216	\$393,696	\$0	\$0	\$437,683
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$1,611,230	A-9,LN 24	\$0	\$1,049,346	\$0	\$0	\$0	\$0	\$13,485	\$2,810	\$117,647	\$0	\$104,336	\$0	\$323,606
6	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$2,742,812	A-10,LN 7	\$0	\$1,102,748	\$375,770	\$0	\$0	\$19,110	\$10,590	\$4,768	\$264,459	\$247,183	\$100,334	\$0	\$617,850
8	6540	ACCESS / USF EXPENSE	\$1,286,590	A-10,LN 8	\$0	\$1,286,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$680,138	A-11,LN 1	\$0	\$284,020	\$88,649	\$0	\$0	\$4,173	\$2,516	\$1,189	\$60,420	\$57,134	\$26,431	\$18	\$155,589
8	6620	SERVICES EXPENSE	\$608,714	A-11,LN29	\$0	\$91,584	\$58,945	\$0	\$2,095	\$3,160	\$1,676	\$792	\$31,928	\$31,463	\$13,148	\$296,512	\$77,411
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$3,778,353	A-12,LN 9	\$0	\$1,613,158	\$589,089	\$0	\$541	\$21,832	\$11,034	\$5,034	\$319,734	\$310,903	\$122,569	\$104,944	\$679,515
13		SUBTOTAL OPERATING EXPENSE	\$14,733,073		\$0	\$6,296,575	\$2,466,830	\$0	\$2,636	\$86,612	\$45,042	\$19,793	\$1,226,765	\$1,170,280	\$416,085	\$402,060	\$2,600,394
14		% DISTRIBUTION	100.00%		0.00%	42.74%	16.74%	0.00%	0.02%	0.59%	0.31%	0.13%	8.33%	7.94%	2.82%	2.73%	17.65%
15	6560	DEPRECIATION AND AMORTIZATION	\$4,628,923	A-10,LN 19+27	\$0	\$1,570,767	\$230,591	\$0	\$0	\$46,162	\$12,021	\$6,595	\$645,019	\$670,327	\$103,040	\$87	\$1,344,316
16	7200	OTHER OPERATING TAX	\$604,950	A-12,LN 25	\$0	\$255,338	\$66,254	\$0	\$0	\$3,251	\$1,599	\$822	\$55,967	\$54,080	\$23,811	\$15	\$143,814
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	(\$0)	A-12,LN 15	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$100,264)	A-10,LN 35	\$0	(\$60,778)	(\$8,989)	\$0	\$0	(\$35)	(\$569)	(\$223)	(\$9,678)	(\$1,827)	(\$4,475)	(\$3)	(\$13,689)
20		TOTAL OPERATING EXP & TAX	\$19,866,682		\$0	\$8,061,902	\$2,754,686	\$0	\$2,636	\$135,990	\$58,093	\$26,987	\$1,918,073	\$1,892,859	\$538,461	\$402,159	\$4,074,835
21		% DISTRIBUTION	100.00%		0.00%	40.58%	13.87%	0.00%	0.01%	0.68%	0.29%	0.14%	9.65%	9.53%	2.71%	2.02%	20.51%
	7370	NON OPERATING EXPENSE															
22		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UNCOLLECTIBLES															
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$144,561,996	VARIOUS	\$0	\$58,528,196	\$18,491,496	\$0	\$0	\$914,258	\$546,869	\$229,507	\$14,163,238	\$12,572,216	\$5,186,284	\$3,813	\$33,926,119
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$144,561,996		\$0	\$58,528,196	\$18,491,496	\$0	\$0	\$914,258	\$546,869	\$229,507	\$14,163,238	\$12,572,216	\$5,186,284	\$3,813	\$33,926,119
4		% DISTRIBUTION	100.00%		0.00%	40.49%	12.79%	0.00%	0.00%	0.63%	0.38%	0.16%	9.80%	8.70%	3.59%	0.00%	23.47%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$55,026	LN 4	\$0	\$21,254	\$8,968	\$0	\$0	\$483	\$133	\$94	\$5,881	\$6,319	\$1,815	\$1	\$10,078
7	6120	GENERAL SUPPORT	\$1,406,962	A-3, LN 5	\$0	\$567,266	\$209,804	\$0	\$0	\$10,237	\$5,609	\$2,284	\$141,480	\$123,581	\$47,453	\$584	\$298,663
8		TOTAL GENERAL SUPPORT EXP	\$1,461,987		\$0	\$588,521	\$218,771	\$0	\$0	\$10,720	\$5,741	\$2,378	\$147,361	\$129,901	\$49,268	\$586	\$308,741
9		% DISTRIBUTION	100.00%		0.00%	40.25%	14.96%	0.00%	0.00%	0.73%	0.39%	0.16%	10.08%	8.89%	3.37%	0.04%	21.12%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,139,357	A-4, LN 47	\$0	\$0	\$1,135,606	\$0	\$0	\$3,751	\$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	\$1,423,893	A-4, LN 48	\$0	\$280,608	\$0	\$0	\$0	\$23,866	\$0	\$2,824	\$285,216	\$393,696	\$0	\$0	\$437,683
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	\$2,563,250		\$0	\$280,608	\$1,135,606	\$0	\$0	\$27,617	\$0	\$2,824	\$285,216	\$393,696	\$0	\$0	\$437,683
16		% DISTRIBUTION	100.00%		0.00%	10.95%	44.30%	0.00%	0.00%	1.08%	0.00%	0.11%	11.13%	15.36%	0.00%	0.00%	17.08%
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	\$1,611,230	A-5, LN 22	\$0	\$1,049,346	\$0	\$0	\$0	\$0	\$13,485	\$2,810	\$117,647	\$0	\$104,336	\$0	\$323,606
25		TOTAL PLANT SPECIFIC EXPENSE	\$5,636,467		\$0	\$1,918,475	\$1,354,377	\$0	\$0	\$38,337	\$19,226	\$8,012	\$550,224	\$523,597	\$153,604	\$586	\$1,070,029
26		% DISTRIBUTION	100.00%		0.00%	34.04%	24.03%	0.00%	0.00%	0.68%	0.34%	0.14%	9.76%	9.29%	2.73%	0.01%	18.98%

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 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	\$63,172,407	A-4, LN 38	\$0	\$9,627,258	\$17,092,997	\$0	\$0	\$848,518	\$0	\$105,208	\$8,148,960	\$11,729,905	\$0	\$0	\$15,619,562
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	\$71,894,874	A-5, LN 21	\$0	\$45,133,928	\$0	\$0	\$0	\$0	\$508,397	\$107,180	\$5,052,733	\$0	\$4,869,800	\$0	\$16,222,836
4		TOTAL	\$135,067,281		\$0	\$54,761,186	\$17,092,997	\$0	\$0	\$848,518	\$508,397	\$212,387	\$13,201,693	\$11,729,905	\$4,869,800	\$0	\$31,842,398
5		% DISTRIBUTION	100.00%		0.00%	40.54%	12.66%	0.00%	0.00%	0.63%	0.38%	0.16%	9.77%	8.68%	3.61%	0.00%	23.58%
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	\$2,742,812	LN 5	\$0	\$1,102,748	\$375,770	\$0	\$0	\$19,110	\$10,590	\$4,768	\$264,459	\$247,183	\$100,334	\$0	\$617,850
8	6540	ACCESS / USF EXPENSE	\$1,286,590	DIRECT	\$0	\$1,286,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$185,572	A-3, LN 5	\$0	\$74,405	\$22,772	\$0	\$0	\$1,257	\$643	\$300	\$18,675	\$16,696	\$6,369	\$81	\$44,373
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$178,687	A-4, LN 47	\$0	\$0	\$178,321	\$0	\$0	\$366	\$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	\$2,641,683	A-4, LN 48	\$0	\$535,546	\$0	\$0	\$0	\$43,043	\$0	\$4,406	\$487,965	\$633,851	\$0	\$0	\$936,872
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	\$1,398,100	A-5, LN 22	\$0	\$868,752	\$0	\$0	\$0	\$0	\$10,526	\$1,506	\$117,210	\$0	\$88,250	\$0	\$311,856
17		TOTAL DEP EXP - PLANT IN SERVICE	\$4,404,042		\$0	\$1,478,703	\$201,093	\$0	\$0	\$44,667	\$11,169	\$6,213	\$623,849	\$650,547	\$94,620	\$81	\$1,293,100
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	\$4,404,042		\$0	\$1,478,703	\$201,093	\$0	\$0	\$44,667	\$11,169	\$6,213	\$623,849	\$650,547	\$94,620	\$81	\$1,293,100
20		% DISTRIBUTION	100.00%		0.00%	33.58%	4.57%	0.00%	0.00%	1.01%	0.25%	0.14%	14.17%	14.77%	2.15%	0.00%	29.36%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + Dir	\$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	\$224,881	A-3, LN 10	\$0	\$92,064	\$29,498	\$0	\$0	\$1,495	\$852	\$382	\$21,170	\$19,780	\$8,420	\$6	\$51,216
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	\$224,881		\$0	\$92,064	\$29,498	\$0	\$0	\$1,495	\$852	\$382	\$21,170	\$19,780	\$8,420	\$6	\$51,216
28		% DISTRIBUTION	100.00%		0.00%	40.94%	13.12%	0.00%	0.00%	0.66%	0.38%	0.17%	9.41%	8.80%	3.74%	0.00%	22.77%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$8,658,325		\$0	\$3,960,105	\$606,361	\$0	\$0	\$65,272	\$22,611	\$11,362	\$909,478	\$917,510	\$203,373	\$87	\$1,962,166
30		% DISTRIBUTION	100.00%		0.00%	45.74%	7.00%	0.00%	0.00%	0.75%	0.26%	0.13%	10.50%	10.60%	2.35%	0.00%	22.66%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$20,047	A-3, LN 5	\$0	\$6,529	\$8,909	\$0	\$0	\$22	\$11	\$56	\$538	\$805	\$234	\$3	\$2,940
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$4,082	A-4, LN 43	\$0	\$892	\$80	\$0	\$0	\$12	\$0	\$0	\$654	\$1,020	\$0	\$0	\$1,423
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$76,105	A-5, LN 22	\$0	\$53,340	\$0	\$0	\$0	\$0	\$558	\$167	\$8,484	\$0	\$4,239	\$0	\$9,316
34	5240/7100/7500	UNDISTRIBUTED	\$31	A-3, LN 10	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$1	\$1	\$0	\$9
35		TOTAL RENT REVENUE	\$100,264		\$0	\$60,778	\$8,989	\$0	\$0	\$35	\$569	\$223	\$9,678	\$1,827	\$4,475	\$3	\$13,689

A-11,lofl

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,lofl

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE	EQUAL	COMMON TRANSPORT	DEDICATED		SPECIAL ACCESS	CHANNEL MILEAGE			WBI		
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	TERM		FACILITY	B&C
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	\$680,138	A-3, LN 10	\$0	\$284,020	\$88,649	\$0	\$0	\$4,173	\$2,516	\$1,189	\$60,420	\$57,134	\$26,431	\$18	\$155,589
3	6621	TELEPHONE OPERATOR SERVICES															
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6622	PUBLISHED DIRECTORY LISTINGS	\$1,116	DIRECT	\$0	\$0	\$0	\$0	\$1,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6623	ALL OTHER															
8	1.0	LOCAL BUSINESS OFFICE															
9		- END USER SVC ORDER PROCESSING															
10		- PRESUBSCRIPTION	\$29,982	A-3, LN 22	\$0	\$22,358	\$6,967	\$0	\$0	\$356	\$196	\$105	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$12,658	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,658	\$0
12		- END USER PAYMENT & COLLECTION	\$22,391	AL-1, LN 13	\$0	\$6,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,631	\$0
13		- END USER BILLING INQUIRY	\$7,257	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,257	\$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	\$72,288		\$0	\$29,117	\$6,967	\$0	\$0	\$356	\$196	\$105	\$0	\$0	\$0	\$35,546	\$0
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING															
21		- TOLL TICKET PROCESSING	\$11,386	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,386	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$107,949	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107,949	\$0
24		- END USER COMMON LINE	\$19,051	DIRECT	\$0	\$19,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$106,564	A-3, LN 24	\$0	\$0	\$24,423	\$0	\$0	\$1,340	\$666	\$327	\$16,414	\$16,406	\$6,886	\$0	\$40,102
26		SUBTOTAL CUSTOMER SERVICES	\$244,950		\$0	\$19,051	\$24,423	\$0	\$0	\$1,340	\$666	\$327	\$16,414	\$16,406	\$6,886	\$119,336	\$40,102
27		TOTAL CAT 1 AND CAT 2	\$317,238		\$0	\$48,168	\$31,390	\$0	\$0	\$1,697	\$863	\$431	\$16,414	\$16,406	\$6,886	\$154,882	\$40,102
28	3.0	% DISTRIBUTION	100.00%		0.00%	15.18%	9.89%	0.00%	0.00%	0.53%	0.27%	0.14%	5.17%	5.17%	2.17%	48.82%	12.64%
29		ALL OTHER CUSTOMER SERVICE	\$290,359	/LN 34	\$0	\$43,416	\$27,555	\$0	\$979	\$1,463	\$813	\$360	\$15,514	\$15,057	\$6,262	\$141,630	\$37,309
30		TOTAL SERVICES EXPENSE	\$608,714		\$0	\$91,584	\$58,945	\$0	\$2,095	\$3,160	\$1,676	\$792	\$31,928	\$31,463	\$13,148	\$296,512	\$77,411
31		% DISTRIBUTION	100.00%		0.00%	15.05%	9.68%	0.00%	0.34%	0.52%	0.28%	0.13%	5.25%	5.17%	2.16%	48.71%	12.72%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,288,852		\$0	\$375,604	\$147,594	\$0	\$2,095	\$7,333	\$4,192	\$1,980	\$92,348	\$88,597	\$39,579	\$296,530	\$232,999
33		% DISTRIBUTION	100.00%		0.00%	29.14%	11.45%	0.00%	0.16%	0.57%	0.33%	0.15%	7.17%	6.87%	3.07%	23.01%	18.08%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$318,355		\$0	\$48,168	\$31,390	\$0	\$1,116	\$1,697	\$863	\$431	\$16,414	\$16,406	\$6,886	\$154,882	\$40,102
35		% DISTRIBUTION	100.00%		0.00%	15.13%	9.86%	0.00%	0.35%	0.53%	0.27%	0.14%	5.16%	5.15%	2.16%	48.65%	12.60%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	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
		BIG THREE EXPENSES															
1		PLANT SPECIFIC EXPENSE	\$5,636,467	A-9, LN 25	\$0	\$1,918,475	\$1,354,377	\$0	\$0	\$38,337	\$19,226	\$8,012	\$550,224	\$523,597	\$153,604	\$586	\$1,070,029
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$2,742,812	A-10, LN 8	\$0	\$1,102,748	\$375,770	\$0	\$0	\$19,110	\$10,590	\$4,768	\$264,459	\$247,183	\$100,334	\$0	\$617,850
4		ACCESS CHARGE EXPENSE	\$1,286,590	A-10, LN 9	\$0	\$1,286,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,288,852	A-11, LN 31	\$0	\$375,604	\$147,594	\$0	\$2,095	\$7,333	\$4,192	\$1,980	\$92,348	\$88,597	\$39,579	\$296,530	\$232,999
6		TOTAL BIG THREE EXPENSES	\$10,954,720		\$0	\$4,683,417	\$1,877,741	\$0	\$2,095	\$64,781	\$34,008	\$14,760	\$907,031	\$859,377	\$293,516	\$297,116	\$1,920,879
7		% DISTRIBUTION	100.00%		0.00%	42.75%	17.14%	0.00%	0.02%	0.59%	0.31%	0.13%	8.28%	7.84%	2.68%	2.71%	17.53%
		CORPORATE OPERATING EXPENSE															
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$3,778,353	LN 7	\$0	\$1,613,158	\$589,089	\$0	\$541	\$21,832	\$11,034	\$5,034	\$319,734	\$310,903	\$122,569	\$104,944	\$679,515
10		TOTAL CORPORATE OPERATIONS	\$3,778,353		\$0	\$1,613,158	\$589,089	\$0	\$541	\$21,832	\$11,034	\$5,034	\$319,734	\$310,903	\$122,569	\$104,944	\$679,515
11		% DISTRIBUTION	100.00%		0.00%	42.69%	15.59%	0.00%	0.01%	0.58%	0.29%	0.13%	8.46%	8.23%	3.24%	2.78%	17.98%
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.	\$1,077	A-3, LN 10	\$0	\$440	(\$132)	\$0	\$0	\$9	\$5	\$0	\$76	\$73	\$45	\$0	\$560
21		TOTAL	\$1,077		\$0	\$440	(\$132)	\$0	\$0	\$9	\$5	\$0	\$76	\$73	\$45	\$0	\$560
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$344,883	A-3, LN 10	\$0	\$133,740	\$36,719	\$0	\$0	\$1,767	\$1,210	\$423	\$33,222	\$31,369	\$13,463	\$5	\$92,965
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	\$604,950	A-3, LN 10	\$0	\$255,338	\$66,254	\$0	\$0	\$3,251	\$1,599	\$822	\$55,967	\$54,080	\$23,811	\$15	\$143,814
26		TOTAL OPERATING TAXES	\$604,950		\$0	\$255,338	\$66,254	\$0	\$0	\$3,251	\$1,599	\$822	\$55,967	\$54,080	\$23,811	\$15	\$143,814