

Merged Group A – Part 36 PYCOS

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Merged Group A – Part 36 PYCOS

S-1,1of1	REVENUE REQUIREMENT SUMMARY	S-1,1of1
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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE					
	REVENUE REQUIREMENT SUMMARY													
1	NET INVESTMENT FOR SETTLEMENTS	\$117,753,057	S-2, LN 35	\$0	\$17,875,132	\$0	\$44,994,897	\$9,311,354	\$4,845,507	\$483,722	\$56,680	\$0	\$0	\$40,185,765
2	RATE OF RETURN	9.75%		0.00%	9.75%	0.00%	9.75%	9.75%	9.75%	0.00%	0.00%	9.75%		
3	RETURN ON INVESTMENT	\$11,480,923	LN 1*LN 2	\$0	\$1,742,825	\$0	\$4,387,002	\$907,857	\$472,437	\$47,163	\$5,526	\$0	\$0	\$3,918,112
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$11,480,923	LN 3-LN 4	\$0	\$1,742,825	\$0	\$4,387,002	\$907,857	\$472,437	\$47,163	\$5,526	\$0	\$0	\$3,918,112
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$2,752,390	LN 28	\$0	\$419,212	\$0	\$1,044,564	\$223,421	\$111,973	\$11,424	\$1,291	\$0	\$0	\$940,505
7	LESS: FEDERAL ITC AMORTIZATION	\$1,200,752	S-12, LN 29	\$0	\$176,257	\$0	\$488,874	\$70,774	\$52,627	\$4,493	\$678	\$0	\$0	\$407,049
8	NET FEDERAL INCOME TAX	\$1,551,638	LN 6-LN 7	\$0	\$242,955	\$0	\$555,690	\$152,647	\$59,346	\$6,931	\$613	\$0	\$0	\$533,456
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$879,875	LN 33	\$0	\$131,597	\$0	\$343,154	\$64,726	\$36,776	\$3,989	\$515	\$0	\$0	\$299,118
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$879,875	LN 9-LN 10	\$0	\$131,597	\$0	\$343,154	\$64,726	\$36,776	\$3,989	\$515	\$0	\$0	\$299,118
13	OPERATING EXPENSE AND TAX	\$55,485,299	S-8, LN 20	\$0	\$11,199,651	\$0	\$18,203,688	\$4,649,826	\$2,239,205	\$362,091	\$35,915	\$0	\$0	\$18,794,923
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$69,397,734	5+8+11 thru 15	\$0	\$13,317,029	\$0	\$23,489,534	\$5,775,056	\$2,807,764	\$420,173	\$42,570	\$0	\$0	\$23,545,608
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$0	LN 16*LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TOTAL REVENUE REQUIREMENT	\$69,397,734		\$0	\$13,317,029	\$0	\$23,489,534	\$5,775,056	\$2,807,764	\$420,173	\$42,570	\$0	\$0	\$23,545,608

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
20	RETURN ON INVESTMENT	\$11,480,923	LN 3	\$0	\$1,742,825	\$0	\$4,387,002	\$907,857	\$472,437	\$47,163	\$5,526	\$0	\$0	\$3,918,112
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	(\$79,737)	S-12, LN 16+18	\$0	(\$11,370)	\$0	(\$33,435)	(\$3,958)	(\$1,638)	(\$319)	(\$9)	\$0	\$0	(\$29,007)
22	OTHER INCOME ADJUSTMENTS	\$5,678	S-12, LN 25+26	\$0	\$901	\$0	\$2,015	\$551	\$216	\$14	\$1	\$0	\$0	\$1,981
23	TOTAL INCOME ADJUSTMENTS	(\$74,059)	LN 21+22	\$0	(\$10,469)	\$0	(\$31,420)	(\$3,407)	(\$1,422)	(\$305)	(\$9)	\$0	\$0	(\$27,026)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$10,354,229		\$0	\$1,577,037	\$0	\$3,929,549	\$840,490	\$421,232	\$42,975	\$4,857	\$0	\$0	\$3,538,089
26	FEDERAL INCOME TAX @	26.58%	LN 25*FIT	\$0	\$419,212	\$0	\$1,044,564	\$223,421	\$111,973	\$11,424	\$1,291	\$0	\$0	\$940,505
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$2,752,390	LN 26-LN 27	\$0	\$419,212	\$0	\$1,044,564	\$223,421	\$111,973	\$11,424	\$1,291	\$0	\$0	\$940,505
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME Option: A	\$13,106,619	LN 25+LN 28-S-12, LN 30	\$0	\$1,996,249	\$0	\$4,974,112	\$1,063,911	\$533,205	\$54,399	\$6,149	\$0	\$0	\$4,478,594
31	STATE INCOME TAX @	6.71%	LN 30*SIT	\$0	\$131,597	\$0	\$343,154	\$64,726	\$36,776	\$3,989	\$515	\$0	\$0	\$299,118
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$879,875		\$0	\$131,597	\$0	\$343,154	\$64,726	\$36,776	\$3,989	\$515	\$0	\$0	\$299,118

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SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$23,531,007	S-3,LN 10	\$0	\$3,682,894	\$0	\$8,591,068	\$2,069,982	\$902,119	\$95,035	\$8,838	\$0	\$0	\$8,181,071	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$15,339,419	S-4,LN 52	\$0	\$5,070,752	\$0	\$0	\$2,703,086	\$1,025,295	\$0	\$0	\$0	\$0	\$6,540,287	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4,LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$148,025,285	S-4,LN 78	\$0	\$14,767,917	\$0	\$83,506,157	\$7,696,260	\$3,682,423	\$1,619,686	\$110,762	\$0	\$0	\$36,642,079	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$378,220,884	S-5,LN 42	\$0	\$64,562,961	\$0	\$115,727,458	\$35,789,626	\$15,826,862	\$565,559	\$91,943	\$0	\$0	\$145,656,476	\$0
7	TANGIBLE ASSETS	2680		\$2,381,436	S-3,LN 29	\$0	\$10,243	\$0	\$2,339,822	\$3,576	\$1,496	\$283	\$8	\$0	\$0	\$26,007	\$0
8	INTANGIBLE ASSETS	2690		\$50,777	S-3,LN 36	\$0	\$7,841	\$0	\$19,062	\$4,045	\$1,868	\$185	\$16	\$0	\$0	\$17,760	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$567,548,808		\$0	\$88,102,607	\$0	\$210,183,567	\$48,266,575	\$21,440,063	\$2,280,748	\$211,567	\$0	\$0	\$197,063,681	\$0
10	% DISTRIBUTION			100.00%		0.00%	15.52%	0.00%	37.03%	8.50%	3.78%	0.40%	0.04%	0.00%	0.00%	34.72%	0.00%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$5,987,520	S-6,LN 15	\$0	\$963,644	\$0	\$2,099,987	\$589,579	\$214,297	\$18,510	\$775	\$0	\$0	\$2,100,728	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$1,306,642	S-6,LN 27	\$0	\$254,178	\$0	\$277,374	\$291,081	\$64,030	\$4,035	\$5	\$0	\$0	\$415,938	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$574,842,970		\$0	\$89,320,429	\$0	\$212,560,928	\$49,147,235	\$21,718,390	\$2,303,293	\$212,348	\$0	\$0	\$199,580,347	\$0
18	% DISTRIBUTION			100.00%		0.00%	15.54%	0.00%	36.98%	8.55%	3.78%	0.40%	0.04%	0.00%	0.00%	34.72%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$433,835,608	S-7,LN 18	\$0	\$68,139,120	\$0	\$158,120,140	\$38,047,212	\$15,883,998	\$1,704,480	\$140,605	\$0	\$0	\$151,800,054	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$267,936	S-7,LN 23	\$0	\$4,983	\$0	\$247,691	\$1,740	\$728	\$138	\$4	\$0	\$0	\$12,652	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$268,029	S-7,LN 25	\$0	\$52,139	\$0	\$56,897	\$59,709	\$13,134	\$828	\$1	\$0	\$0	\$85,321	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$28,956,935	S-7,LN 32	\$0	\$4,383,244	\$0	\$11,114,202	\$2,260,294	\$1,248,087	\$135,747	\$18,192	\$0	\$0	\$9,797,169	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$111,514,462		\$0	\$16,740,944	\$0	\$43,021,998	\$8,778,281	\$4,572,443	\$462,100	\$53,545	\$0	\$0	\$37,885,151	\$0
27	% DISTRIBUTION			100.00%		0.00%	15.01%	0.00%	38.58%	7.87%	4.10%	0.41%	0.05%	0.00%	0.00%	33.97%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$4,522,072	S-6,LN 31	\$0	\$750,017	\$0	\$1,464,778	\$379,219	\$202,393	\$10,317	\$2,081	\$0	\$0	\$1,713,264	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6,LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6,LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6,LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,716,523		\$0	\$384,172	\$0	\$508,121	\$153,854	\$70,668	\$11,304	\$1,053	\$0	\$0	\$587,350	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$117,753,057		\$0	\$17,875,132	\$0	\$44,994,897	\$9,311,354	\$4,845,507	\$483,722	\$56,680	\$0	\$0	\$40,185,765	\$0
36	% DISTRIBUTION			100.00%		0.00%	15.18%	0.00%	38.21%	7.91%	4.11%	0.41%	0.05%	0.00%	0.00%	34.13%	0.00%

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$25,315,151		\$0	\$4,721,880	\$0	\$7,789,318	\$2,325,477	\$1,079,914	\$175,470	\$15,495	\$0	\$9,207,596	\$0	
3	% DISTRIBUTION			100.00%		0.00%	18.65%	0.00%	30.77%	9.19%	4.27%	0.69%	0.06%	0.00%	36.37%	0.00%	
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$541,585,588		\$0	\$84,401,630	\$0	\$199,233,615	\$46,188,972	\$20,534,580	\$2,185,245	\$202,705	\$0	\$0	\$188,838,842	\$0
6	% DISTRIBUTION			100.00%		0.00%	15.58%	0.00%	36.79%	8.53%	3.79%	0.40%	0.04%	0.00%	34.87%	0.00%	
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES	2110		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	CLASS B COMPANIES (GSF-GPC)			\$22,951,607	LN 6+DIRECT	\$0	\$3,594,484	\$0	\$8,369,358	\$2,033,059	\$885,639	\$92,933	\$8,747	\$0	\$0	\$7,967,387	\$0
9	GENERAL PURPOSE COMPUTERS			\$579,400	LN 6+DIRECT	\$0	\$88,409	\$0	\$221,711	\$36,923	\$16,480	\$2,102	\$91	\$0	\$0	\$213,684	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$23,531,007		\$0	\$3,682,894	\$0	\$8,591,068	\$2,069,982	\$902,119	\$95,035	\$8,838	\$0	\$0	\$8,181,071	\$0
11	% DISTRIBUTION			100.00%		0.00%	15.65%	0.00%	36.51%	8.80%	3.83%	0.40%	0.04%	0.00%	34.77%	0.00%	
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	ORIG/TERM, AND C&WF			\$565,116,595		\$0	\$88,084,524	\$0	\$207,824,683	\$48,258,953	\$21,436,699	\$2,280,280	\$211,543	\$0	\$0	\$197,019,913	\$0
14	% DISTRIBUTION			100.00%		0.00%	15.59%	0.00%	36.78%	8.54%	3.79%	0.40%	0.04%	0.00%	34.86%	0.00%	
TANGIBLE ASSETS																	
15	CAPITAL LEASES	2681															
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	CENTRAL OFFICE EQUIP (DSL)			\$2,313,311	DIRECT	\$0	\$0	\$0	\$2,313,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	SUBTOTAL CAPITAL LEASES			\$2,313,311		\$0	\$0	\$0	\$2,313,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	LEASEHOLD IMPROVEMENTS	2682															
23	GENERAL SUPPORT			\$68,125	LN 11+DIRECT	\$0	\$10,243	\$0	\$26,511	\$3,576	\$1,496	\$283	\$8	\$0	\$0	\$26,007	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$68,125		\$0	\$10,243	\$0	\$26,511	\$3,576	\$1,496	\$283	\$8	\$0	\$0	\$26,007	\$0
29	TOTAL TANGIBLE ASSETS			\$2,381,436		\$0	\$10,243	\$0	\$2,339,822	\$3,576	\$1,496	\$283	\$8	\$0	\$0	\$26,007	\$0
30	% DISTRIBUTION			100.00%		0.00%	0.43%	0.00%	98.25%	0.15%	0.06%	0.01%	0.00%	0.00%	1.09%	0.00%	
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$567,498,031		\$0	\$88,094,767	\$0	\$210,164,505	\$48,262,529	\$21,438,195	\$2,280,563	\$211,552	\$0	\$0	\$197,045,920	\$0
33	% DISTRIBUTION			100.00%		0.00%	15.52%	0.00%	37.03%	8.50%	3.78%	0.40%	0.04%	0.00%	34.72%	0.00%	
INTANGIBLE ASSETS																	
34	ALLOCATED	2690		\$50,777	LN 33	\$0	\$7,841	\$0	\$19,062	\$4,045	\$1,868	\$185	\$16	\$0	\$0	\$17,760	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	TOTAL INTANGIBLES			\$50,777		\$0	\$7,841	\$0	\$19,062	\$4,045	\$1,868	\$185	\$16	\$0	\$0	\$17,760	\$0
37	% DISTRIBUTION			100.00%		0.00%	15.44%	0.00%	37.54%	7.97%	3.68%	0.36%	0.03%	0.00%	34.98%	0.00%	

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS											
1	STANDARD WORK SECONDS											
2	- COMBINED TOLL AND LOCAL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	- SEPARATE TOLL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	- DSA BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	- DSB BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	- DIRECTORY ASSISTANCE BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	- TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	SERVICE OBSERVING TOLL MOU'S			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PROCESSOR REAL TIME - RTA			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	PROCESSOR REAL TIME - TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL MOU'S - OTHER			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	45.60%	0.00%	15.60%	9.06%	0.00%	29.74%
14	REL MOU'S - EXCHANGE TRUNK			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	HOST/REMOTE MOU MILES			100.00%		0.00%	19.98%	0.00%	25.33%	6.44%	0.00%	48.25%
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	COE BOOK COST											
17	OPERATOR SYSTEMS EQUIPMENT											
18	MANUAL SWITCHBOARDS	2220	1.1									
19	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	AUXILIARY SWITCHBOARDS	2220	1.2									
26	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	SERVICE OBSERVING	2220	1.3									
31	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TRAFFIC SERVICE POSITIONS	2220	1.4									
36	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
	TANDEM SWITCHING EQUIPMENT	2210	2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0					
47	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
	LOCAL SWITCHING EQUIPMENT	2210	3.0														
48	ACCESS		3.1	\$15,339,419	LN 13	\$0	\$5,070,752	\$0	\$0	\$2,703,086	\$1,025,295	\$0	\$0	\$6,540,287	\$0		
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
50	SUBTOTAL LOCAL SWITCHING			\$15,339,419		\$0	\$5,070,752	\$0	\$0	\$2,703,086	\$1,025,295	\$0	\$0	\$6,540,287	\$0		
51	% DISTRIBUTION			100.00%		0.00%	33.06%	0.00%	0.00%	17.62%	6.68%	0.00%	0.00%	42.64%	0.00%		
52	TOTAL SWITCHING EQUIPMENT			\$15,339,419		\$0	\$5,070,752	\$0	\$0	\$2,703,086	\$1,025,295	\$0	\$0	\$6,540,287	\$0		
53	% DISTRIBUTION			100.00%		0.00%	33.06%	0.00%	0.00%	17.62%	6.68%	0.00%	0.00%	42.64%	0.00%		
	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$15,799,855	AL-1, LN12	\$0	\$18,673	\$0	\$11,248,722	\$9,326	\$3,852	\$78,342	\$16,417	\$0	\$0	\$4,424,523	\$0
56	EXCH TRUNK - EAS		4.121	\$92,446	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,446	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$38,643,824	DIRECT	\$0	\$0	\$0	\$38,643,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$56,433,968	AL-1, LN 2	\$0	\$14,067,142	\$0	\$43,117	\$7,436,066	\$3,559,951	\$49,596	\$1,028	\$0	\$0	\$31,277,068	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$2,798,072	DIRECT	\$0	\$0	\$0	\$813,949	\$0	\$0	\$1,196,375	\$25,237	\$0	\$0	\$762,511	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$113,768,165		\$0	\$14,085,815	\$0	\$50,749,612	\$7,445,392	\$3,563,804	\$1,324,313	\$42,682	\$0	\$0	\$36,556,548	\$0
63	% DISTRIBUTION			100.00%		0.00%	12.38%	0.00%	44.61%	6.54%	3.13%	1.16%	0.04%	0.00%	0.00%	32.13%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$776,032	DIRECT	\$0	\$0	\$0	\$776,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$32,330,314	AL-1, LN14	\$0	\$0	\$0	\$31,974,755	\$0	\$0	\$287,664	\$67,896	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$1,010,991	AL-1, LN6	\$0	\$648,273	\$0	\$5,759	\$200,997	\$108,536	\$7,709	\$184	\$0	\$0	\$39,533	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$33,341,305		\$0	\$648,273	\$0	\$31,980,513	\$200,997	\$108,536	\$295,373	\$68,080	\$0	\$0	\$39,533	\$0
71	% DISTRIBUTION			100.00%		0.00%	1.94%	0.00%	95.92%	0.60%	0.33%	0.89%	0.20%	0.00%	0.00%	0.12%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$139,783	LN 15+DIRECT	\$0	\$33,829	\$0	\$0	\$49,872	\$10,084	\$0	\$0	\$0	\$0	\$45,998	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$139,783		\$0	\$33,829	\$0	\$0	\$49,872	\$10,084	\$0	\$0	\$0	\$0	\$45,998	\$0
76	% DISTRIBUTION			100.00%		0.00%	24.20%	0.00%	0.00%	35.68%	7.21%	0.00%	0.00%	0.00%	0.00%	32.91%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$148,025,285		\$0	\$14,767,917	\$0	\$83,506,157	\$7,696,260	\$3,682,423	\$1,619,686	\$110,762	\$0	\$0	\$36,642,079	\$0
79	% DISTRIBUTION			100.00%		0.00%	9.98%	0.00%	56.41%	5.20%	2.49%	1.09%	0.07%	0.00%	0.00%	24.75%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$163,364,704		\$0	\$19,838,669	\$0	\$83,506,157	\$10,399,346	\$4,707,718	\$1,619,686	\$110,762	\$0	\$0	\$43,182,366	\$0
81	% DISTRIBUTION			100.00%		0.00%	12.14%	0.00%	51.12%	6.37%	2.88%	0.99%	0.07%	0.00%	0.00%	26.43%	0.00%

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	15.55%	7.75%	0.00%	0.00%	0.00%	0.00%	51.70%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.93%	0.00%	0.08%	12.66%	5.99%	0.09%	0.00%	0.00%	0.00%	56.26%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.12%	0.00%	70.37%	0.05%	0.02%	0.57%	0.12%	0.00%	0.00%	28.75%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	99.02%	0.00%	0.00%	0.80%	0.17%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	57.20%	0.00%	6.78%	18.95%	11.62%	1.34%	0.60%	0.00%	0.00%	3.51%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	19.98%	0.00%	0.00%	25.33%	6.44%	0.00%	0.00%	0.00%	0.00%	48.25%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INFORMATION ORIGIN/TERMINATION																
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% 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%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% 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%
CABLE AND WIRE FACILITIES																
19	SUBSCRIBER LINE - JOINT		2410	\$254,085,486	LN 3	\$0	\$63,339,931	\$0	\$191,010	\$35,386,024	\$15,623,935	\$227,908	\$4,589	\$0	\$0	\$139,312,089
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$254,085,486		\$0	\$63,339,931	\$0	\$191,010	\$35,386,024	\$15,623,935	\$227,908	\$4,589	\$0	\$0	\$139,312,089
22	EXCHANGE WIDEBAND - JOINT			\$16,579,087	LN 4	\$0	\$21,542	\$0	\$10,702,280	\$8,491	\$3,898	\$98,136	\$22,963	\$0	\$0	\$5,721,777
23	EXCHANGE WIDEBAND - DIRECT			\$92,580,873	DIRECT	\$0	\$0	\$0	\$92,580,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$109,159,960		\$0	\$21,542	\$0	\$103,283,153	\$8,491	\$3,898	\$98,136	\$22,963	\$0	\$0	\$5,721,777
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$517,693	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$517,693
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$517,693		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$517,693
28	INTEREXCHANGE WIDEBAND			\$12,483,876	LN 5	\$0	\$0	\$0	\$12,198,465	\$0	\$0	\$225,776	\$59,635	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$12,483,876		\$0	\$0	\$0	\$12,198,465	\$0	\$0	\$225,776	\$59,635	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,877,116	LN 6	\$0	\$1,184,607	\$0	\$54,830	\$375,120	\$193,446	\$13,738	\$4,757	\$0	\$0	\$50,618
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$1,877,116		\$0	\$1,184,607	\$0	\$54,830	\$375,120	\$193,446	\$13,738	\$4,757	\$0	\$0	\$50,618
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$96,754	LN 8	\$0	\$16,881	\$0	\$0	\$19,992	\$5,583	\$0	\$0	\$0	\$0	\$54,298
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$96,754		\$0	\$16,881	\$0	\$0	\$19,992	\$5,583	\$0	\$0	\$0	\$0	\$54,298
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$378,220,884		\$0	\$64,562,961	\$0	\$115,727,458	\$35,789,626	\$15,826,862	\$565,559	\$91,943	\$0	\$0	\$145,656,476
43	% DISTRIBUTION			100.00%		0.00%	17.07%	0.00%	30.60%	9.46%	4.18%	0.15%	0.02%	0.00%	0.00%	38.51%

S-6,1of1

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

S-6,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	15.52%	0.00%	37.03%	8.50%	3.78%	0.40%	0.04%	0.00%	0.00%	34.72%	0.00%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	17.07%	0.00%	30.60%	9.46%	4.18%	0.15%	0.02%	0.00%	0.00%	38.51%	0.00%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	80.68%	0.00%	0.00%	0.00%	19.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$5,987,520	LN 1+DIRECT	\$0	\$963,644	\$0	\$2,099,987	\$589,579	\$214,297	\$18,510	\$775	\$0	\$0	\$2,100,728	\$0
15	TOTAL TPUC - SHORT TERM			\$5,987,520		\$0	\$963,644	\$0	\$2,099,987	\$589,579	\$214,297	\$18,510	\$775	\$0	\$0	\$2,100,728	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$1,306,642	LN 1+DIRECT	\$0	\$254,178	\$0	\$277,374	\$291,081	\$64,030	\$4,035	\$5	\$0	\$0	\$415,938	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$1,306,642		\$0	\$254,178	\$0	\$277,374	\$291,081	\$64,030	\$4,035	\$5	\$0	\$0	\$415,938	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$7,294,162		\$0	\$1,217,822	\$0	\$2,377,361	\$880,661	\$278,327	\$22,545	\$780	\$0	\$0	\$2,516,666	\$0
MATERIALS AND SUPPLIES																	
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$4,522,072	LN 2+DIRECT	\$0	\$750,017	\$0	\$1,464,778	\$379,219	\$202,395	\$10,317	\$2,081	\$0	\$0	\$1,713,264	\$0
31	TOTAL			\$4,522,072		\$0	\$750,017	\$0	\$1,464,778	\$379,219	\$202,395	\$10,317	\$2,081	\$0	\$0	\$1,713,264	\$0
32	% DISTRIBUTION			100.00%		0.00%	16.59%	0.00%	32.39%	8.39%	4.48%	0.23%	0.05%	0.00%	0.00%	37.89%	0.00%
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL		INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA				INTERLATA TWX
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	15.65%	0.00%	36.51%	8.80%	3.83%	0.40%	0.04%	0.00%	0.00%	34.77%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	12.14%	0.00%	51.12%	6.37%	2.88%	0.99%	0.07%	0.00%	0.00%	26.43%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5, LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	17.07%	0.00%	30.60%	9.46%	4.18%	0.15%	0.02%	0.00%	0.00%	38.51%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	15.59%	0.00%	36.78%	8.54%	3.79%	0.40%	0.04%	0.00%	0.00%	34.86%	0.00%
6	CAPITAL LEASES	2681		100.00%	S-3, LN 21	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3, LN 28	0.00%	15.04%	0.00%	38.92%	5.25%	2.20%	0.42%	0.01%	0.00%	0.00%	38.18%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3, LN 30	0.00%	0.43%	0.00%	98.25%	0.15%	0.06%	0.01%	0.00%	0.00%	0.00%	1.09%	0.00%
9	PLANT HELD FOR FUTURE USE	2902		0.00%	S-6, LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6, LN 27	0.00%	19.45%	0.00%	21.23%	22.28%	4.90%	0.31%	0.00%	0.00%	0.00%	31.83%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$17,415,441	LN 1+DIRECT	\$0	\$2,742,914	\$0	\$6,307,999	\$1,554,213	\$651,506	\$65,482	\$5,299	\$0	\$0	\$6,088,029	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$13,954,246	S-4, LN53+DIR	\$0	\$4,579,198	\$0	\$0	\$2,521,361	\$935,820	\$0	\$0	\$0	\$0	\$5,917,867	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$118,263,505	S-4, LN79+DIR	\$0	\$11,812,633	\$0	\$66,702,098	\$6,179,711	\$2,911,574	\$1,262,682	\$82,249	\$0	\$0	\$29,312,558	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$284,202,416	LN 4+DIRECT	\$0	\$49,004,375	\$0	\$85,110,043	\$27,791,927	\$11,385,098	\$376,316	\$53,057	\$0	\$0	\$110,481,599	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$433,835,608		\$0	\$68,139,120	\$0	\$158,120,140	\$38,047,212	\$15,883,998	\$1,704,480	\$140,605	\$0	\$0	\$151,800,054	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION																
	TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$234,794	LN 6+DIRECT	\$0	\$0	\$0	\$234,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$33,142	LN 7+DIRECT	\$0	\$4,983	\$0	\$12,897	\$1,740	\$728	\$138	\$4	\$0	\$0	\$12,652	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$267,936		\$0	\$4,983	\$0	\$247,691	\$1,740	\$728	\$138	\$4	\$0	\$0	\$12,652	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$268,029	LN 10+DIRECT	\$0	\$52,139	\$0	\$56,897	\$59,709	\$13,134	\$828	\$1	\$0	\$0	\$85,321	\$0
26	TOTAL ACCUM AMORTIZATION			\$535,965		\$0	\$57,122	\$0	\$304,589	\$61,449	\$13,862	\$965	\$5	\$0	\$0	\$97,973	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$159,533	LN 1+DIRECT	\$0	\$26,193	\$0	\$48,110	\$30,284	\$13,466	\$1,859	\$373	\$0	\$0	\$39,249	\$0
28	CENTRAL OFFICE EQUIP			\$8,155,475	LN 2+DIRECT	\$0	\$962,224	\$0	\$4,260,233	\$470,642	\$261,428	\$87,812	\$8,851	\$0	\$0	\$2,104,286	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$19,171,173	LN 4+DIRECT	\$0	\$3,172,192	\$0	\$6,240,338	\$1,648,241	\$914,716	\$39,529	\$8,198	\$0	\$0	\$7,147,958	\$0
31	UNDISTRIBUTED			\$1,470,754	LN 5+DIRECT	\$0	\$222,635	\$0	\$565,521	\$111,127	\$58,476	\$6,548	\$770	\$0	\$0	\$505,677	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$28,956,935		\$0	\$4,383,244	\$0	\$11,114,202	\$2,260,294	\$1,248,087	\$135,747	\$18,192	\$0	\$0	\$9,797,169	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$0	S-3, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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SUMMARY OF OPERATING EXPENSE AND TAX

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
OPERATING EXPENSE AND TAX SUMMARY																	
1	NETWORK SUPPORT EXPENSE	6110		\$271,051	S-9,LN 7	\$0	\$41,803	\$0	\$99,653	\$22,300	\$9,101	\$1,494	\$139	\$0	\$0	\$96,560	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$2,279,624	S-9,LN 8	\$0	\$352,863	\$0	\$847,599	\$184,554	\$83,725	\$9,375	\$851	\$0	\$0	\$800,658	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$4,802,574	S-9,LN 15	\$0	\$587,860	\$0	\$2,434,229	\$319,093	\$141,990	\$48,494	\$3,452	\$0	\$0	\$1,267,455	\$0
4	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410		\$8,407,292	S-9,LN 25	\$0	\$1,458,823	\$0	\$2,490,970	\$791,630	\$300,085	\$9,366	\$920	\$0	\$0	\$3,355,498	\$0
6	OTHER PLANT EXPENSE	6510		(\$0)	S-10,LN 11	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
7	NETWORK OPERATIONS EXPENSE	6530		\$7,282,731	S-10,LN 13	\$0	\$1,132,622	\$0	\$2,687,178	\$605,286	\$266,456	\$29,615	\$2,583	\$0	\$0	\$2,558,992	\$0
8	ACCESS / USF EXPENSE	6540		\$1,873,246	S-10,LN 14	\$0	\$1,876,136	\$0	\$0	(\$2,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$3,450,433	S-11,LN 12	\$0	\$854,129	\$0	\$139,167	\$273,852	\$251,183	\$68,047	\$6,338	\$0	\$0	\$1,857,716	\$0
10	SERVICES EXPENSE	6620		\$1,372,121	S-11,LN 44	\$0	\$688,446	\$0	\$37,773	\$335,617	\$120,201	\$19,947	\$2,202	\$0	\$0	\$167,935	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$10,071,791	S-12,LN 11+12	\$0	\$1,926,152	\$0	\$3,072,549	\$975,164	\$459,266	\$84,519	\$8,295	\$0	\$0	\$3,545,847	\$0
13	SUBTOTAL OPERATING EXPENSES			\$39,810,864		\$0	\$8,918,833	\$0	\$11,809,119	\$3,504,606	\$1,632,007	\$270,858	\$24,780	\$0	\$0	\$13,650,661	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.40%	0.00%	29.66%	8.80%	4.10%	0.68%	0.06%	0.00%	0.00%	34.29%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$15,506,026	S-10,LN 22+29	\$0	\$2,198,987	\$0	\$6,423,467	\$1,064,736	\$582,337	\$90,976	\$10,751	\$0	\$0	\$5,134,772	\$0
16	OTHER OPERATING TAX	7240		\$1,005,995	S-12,LN 33	\$0	\$203,125	\$0	\$314,757	\$124,128	\$45,872	\$4,265	\$501	\$0	\$0	\$313,347	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		(\$0)	S-12,LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$837,587)	S-10,LN 37	\$0	(\$121,294)	\$0	(\$343,655)	(\$43,643)	(\$21,010)	(\$4,008)	(\$118)	\$0	\$0	(\$303,859)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$55,485,299		\$0	\$11,199,651	\$0	\$18,203,688	\$4,649,826	\$2,239,205	\$362,091	\$35,915	\$0	\$0	\$18,794,923	\$0
21	% DISTRIBUTION			100.00%		0.00%	20.18%	0.00%	32.81%	8.38%	4.04%	0.65%	0.06%	0.00%	0.00%	33.87%	0.00%
NON OPERATING EXPENSE																	
22	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% 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%
UNCOLLECTIBLES																	
27	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	15.65%	0.00%	36.51%	8.80%	3.83%	0.40%	0.04%	0.00%	0.00%	34.77%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	12.14%	0.00%	51.12%	6.37%	2.88%	0.99%	0.07%	0.00%	0.00%	26.43%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	17.07%	0.00%	30.60%	9.46%	4.18%	0.15%	0.02%	0.00%	0.00%	38.51%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$271,051	LN 1+DIRECT	\$0	\$41,803	\$0	\$99,653	\$22,300	\$9,101	\$1,494	\$139	\$0	\$0	\$96,560	\$0
8	GENERAL SUPPORT	6120		\$2,279,624	LN 1+DIRECT	\$0	\$352,863	\$0	\$847,599	\$184,554	\$83,725	\$9,375	\$851	\$0	\$0	\$800,658	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,550,675		\$0	\$394,666	\$0	\$947,252	\$206,854	\$92,826	\$10,869	\$990	\$0	\$0	\$897,218	\$0
10	% DISTRIBUTION			100.00%		0.00%	15.47%	0.00%	37.14%	8.11%	3.64%	0.43%	0.04%	0.00%	0.00%	35.18%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,338,123	LN 2+DIRECT	\$0	\$169,295	\$0	\$653,572	\$103,631	\$39,285	\$14,022	\$820	\$0	\$0	\$357,498	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$3,464,451	LN 2+DIRECT	\$0	\$418,566	\$0	\$1,780,658	\$215,461	\$102,705	\$34,472	\$2,632	\$0	\$0	\$909,957	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,802,574		\$0	\$587,860	\$0	\$2,434,229	\$319,093	\$141,990	\$48,494	\$3,452	\$0	\$0	\$1,267,455	\$0
16	% DISTRIBUTION			100.00%		0.00%	12.24%	0.00%	50.69%	6.64%	2.96%	1.01%	0.07%	0.00%	0.00%	26.39%	0.00%
	INFORMATION ORIG/TERM EXPENSE	6310															
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% 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%
	CABLE AND WIRE FACILITIES EXPENSE	6410															
23	ALLOCATED			\$8,407,292	LN 6	\$0	\$1,458,823	\$0	\$2,490,970	\$791,630	\$300,085	\$9,366	\$920	\$0	\$0	\$3,355,498	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$8,407,292		\$0	\$1,458,823	\$0	\$2,490,970	\$791,630	\$300,085	\$9,366	\$920	\$0	\$0	\$3,355,498	\$0
26	% DISTRIBUTION			100.00%		0.00%	17.35%	0.00%	29.63%	9.42%	3.57%	0.11%	0.01%	0.00%	0.00%	39.91%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$15,760,541		\$0	\$2,441,349	\$0	\$5,872,452	\$1,317,577	\$534,901	\$68,729	\$5,362	\$0	\$0	\$5,520,172	\$0
28	% DISTRIBUTION			100.00%		0.00%	15.49%	0.00%	37.26%	8.36%	3.39%	0.44%	0.03%	0.00%	0.00%	35.03%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$13,209,866		\$0	\$2,046,684	\$0	\$4,925,200	\$1,110,723	\$442,074	\$57,861	\$4,372	\$0	\$0	\$4,622,953	\$0
30	% DISTRIBUTION			100.00%		0.00%	15.49%	0.00%	37.28%	8.41%	3.35%	0.44%	0.03%	0.00%	0.00%	35.00%	0.00%

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PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL	INSTRALATA	INTERLATA	INSTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA				INTRALATA
1	TELEPHONE PLANT IN SERVICE	2001			100.00% S-2,LN 10	0.00%	15.52%	0.00%	37.03%	8.50%	3.78%	0.40%	0.04%	0.00%	0.00%	34.72%	0.00%
2	CAPITAL LEASES	2681			100.00% S-7,LN 6	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682			100.00% S-7,LN 7	0.00%	15.04%	0.00%	38.92%	5.25%	2.20%	0.42%	0.01%	0.00%	0.00%	38.18%	0.00%
4	TANGIBLE PROPERTY	2680			100.00% S-3,LN 30	0.00%	0.43%	0.00%	98.25%	0.15%	0.06%	0.01%	0.00%	0.00%	0.00%	1.09%	0.00%
5	INTANGIBLE PROPERTY	2690			100.00% S-3,LN 37	0.00%	15.44%	0.00%	37.54%	7.97%	3.68%	0.36%	0.03%	0.00%	0.00%	34.98%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005			100.00% S-7,LN 10	0.00%	19.45%	0.00%	21.23%	22.28%	4.90%	0.31%	0.00%	0.00%	0.00%	31.83%	0.00%
7	COE, IOT AND C&WF				100.00% S-3,LN 6	0.00%	15.58%	0.00%	36.79%	8.53%	3.79%	0.40%	0.04%	0.00%	0.00%	34.87%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			(\$0) LN 1+DIRECT	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
12	% DISTRIBUTION				100.00%	0.00%	15.59%	0.00%	36.96%	9.21%	4.57%	0.37%	0.05%	0.00%	0.00%	33.26%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530			\$7,282,731 LN 7+DIRECT	\$0	\$1,132,622	\$0	\$2,687,178	\$605,286	\$266,456	\$29,615	\$2,583	\$0	\$0	\$2,558,992	\$0
14	ACCESS / USF EXPENSE	6540			\$1,873,246 DIRECT	\$0	\$1,876,136	\$0	\$0	(\$2,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT				\$649,599 S-3,LN 11	\$0	\$100,976	\$0	\$238,491	\$55,879	\$24,478	\$2,962	\$292	\$0	\$0	\$226,521	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT				\$110,400 S-4,LN 53	\$0	\$38,236	\$0	\$0	\$20,649	\$7,449	\$0	\$0	\$0	\$0	\$44,066	\$0
17	OPERATOR SYSTEMS EQUIPMENT				\$0 S-4,LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION				\$5,810,728 S-4,LN 79	\$0	\$579,638	\$0	\$3,271,477	\$287,560	\$170,333	\$70,363	\$7,111	\$0	\$0	\$1,424,247	\$0
19	UNDISTRIBUTED COE				\$0 S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM				\$0 S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES				\$8,868,659 S-5,LN 43	\$0	\$1,469,823	\$0	\$2,888,472	\$695,379	\$377,627	\$17,434	\$3,331	\$0	\$0	\$3,416,594	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE				\$15,439,387	\$0	\$2,188,672	\$0	\$6,398,439	\$1,059,467	\$579,887	\$90,759	\$10,735	\$0	\$0	\$5,111,428	\$0
23	PROPERTY HELD FOR FUTURE USE				\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE				\$15,439,387	\$0	\$2,188,672	\$0	\$6,398,439	\$1,059,467	\$579,887	\$90,759	\$10,735	\$0	\$0	\$5,111,428	\$0
25	% DISTRIBUTION				100.00%	0.00%	14.18%	0.00%	41.44%	6.86%	3.76%	0.59%	0.07%	0.00%	0.00%	33.11%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563			(\$11) LN 2+DIRECT	\$0	\$0	\$0	(\$11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563			\$0 LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563			\$0 LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564			\$66,650 LN 5+DIRECT	\$0	\$10,314	\$0	\$25,039	\$5,269	\$2,450	\$218	\$17	\$0	\$0	\$23,344	\$0
30	OTHER - TTPA	6565			\$0 LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE				\$66,639	\$0	\$10,314	\$0	\$25,028	\$5,269	\$2,450	\$218	\$17	\$0	\$0	\$23,344	\$0
32	% DISTRIBUTION				100.00%	0.00%	15.48%	0.00%	37.56%	7.91%	3.68%	0.33%	0.02%	0.00%	0.00%	35.03%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500			\$114 S-3,LN 11+DIR	\$0	\$21	\$0	\$31	\$19	\$5	\$0	\$0	\$0	\$0	\$39	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500			\$327,832 S-4,LN 81+DIR	\$0	\$35,763	\$0	\$179,185	\$12,786	\$5,837	\$3,612	\$107	\$0	\$0	\$90,543	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500			\$509,641 S-5,LN 43+DIR	\$0	\$85,510	\$0	\$164,440	\$30,838	\$15,169	\$397	\$11	\$0	\$0	\$213,277	\$0
36	UNDISTRIBUTED	5240/7100/7500			\$0 S-2,LN 10+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES				\$837,587	\$0	\$121,294	\$0	\$343,655	\$43,643	\$21,010	\$4,008	\$118	\$0	\$0	\$303,859	\$0

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CUSTOMER OPERATIONS EXPENSE SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.00%	0.00%	0.00%	6.93%	4.05%	0.00%	0.00%	0.00%	72.02%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	32.55%	0.00%	0.00%	4.76%	6.14%	0.00%	0.00%	0.00%	56.55%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	41.20%	0.00%	10.16%	23.33%	16.37%	7.84%	1.09%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.52%	0.05%	0.25%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	40.05%	0.00%	9.95%	23.87%	17.12%	7.96%	1.05%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																
12	MARKETING	6610		\$3,450,433	INPUT	\$0	\$854,129	\$0	\$139,167	\$273,852	\$251,183	\$68,047	\$6,338	\$0	\$0	\$1,857,716
13	TELEPHONE OPERATOR SERVICES															
14	- CALL COMPLETION INCL DA	6621		\$4,214	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,214
15	- OPERATOR SERVICES UNDER CONTRACT			\$13,061	DIRECT	\$0	\$0	\$0	\$0	\$13,057	\$0	\$0	\$0	\$0	\$0	\$3
16	PUBLISHED DIRECTORY LISTINGS	6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LOCAL BUSINESS OFFICE	6623	1													
23	- END USER SVC ORDER PROCESSING		1.1													
24	- PRESUBSCRIPTION		1.11	(\$6,877)	DIRECT	\$0	(\$6,877)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	(\$46,611)	LN 7	\$0	(\$2,767)	\$0	(\$137)	(\$8,636)	(\$14)	(\$117)	\$0	\$0	\$0	(\$34,939)
26	- END USER PAYMENT & COLLECTION		1.2	(\$18,720)	LN 4	\$0	(\$6,383)	\$0	\$0	(\$901)	(\$487)	\$0	\$0	\$0	\$0	(\$10,949)
27	- END USER BILLING INQUIRY		1.3	(\$25,406)	LN 8	\$0	(\$1,618)	\$0	(\$46)	(\$863)	\$0	(\$34)	\$0	\$0	\$0	(\$22,845)
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			(\$97,614)		\$0	(\$17,646)	\$0	(\$183)	(\$10,400)	(\$501)	(\$151)	\$0	\$0	\$0	(\$68,733)
33	CUSTOMER SERVICES (REV ACCTG)	6623	2													
34	- MESSAGE PROCESSING		2.1													
35	- TOLL TICKET PROCESSING		2.11	\$34,470	AL-1, LN16	\$0	\$5,602	\$0	\$0	\$16,644	\$2,817	\$0	\$0	\$0	\$0	\$9,408
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$494,103	AL-1, LN18, LN19	\$0	\$147,365	\$0	\$0	\$145,889	\$27,480	\$0	\$0	\$0	\$0	\$173,369
38	- END USER COMMON LINE		2.3	\$26,005	DIRECT	\$0	\$26,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$252,826	LN 11	\$0	\$100,907	\$0	\$25,504	\$60,988	\$50,303	\$13,521	\$1,603	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$807,404		\$0	\$279,878	\$0	\$25,504	\$223,521	\$80,599	\$13,521	\$1,603	\$0	\$0	\$182,777
41	TOTAL CAT 1 AND CAT 2			\$709,789	LN 32+LN 40	\$0	\$262,233	\$0	\$25,321	\$213,122	\$80,098	\$13,370	\$1,603	\$0	\$0	\$114,043
42	% DISTRIBUTION			100.00%		0.00%	36.95%	0.00%	3.57%	30.03%	11.28%	1.88%	0.23%	0.00%	0.00%	16.07%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$645,057	LN 42+DIRECT	\$0	\$426,213	\$0	\$12,452	\$109,438	\$40,103	\$6,578	\$599	\$0	\$0	\$49,674
44	TOTAL SERVICES EXPENSE			\$1,372,121		\$0	\$688,446	\$0	\$37,773	\$335,617	\$120,201	\$19,947	\$2,202	\$0	\$0	\$167,935
45	% DISTRIBUTION			100.00%		0.00%	50.17%	0.00%	2.75%	24.46%	8.76%	1.45%	0.16%	0.00%	0.00%	12.24%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,822,554	LN 12+LN 44	\$0	\$1,542,575	\$0	\$176,940	\$609,469	\$371,384	\$87,995	\$8,540	\$0	\$0	\$2,025,651
47	% DISTRIBUTION			100.00%		0.00%	31.99%	0.00%	3.67%	12.64%	7.70%	1.82%	0.18%	0.00%	0.00%	42.00%

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3, LN 3	0.00%	18.65%	0.00%	30.77%	9.19%	4.27%	0.69%	0.06%	0.00%	0.00%	36.37%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	15.52%	0.00%	37.03%	8.50%	3.78%	0.40%	0.04%	0.00%	0.00%	34.72%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, 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%
4	CAPITAL LEASES	2680		100.00%	S-3, LN 21	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			0.00%	S-6, LN 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	15.07%	0.00%	38.34%	7.89%	4.11%	0.41%	0.05%	0.00%	0.00%	34.13%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$44,322	DIRECT	\$0	\$44,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$10,027,469	LN 1	\$0	\$1,881,829	\$0	\$3,072,549	\$975,164	\$459,266	\$84,519	\$8,295	\$0	\$0	\$3,545,847	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$10,071,791		\$0	\$1,926,152	\$0	\$3,072,549	\$975,164	\$459,266	\$84,519	\$8,295	\$0	\$0	\$3,545,847	\$0
14	% DISTRIBUTION			100.00%		0.00%	19.12%	0.00%	30.51%	9.68%	4.56%	0.84%	0.08%	0.00%	0.00%	35.21%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			(\$0)	LN 2	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%		(\$79,737)	LN 6	\$0	(\$11,370)	\$0	(\$33,435)	(\$3,958)	(\$1,638)	(\$319)	(\$9)	\$0	\$0	(\$29,007)	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%		(\$79,737)		\$0	(\$11,370)	\$0	(\$33,435)	(\$3,958)	(\$1,638)	(\$319)	(\$9)	\$0	\$0	(\$29,007)	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$66,798,861	RECORDS	\$0	\$12,905,020	\$0	\$22,541,148	\$5,542,683	\$2,704,752	\$408,152	\$41,338	\$0	\$0	\$22,655,768	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$55,485,299	VARIOUS	\$0	\$11,199,651	\$0	\$18,203,688	\$4,649,826	\$2,239,205	\$362,091	\$35,915	\$0	\$0	\$18,794,923	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			(\$79,737)	LN 17	\$0	(\$11,370)	\$0	(\$33,435)	(\$3,958)	(\$1,638)	(\$319)	(\$9)	\$0	\$0	(\$29,007)	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$5,678	LN 6+DIRECT	\$0	\$901	\$0	\$2,015	\$551	\$216	\$14	\$1	\$0	\$0	\$1,981	\$0
27	NET TAXABLE INCOME			\$11,387,621		\$0	\$1,715,838	\$0	\$4,368,881	\$896,264	\$466,969	\$46,365	\$5,432	\$0	\$0	\$3,887,871	\$0
28	% DISTRIBUTION			100.00%		0.00%	15.07%	0.00%	38.37%	7.87%	4.10%	0.41%	0.05%	0.00%	0.00%	34.14%	0.00%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$865,730	LN 28	\$0	\$150,094	\$0	\$260,987	\$113,851	\$30,271	(\$75)	(\$469)	\$0	\$0	\$311,071	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		(\$37,700)	LN 28	\$0	(\$2,377)	\$0	(\$27,005)	\$5,140	\$2,837	(\$576)	(\$21)	\$0	\$0	(\$15,698)	\$0
33	OPERATING TAXES - OTHER	7240		\$1,005,995	LN 2+DIRECT	\$0	\$203,125	\$0	\$314,757	\$124,128	\$45,872	\$4,265	\$501	\$0	\$0	\$313,347	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$512,737	LN 28	\$0	\$79,988	\$0	\$182,310	\$59,298	\$2,284	\$2,232	(\$215)	\$0	\$0	\$186,841	\$0
35	TOTAL OPERATING TAXES			\$2,346,763		\$0	\$430,830	\$0	\$731,048	\$302,418	\$81,263	\$5,846	(\$204)	\$0	\$0	\$795,561	\$0

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	ALLOCATED LOOPS - COE	49,499	SPF	-	12,338	-	40	6,265	2,963	45	1	-	-	27,847
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.93%	0.00%	0.08%	12.66%	5.99%	0.09%	0.00%	0.00%	56.26%	0.00%
3	ALLOCATED LOOPS - CWF	49,499	SPF	-	12,338	-	40	6,265	2,963	45	1	-	-	27,847
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.93%	0.00%	0.08%	12.66%	5.99%	0.09%	0.00%	0.00%	56.26%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,972	TOLL MOU	-	2,341	-	23	884	512	39	1	-	-	172
6	PERCENT DISTRIBUTION	100.00%		0.00%	58.93%	0.00%	0.58%	22.27%	12.90%	0.98%	0.03%	0.00%	0.00%	4.32%
7	ALLOCATED CIRCUIT MILES - CWF	108,638	CMM	-	62,137	-	7,371	20,592	12,620	1,457	646	-	-	3,815
8	PERCENT DISTRIBUTION	100.00%		0.00%	57.20%	0.00%	6.78%	18.95%	11.62%	1.34%	0.60%	0.00%	0.00%	3.51%
9	ALLOCATED WIDEBAND LOOPS	3,565	WB CKTS	-	15	-	1,866	6	3	15	-	-	-	1,661
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.41%	0.00%	52.34%	0.16%	0.08%	0.42%	0.00%	0.00%	0.00%	46.59%
11	ALLOCATED WBD CHANNELS (CKTS)	12,479	WB CKTS	-	15	-	8,781	6	3	71	16	-	-	3,588
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.12%	0.00%	70.37%	0.05%	0.02%	0.57%	0.12%	0.00%	0.00%	28.75%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	8,868	WB CKTS Less I	-	-	-	8,781	-	-	71	16	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	99.02%	0.00%	0.00%	0.80%	0.17%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,299,871	DIRECT	-	202,145	-	-	607,463	133,481	-	-	-	-	356,782
16	PERCENT DISTRIBUTION	100.00%		0.00%	15.55%	0.00%	0.00%	46.73%	10.27%	0.00%	0.00%	0.00%	0.00%	27.45%
17	ALLOCATED USERS	172,157		-	14,747	-	-	44,322	9,641	-	-	-	-	103,447
18	PERCENT DISTRIBUTION	100.00%		0.00%	8.57%	0.00%	0.00%	25.75%	5.60%	0.00%	0.00%	0.00%	0.00%	60.09%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	26.35%	6.98%	0.00%	0.00%	0.00%	0.00%	33.33%
CWC-1				CASH WORKING CAPITAL WORKSHEET										CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	PLANT SPECIFIC EXPENSES	\$15,760,541	S-9, LN 27	\$0	\$2,441,349	\$0	\$5,872,452	\$1,317,577	\$534,901	\$68,729	\$5,362	\$0	\$0	\$5,520,172
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$9,155,978	VARIOUS	\$0	\$3,008,757	\$0	\$2,687,178	\$602,396	\$266,456	\$29,615	\$2,583	\$0	\$0	\$2,558,992
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,450,433	S-11, LN 12	\$0	\$854,129	\$0	\$139,167	\$273,852	\$251,183	\$68,047	\$6,338	\$0	\$0	\$1,857,716
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,372,121	S-11, LN 44	\$0	\$688,446	\$0	\$37,773	\$335,617	\$120,201	\$19,947	\$2,202	\$0	\$0	\$167,935
5	CORPORATE OPERATIONS EXPENSE	\$10,071,791	S-12, LN 13	\$0	\$1,926,152	\$0	\$3,072,549	\$975,164	\$459,266	\$84,519	\$8,295	\$0	\$0	\$3,545,847
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	(\$0)	S-12, LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)
9	FEDERAL INCOME TAX (ACTUAL)	\$865,730	S-12, LN 29 + 31	\$0	\$150,094	\$0	\$260,987	\$113,851	\$30,271	(\$75)	(\$469)	\$0	\$0	\$311,071
10	STATE INCOME TAX (ACTUAL)	(\$37,700)	S-12, LN 32	\$0	(\$2,377)	\$0	(\$27,005)	\$5,140	\$2,837	(\$576)	(\$21)	\$0	\$0	(\$15,698)
11	OTHER OPERATING TAX	\$1,005,995	S-12, LN 33	\$0	\$203,125	\$0	\$314,757	\$124,128	\$45,872	\$4,265	\$501	\$0	\$0	\$313,347
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$203,454	RECORDS	\$0	\$89,843	\$0	\$39,824	\$7	\$10,241	\$920	\$841	\$0	\$0	\$61,778
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$79,737)	S-12, LN 18- LN 17	\$0	(\$11,370)	\$0	(\$33,435)	(\$3,958)	(\$1,638)	(\$319)	(\$9)	\$0	\$0	(\$29,007)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$41,768,607		\$0	\$9,348,148	\$0	\$12,364,247	\$3,743,774	\$1,719,590	\$275,072	\$25,623	\$0	\$0	\$14,292,153
17	CASH WORKING CAPITAL RATIO	\$1	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,716,523		\$0	\$384,172	\$0	\$508,121	\$153,854	\$70,668	\$11,304	\$1,053	\$0	\$0	\$587,350
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$1,716,523		\$0	\$384,172	\$0	\$508,121	\$153,854	\$70,668	\$11,304	\$1,053	\$0	\$0	\$587,350

Merged Group A – Part 69 PYCOS

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Merged Group A – Part 69 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	\$62,870,030	\$16,729,348	\$901,545	\$13,936,034	\$865	\$31,302,239
2	AMORIZATION OF ITC	\$665,132	\$162,039	\$14,267	\$157,648	\$0	\$331,178
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	(\$41,888)	(\$10,907)	(\$659)	(\$10,463)	(\$1)	(\$19,859)
5	STATE INCOME TAX	\$474,750	\$123,897	\$5,744	\$103,863	\$7	\$241,238
6	OPERATING EXPENSES & OTHER TAXES	\$29,403,339	\$9,171,458	\$1,444,040	\$6,406,901	\$480,765	\$11,900,177
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
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	\$12,273,962	\$0	\$3,372,749	\$0	\$309,226	\$0	\$5,649,813
2		CENTRAL OFFICE SWITCHING	\$5,070,752	\$0	\$0	\$0	\$5,070,752	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$98,274,074	\$0	\$14,067,142	\$0	\$700,775	\$0	\$38,643,824
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$180,290,419	\$0	\$63,339,931	\$0	\$1,223,030	\$0	\$92,580,873
7		TANGIBLE ASSETS	\$2,350,065	\$0	\$9,625	\$0	\$618	\$0	\$2,330,668
8		INTANGIBLE ASSETS	\$26,903	\$0	\$7,229	\$0	\$670	\$0	\$12,545
9		TOTAL PLANT IN SERVICE	\$298,286,175	\$0	\$80,796,676	\$0	\$7,305,071	\$0	\$139,217,722
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$3,063,631	\$0	\$870,572	\$0	\$93,063	\$0	\$1,370,531
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$531,552	\$0	\$220,040	\$0	\$34,137	\$0	\$155,741
14		TOTAL PROPERTY, PLANT & EQUIP.	\$301,881,358	\$0	\$81,887,287	\$0	\$7,432,271	\$0	\$140,743,994
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$226,259,260	\$0	\$61,886,281	\$0	\$6,252,147	\$0	\$103,215,808
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROP.	\$252,674	\$0	\$4,682	\$0	\$301	\$0	\$243,238
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$109,036	\$0	\$45,136	\$0	\$7,002	\$0	\$31,947
20		OPERATING DEFERRED INCOME TAX	\$15,497,445	\$0	\$4,050,593	\$0	\$334,237	\$0	\$7,422,112
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$59,762,942	\$0	\$15,900,596	\$0	\$838,584	\$0	\$29,830,889
23		MATERIALS AND SUPPLIES	\$2,214,795	\$0	\$581,840	\$0	\$39,990	\$0	\$1,063,180
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	\$892,293	\$0	\$246,912	\$0	\$22,971	\$0	\$408,170
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$62,870,030	\$0	\$16,729,347	\$0	\$901,545	\$0	\$31,302,240
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$6,129,828	\$0	\$1,631,111	\$0	\$87,901	\$0	\$3,051,968
30		PLANT SPECIFIC EXPENSE	\$8,313,801	\$0	\$2,119,206	\$0	\$890,107	\$0	\$3,514,460
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,695,935	\$0	\$2,917,012	\$0	\$91,746	\$0	\$1,768,189
32		DEPRECIATION & AMORTIZATION	\$8,622,454	\$0	\$2,100,782	\$0	\$98,250	\$0	\$4,073,547
33		MARKETING EXPENSE	\$993,297	\$0	\$265,948	\$0	\$23,468	\$0	\$464,609
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$726,219	\$0	\$44,842	\$0	\$9,862	\$0	\$201,146
35		CORPORATE OPERATIONS EXPENSES	\$4,998,700	\$0	\$1,678,324	\$0	\$324,450	\$0	\$1,866,052
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$517,882	\$0	\$156,101	\$0	\$16,696	\$0	\$223,704
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$464,949)	\$0	(\$110,756)	\$0	(\$10,538)	\$0	(\$211,532)
40		NON OPERATING EXPENSE	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$29,403,339	\$0	\$9,171,459	\$0	\$1,444,040	\$0	\$11,900,176
42		STATE INCOME TAX - NET OF ITC	\$474,751	\$0	\$123,898	\$0	\$5,745	\$0	\$241,239
43		SUBTOTAL OPER EXPENSE & TAX	\$29,878,090	\$0	\$9,295,356	\$0	\$1,449,784	\$0	\$12,141,415
44		FEDERAL INCOME TAX - NET OF ITC	\$798,645	\$0	\$231,373	\$0	\$5,482	\$0	\$397,349
45		TOTAL REVENUE REQUIREMENT	\$36,806,563	\$0	\$11,157,840	\$0	\$1,543,167	\$0	\$15,590,732
46		% DISTRIBUTION	100.00%	0.00%	30.31%	0.00%	4.19%	0.00%	42.36%
47		FROZEN MAG SHIFT	(\$24,507)	\$0	\$637,860	\$0	(\$726,156)	\$0	\$24,507
48		POST MAG REVENUE REQUIREMENT	\$36,806,563	\$0	\$11,795,700	\$0	\$817,011	\$0	\$15,615,239

A-1,1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	CAPPED	TRAFFIC SENSITIVE		EQUAL	COMMON TRANSPORT		FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP		CL	SWITCHING		ACCESS	INFO		TERM	DEDICATED TRANSPORT	CHANNEL TERM	TERM		
1		NET INVESTMENT FOR SETTLEMENTS	\$62,870,030	(NOTE A)	\$0	\$16,729,347	\$465,961	\$0	\$0	\$106,902	\$326,148	\$2,534	\$4,754,164	\$5,898,136	\$3,283,735	\$864	\$31,302,240	
2		RATE OF RETURN	9.75%		9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	
3		RETURN ON INVESTMENT	\$6,129,828	LN 1*LN 2	\$0	\$1,631,111	\$45,431	\$0	\$0	\$10,423	\$31,799	\$247	\$463,531	\$575,068	\$320,164	\$84	\$3,051,968	
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	\$6,129,828	LN 3-LN 4	\$0	\$1,631,111	\$45,431	\$0	\$0	\$10,423	\$31,799	\$247	\$463,531	\$575,068	\$320,164	\$84	\$3,051,968	
6		FEDERAL INCOME TAX	\$1,463,776	LN 30	\$0	\$393,412	\$10,413	\$0	\$0	\$2,167	\$7,103	\$66	\$112,888	\$133,797	\$75,381	\$23	\$728,527	
7		LESS: FEDERAL ITC AMORTIZATION	\$665,131	A-12, LN 23	\$0	\$162,039	\$6,848	\$0	\$0	\$2,325	\$5,094	\$0	\$43,382	\$76,889	\$37,377	(\$0)	\$331,178	
8		NET FEDERAL INCOME TAX	\$798,645	LN 6-LN 7	\$0	\$231,373	\$3,565	\$0	\$0	(\$158)	\$2,009	\$66	\$69,506	\$56,908	\$38,004	\$23	\$397,349	
9		STATE AND LOCAL INCOME TAX	\$474,751	LN 36	\$0	\$123,898	\$2,994	\$0	\$0	\$634	\$2,103	\$13	\$36,221	\$42,473	\$25,168	\$7	\$241,239	
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	\$474,751	LN 9-LN 10	\$0	\$123,898	\$2,994	\$0	\$0	\$634	\$2,103	\$13	\$36,221	\$42,473	\$25,168	\$7	\$241,239	
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	\$29,403,339	A-8, LN 20	\$0	\$9,171,459	\$1,282,677	\$0	\$0	\$69,694	\$90,429	\$1,240	\$2,097,493	\$3,305,821	\$1,003,587	\$480,765	\$11,900,176	
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	\$36,806,563		\$0	\$11,157,840	\$1,334,667	\$0	\$0	\$80,593	\$126,341	\$1,566	\$2,666,750	\$3,980,270	\$1,386,923	\$480,879	\$15,590,732	
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		TOTAL REVENUE REQUIREMENT	\$36,806,563	LN16+LN18	\$0	\$11,157,840	\$1,334,667	\$0	\$0	\$80,593	\$126,341	\$1,566	\$2,666,750	\$3,980,270	\$1,386,923	\$480,879	\$15,590,732	
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$6,129,828	LN 3	\$0	\$1,631,111	\$45,431	\$0	\$0	\$10,423	\$31,799	\$247	\$463,531	\$575,068	\$320,164	\$84	\$3,051,968	
21		INTEREST AND RELATED ITEMS	(\$44,805)	A-12, 14+16-15	\$0	(\$11,733)	(\$654)	\$0	\$0	(\$66)	(\$34)	\$0	(\$4,747)	(\$5,494)	(\$918)	(\$1)	(\$21,159)	
22		OTHER INCOME ADJUSTMENTS	\$2,916	A-12, LN 21	\$0	\$826	\$66	\$0	\$0	\$10	\$19	\$0	\$222	\$343	\$130	\$0	\$1,300	
23		TOTAL INCOME ADJUSTMENTS	(\$41,889)	LN21+LN22	\$0	(\$10,907)	(\$588)	\$0	\$0	(\$56)	(\$15)	\$0	(\$4,524)	(\$5,151)	(\$788)	(\$1)	(\$19,859)	
24		RETURN LESS INCOME ADJ	\$6,171,717	LN20-LN23	\$0	\$1,642,018	\$46,019	\$0	\$0	\$10,479	\$31,815	\$247	\$468,055	\$580,219	\$320,952	\$85	\$3,071,827	
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	\$5,506,586		\$0	\$1,479,979	\$39,172	\$0	\$0	\$8,154	\$26,720	\$247	\$424,674	\$503,330	\$283,576	\$85	\$2,740,649	
27		FEDERAL TAXABLE INCOME	\$5,506,586		\$0	\$1,479,979	\$39,172	\$0	\$0	\$8,154	\$26,720	\$247	\$424,674	\$503,330	\$283,576	\$85	\$2,740,649	
28	21.00%	FEDERAL INCOME TAX	\$1,463,776	LN 27*FTR	\$0	\$393,412	\$10,413	\$0	\$0	\$2,167	\$7,103	\$66	\$112,888	\$133,797	\$75,381	\$23	\$728,527	
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	\$1,463,776	LN28-LN29	\$0	\$393,412	\$10,413	\$0	\$0	\$2,167	\$7,103	\$66	\$112,888	\$133,797	\$75,381	\$23	\$728,527	
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$6,970,362		\$0	\$1,873,391	\$49,585	\$0	\$0	\$10,321	\$33,823	\$312	\$537,561	\$637,127	\$358,957	\$108	\$3,469,176	
33		STATE TAXABLE INCOME	\$6,970,362		\$0	\$1,873,391	\$49,585	\$0	\$0	\$10,321	\$33,823	\$312	\$537,561	\$637,127	\$358,957	\$108	\$3,469,176	
34		STATE INCOME TAX	\$474,751	LN 33*STR	\$0	\$123,898	\$2,994	\$0	\$0	\$634	\$2,103	\$13	\$36,221	\$42,473	\$25,168	\$7	\$241,239	
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	\$474,751	LN34-LN35	\$0	\$123,898	\$2,994	\$0	\$0	\$634	\$2,103	\$13	\$36,221	\$42,473	\$25,168	\$7	\$241,239	
37		FEDERAL TAX AT MAXIMUM RATE	\$1,463,776		\$0	\$393,412	\$10,413	\$0	\$0	\$2,167	\$7,103	\$66	\$112,888	\$133,797	\$75,381	\$23	\$728,527	
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	\$12,273,962	A-3, LN 4	\$0	\$3,372,749	\$225,960	\$0	\$0	\$29,753	\$52,855	\$658	\$990,573	\$1,413,477	\$534,925	\$3,200	\$5,649,813
2	2210	CENTRAL OFFICE SWITCHING	\$5,070,752	A-4, LN 21+25	\$0	\$0	\$5,070,752	\$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	\$98,274,074	A-4, LN 41	\$0	\$14,067,142	\$0	\$0	\$0	\$689,184	\$0	\$11,591	\$12,105,788	\$32,756,545	\$0	\$0	\$38,643,824
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	\$180,290,419	A-5, LN 21	\$0	\$63,339,931	\$0	\$0	\$0	\$1,220,741	\$2,290	\$10,893,290	\$0	\$12,253,295	\$0	\$0	\$92,580,873
7	2680	TANGIBLE ASSETS	\$2,350,065	A-3, LN 14	\$0	\$9,625	\$537	\$0	\$0	\$54	\$28	\$0	\$3,894	\$4,507	\$753	\$1	\$2,330,668
8	2690	INTANGIBLE ASSETS	\$26,903	A-3, LN 15	\$0	\$7,229	\$463	\$0	\$0	\$73	\$133	\$1	\$2,161	\$3,144	\$1,154	\$0	\$12,545
9		TOTAL PLANT IN SERVICE	\$298,286,175		\$0	\$80,796,676	\$5,297,711	\$0	\$0	\$719,064	\$1,273,756	\$14,540	\$23,995,706	\$34,177,673	\$12,790,128	\$3,200	\$139,217,722
10		% DISTRIBUTION	100.00%		0.00%	27.09%	1.78%	0.00%	0.00%	0.24%	0.43%	0.00%	8.04%	11.46%	4.29%	0.00%	46.67%
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	\$3,063,631	A-6, LN 13	\$0	\$870,572	\$69,348	\$0	\$0	\$8,565	\$14,914	\$235	\$250,005	\$356,779	\$122,648	\$34	\$1,370,531
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	\$531,552	A-6, LN 27	\$0	\$220,040	\$31,118	\$0	\$0	\$1,118	\$1,705	\$195	\$40,216	\$55,193	\$26,222	\$3	\$155,741
15		TOTAL PROPERTY, PLANT & EQUIP.	\$301,881,358		\$0	\$81,887,287	\$5,398,176	\$0	\$0	\$728,748	\$1,290,376	\$14,971	\$24,285,927	\$34,589,644	\$12,938,998	\$3,237	\$140,743,994
16		% DISTRIBUTION	100.00%		0.00%	27.13%	1.79%	0.00%	0.00%	0.24%	0.43%	0.00%	8.04%	11.46%	4.29%	0.00%	46.62%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$226,259,260	A-7, LN 9	\$0	\$61,886,281	\$4,753,567	\$0	\$0	\$589,198	\$897,368	\$12,015	\$18,631,159	\$27,272,772	\$8,998,689	\$2,404	\$103,215,808
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 PROP.	\$252,674	A-7, LN 17	\$0	\$4,682	\$261	\$0	\$0	\$26	\$13	\$0	\$1,894	\$2,192	\$366	\$0	\$243,238
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.	\$109,036	A-7, LN 19	\$0	\$45,136	\$6,383	\$0	\$0	\$229	\$350	\$40	\$8,249	\$11,322	\$5,379	\$1	\$31,947
22	4340	OPERATING DEFERRED INCOME TAX	\$15,497,445	A-7, LN 28	\$0	\$4,050,593	\$218,423	\$0	\$0	\$38,382	\$76,938	\$493	\$1,142,101	\$1,756,709	\$791,694	\$0	\$7,422,112
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	\$59,762,942		\$0	\$15,900,596	\$419,542	\$0	\$0	\$100,912	\$315,706	\$2,423	\$4,502,523	\$5,546,650	\$3,142,869	\$831	\$29,830,889
25		% DISTRIBUTION	100.00%		0.00%	26.61%	0.70%	0.00%	0.00%	0.17%	0.53%	0.00%	7.53%	9.28%	5.26%	0.00%	49.92%
26	1220	MATERIALS AND SUPPLIES	\$2,214,795	A-3, LN 16	\$0	\$581,840	\$29,374	\$0	\$0	\$3,830	\$6,725	\$61	\$178,043	\$248,081	\$103,639	\$23	\$1,063,180
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+LN15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$892,293	A-3, LN 10	\$0	\$246,912	\$17,045	\$0	\$0	\$2,159	\$3,716	\$50	\$73,598	\$103,405	\$37,227	\$10	\$408,170
31		NET TELEPHONE PLANT, M&S AND															
		CASH WORKING CAPITAL	\$62,870,030		\$0	\$16,729,347	\$465,961	\$0	\$0	\$106,902	\$326,148	\$2,534	\$4,754,164	\$5,898,136	\$3,283,735	\$864	\$31,302,240
32		% DISTRIBUTION	100.00%		0.00%	26.61%	0.74%	0.00%	0.00%	0.17%	0.52%	0.00%	7.56%	9.38%	5.22%	0.00%	49.79%

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	\$103,344,825	A-4.LN 42	\$0	\$14,067,142	\$5,070,752	\$0	\$0	\$689,184	\$0	\$11,591	\$12,105,788	\$32,756,545	\$0	\$0	\$38,643,824
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	\$180,290,419	A-5.LN 23	\$0	\$63,339,931	\$0	\$0	\$0	\$0	\$1,220,741	\$2,290	\$10,893,290	\$0	\$12,253,295	\$0	\$92,580,873
1d		TOTAL	\$283,635,244		\$0	\$77,407,073	\$5,070,752	\$0	\$0	\$689,184	\$1,220,741	\$13,881	\$22,999,078	\$32,756,545	\$12,253,295	\$0	\$131,224,697
1e		% DISTRIBUTION	100.00%		0.00%	27.29%	1.79%	0.00%	0.00%	0.24%	0.43%	0.00%	8.11%	11.55%	4.32%	0.00%	46.27%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$11,963,842	LN 1e	\$0	\$3,291,782	\$221,105	\$0	\$0	\$29,061	\$51,884	\$653	\$961,945	\$1,376,422	\$525,434	\$0	\$5,505,557
3		GENERAL PURPOSE COMPUTERS	\$310,120	LN 1e & DIREC	\$0	\$80,967	\$4,855	\$0	\$0	\$692	\$971	\$5	\$28,628	\$37,055	\$9,491	\$3,200	\$144,256
4		TOTAL GENERAL SUPPORT ASSETS	\$12,273,962		\$0	\$3,372,749	\$225,960	\$0	\$0	\$29,753	\$52,855	\$658	\$990,573	\$1,413,477	\$534,925	\$3,200	\$5,649,813
5		% DISTRIBUTION	100.00%		0.00%	27.48%	1.84%	0.00%	0.00%	0.24%	0.43%	0.01%	8.07%	11.52%	4.36%	0.03%	46.03%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$295,909,207		\$0	\$80,779,822	\$5,296,711	\$0	\$0	\$718,937	\$1,273,596	\$14,539	\$23,989,650	\$34,170,022	\$12,788,220	\$3,200	\$136,874,509
7		% DISTRIBUTION	100.00%		0.00%	27.30%	1.79%	0.00%	0.00%	0.24%	0.43%	0.00%	8.11%	11.55%	4.32%	0.00%	46.26%
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															
10		AND EQUAL ACCESS EQUIPMENT	\$295,909,207		\$0	\$80,779,822	\$5,296,711	\$0	\$0	\$718,937	\$1,273,596	\$14,539	\$23,989,650	\$34,170,022	\$12,788,220	\$3,200	\$136,874,509
		% DISTRIBUTION	100.00%		0.00%	27.30%	1.79%	0.00%	0.00%	0.24%	0.43%	0.00%	8.11%	11.55%	4.32%	0.00%	46.26%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$2,313,311	LN 7	NA	NA	NA	NA	NA	NA	NA	NA	\$0	NA	NA	NA	\$2,313,311
13		LEASEHOLD IMPROVEMENTS	\$36,754	LN 10	\$0	\$9,625	\$537	\$0	\$0	\$54	\$28	\$0	\$3,894	\$4,507	\$753	\$1	\$17,357
14		TOTAL	\$2,350,065		\$0	\$9,625	\$537	\$0	\$0	\$54	\$28	\$0	\$3,894	\$4,507	\$753	\$1	\$2,330,668
15	2690	INTANGIBLE ASSETS	\$26,903	LN 10	\$0	\$7,229	\$463	\$0	\$0	\$73	\$133	\$1	\$2,161	\$3,144	\$1,154	\$0	\$12,545
16	1220	MATERIALS AND SUPPLIES	\$2,214,795	LN 10	\$0	\$581,840	\$29,374	\$0	\$0	\$3,830	\$6,725	\$61	\$178,043	\$248,081	\$103,639	\$23	\$1,063,180
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 APPORTIONING PRESUBSCRIPTION	\$88,083,605		\$0	\$80,779,822	\$5,296,711	\$0	\$0	\$718,937	\$1,273,596	\$14,539	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	91.71%	6.01%	0.00%	0.00%	0.82%	1.45%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING															
		CARRIER ACCESS BILLING EXPENSES	\$206,228,172		\$0	\$0	\$5,070,752	\$0	\$0	\$689,184	\$1,220,741	\$13,881	\$22,999,078	\$32,756,545	\$12,253,295	\$0	\$131,224,697
24		% DISTRIBUTION	100.00%		0.00%	0.00%	2.46%	0.00%	0.00%	0.33%	0.59%	0.01%	11.15%	15.88%	5.94%	0.00%	63.63%

A-4,1of2 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	\$1	AL-1, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4		- TSPS COMPLEX	\$1	AL-1, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
5		EQUIVALENT ACCESS LINES - MSG COE	\$1	AL-1, LN 2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		IX CIRCUIT TERMINATIONS - MSG COE	\$1	AL-1, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
6	2220	CENTRAL OFFICE EQUIPMENT															
7		OPERATOR SYSTEMS															
8		MANUAL SWITCHBOARDS	\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		AUXILIARY SWITCHBOARDS															
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	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2210	LOCAL SWITCHING EQUIPMENT															
24		ACCESS	\$5,070,752	DIRECT	\$0	\$0	\$5,070,752	\$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	\$5,070,752		\$0	\$0	\$5,070,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$5,070,752		\$0	\$0	\$5,070,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.00%		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%

A-4,2of2 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	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	\$49,911,219	DIRECT	\$0	\$0	\$0	\$0	\$0	\$18,673	\$0	\$0	\$11,248,722	\$0	\$0	\$0	\$38,643,824
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)	\$776,032	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776,032	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$14,924,208	LN 4/DIRECT	\$0	\$14,067,142	\$0	\$0	\$0	\$0	\$0	\$0	\$857,066	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$32,628,786	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$636,683	\$0	\$11,591	\$0	\$31,980,513	\$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	\$32,628,786		\$0	\$0	\$0	\$0	\$0	\$636,683	\$0	\$11,591	\$0	\$31,980,513	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$33,829	DIRECT	\$0	\$0	\$0	\$0	\$0	\$33,829	\$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	\$98,274,074		\$0	\$14,067,142	\$0	\$0	\$0	\$689,184	\$0	\$11,591	\$12,105,788	\$32,756,545	\$0	\$0	\$38,643,824
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$103,344,825		\$0	\$14,067,142	\$5,070,752	\$0	\$0	\$689,184	\$0	\$11,591	\$12,105,788	\$32,756,545	\$0	\$0	\$38,643,824
43		% DISTRIBUTION	100.00%		0.00%	13.61%	4.91%	0.00%	0.00%	0.67%	0.00%	0.01%	11.71%	31.70%	0.00%	0.00%	37.39%
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%	14.31%	0.00%	0.00%	0.00%	0.70%	0.00%	0.01%	12.32%	33.33%	0.00%	0.00%	39.32%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE 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%	99.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.30%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.39%	0.18%	0.00%	0.00%	4.42%	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	\$63,530,941	LN 1/DIRECT	\$0	\$63,339,931	\$0	\$0	\$0	\$0	\$0	\$0	\$191,010	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$103,304,695	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$21,542	\$0	\$10,702,280	\$0	\$0	\$0	\$92,580,873
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	\$12,198,465	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,198,465	\$0	\$0
17a		IX TRUNK - ACCESS	\$1,239,437	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,182,317	\$2,290	\$0	\$0	\$54,830	\$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	\$16,881	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$16,881	\$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	\$180,290,419		\$0	\$63,339,931	\$0	\$0	\$0	\$0	\$1,220,741	\$2,290	\$10,893,290	\$0	\$12,253,295	\$0	\$92,580,873
22		% DISTRIBUTION	100.00%		0.00%	35.13%	0.00%	0.00%	0.00%	0.00%	0.68%	0.00%	6.04%	0.00%	6.80%	0.00%	51.35%
23		TOTAL CABLE & WIRE FACILITIES	\$180,290,419		\$0	\$63,339,931	\$0	\$0	\$0	\$0	\$1,220,741	\$2,290	\$10,893,290	\$0	\$12,253,295	\$0	\$92,580,873
24		% DISTRIBUTION	100.00%		0.00%	35.13%	0.00%	0.00%	0.00%	0.00%	0.68%	0.00%	6.04%	0.00%	6.80%	0.00%	51.35%

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	\$3,063,631	A-2, LN 10	\$0	\$870,572	\$69,348	\$0	\$0	\$8,565	\$14,914	\$235	\$250,005	\$356,779	\$122,648	\$34	\$1,370,531
13		TOTAL	\$3,063,631		\$0	\$870,572	\$69,348	\$0	\$0	\$8,565	\$14,914	\$235	\$250,005	\$356,779	\$122,648	\$34	\$1,370,531
14		% DISTRIBUTION	100.00%		0.00%	28.42%	2.26%	0.00%	0.00%	0.28%	0.49%	0.01%	8.16%	11.65%	4.00%	0.00%	44.74%
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	\$531,552	A-2, LN 10	\$0	\$220,040	\$31,118	\$0	\$0	\$1,118	\$1,705	\$195	\$40,216	\$55,193	\$26,222	\$3	\$155,741
27		TOTAL	\$531,552		\$0	\$220,040	\$31,118	\$0	\$0	\$1,118	\$1,705	\$195	\$40,216	\$55,193	\$26,222	\$3	\$155,741
28		% DISTRIBUTION	\$1		\$0	\$0	\$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	\$9,050,913	A-3.LN 5	\$0	\$2,503,503	\$174,369	\$0	\$0	\$23,070	\$40,764	\$516	\$735,262	\$1,049,632	\$384,720	\$2,404	\$4,136,673
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$4,579,198	A-4.LN 47	\$0	\$0	\$4,579,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$78,514,731	A-4.LN 48	\$0	\$11,236,944	\$0	\$0	\$0	\$566,128	\$0	\$9,561	\$9,651,280	\$26,223,140	\$0	\$0	\$30,827,679
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	\$134,114,418	A-5.LN 22	\$0	\$48,145,834	\$0	\$0	\$0	\$0	\$856,604	\$1,937	\$8,244,618	\$0	\$8,613,969	\$0	\$68,251,456
9		TOTAL ACCUM DEPR - TPIS	\$226,259,260		\$0	\$61,886,281	\$4,753,567	\$0	\$0	\$589,198	\$897,368	\$12,015	\$18,631,159	\$27,272,772	\$8,998,689	\$2,404	\$103,215,808
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	\$226,259,260		\$0	\$61,886,281	\$4,753,567	\$0	\$0	\$589,198	\$897,368	\$12,015	\$18,631,159	\$27,272,772	\$8,998,689	\$2,404	\$103,215,808
12		% DISTRIBUTION	100.00%		0.00%	27.35%	2.10%	0.00%	0.00%	0.26%	0.40%	0.01%	8.23%	12.05%	3.98%	0.00%	45.62%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$234,794	A-3.LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,794
15		LEASEHOLD IMPROVEMENTS	\$17,880	A-3.LN 10	\$0	\$4,682	\$261	\$0	\$0	\$26	\$13	\$0	\$1,894	\$2,192	\$366	\$0	\$8,444
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	\$252,674		\$0	\$4,682	\$261	\$0	\$0	\$26	\$13	\$0	\$1,894	\$2,192	\$366	\$0	\$243,238
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	\$109,036	A-6.LN 28	\$0	\$45,136	\$6,383	\$0	\$0	\$229	\$350	\$40	\$8,249	\$11,322	\$5,379	\$1	\$31,947
20		TOTAL ACCUM AMORTIZATION	\$361,711		\$0	\$49,819	\$6,644	\$0	\$0	\$256	\$363	\$40	\$10,144	\$13,514	\$5,745	\$1	\$275,185
21		% DISTRIBUTION	100.00%		0.00%	13.77%	1.84%	0.00%	0.00%	0.07%	0.10%	0.01%	2.80%	3.74%	1.59%	0.00%	76.08%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$74,303	A-3.LN 5	\$0	\$24,650	\$1,746	\$0	\$0	(\$117)	(\$101)	\$16	\$3,309	\$5,519	\$7,265	(\$8)	\$32,023
24		CENTRAL OFFICE EQUIP	\$5,222,456	A-4.LN 43	\$0	\$720,058	\$205,166	\$0	\$0	\$36,621	\$0	\$378	\$539,233	\$1,660,971	\$0	\$0	\$2,060,028
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	\$9,412,530	A-5.LN 22	\$0	\$3,098,596	\$0	\$0	\$0	\$0	\$73,521	\$74	\$537,839	\$0	\$747,842	\$0	\$4,954,657
27		UNDISTRIBUTED	\$788,156	A-3.LN 10	\$0	\$207,288	\$11,511	\$0	\$0	\$1,878	\$3,519	\$23	\$61,720	\$90,218	\$36,587	\$8	\$375,403
28		TOTAL NET DEFERRED INC TAX	\$15,497,445		\$0	\$4,050,593	\$218,423	\$0	\$0	\$38,382	\$76,938	\$493	\$1,142,101	\$1,756,709	\$791,694	\$0	\$7,422,112
29		% DISTRIBUTION	100.00%		0.00%	26.14%	1.41%	0.00%	0.00%	0.25%	0.50%	0.00%	7.37%	11.34%	5.11%	0.00%	47.89%
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	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	TRANSPORT	DEDICATED CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		OPERATING EXPENSE AND TAX																
1	6110	NETWORK SUPPORT EXPENSE	\$141,456	A-9,LN 6	\$0	\$39,204	\$2,425	\$0	\$0	\$131	\$37	\$6	\$13,637	\$16,198	\$4,631	\$2	\$65,185	
2	6120	GENERAL SUPPORT EXPENSE	\$1,200,462	A-9,LN 7	\$0	\$324,617	\$20,525	\$0	\$0	\$2,795	\$4,782	\$50	\$99,653	\$139,209	\$49,846	\$330	\$558,655	
3	6210	CENTRAL OFFICE EXPENSE	\$3,022,090	A-9,LN 15	\$0	\$316,721	\$822,866	\$0	\$0	\$16,063	\$0	\$268	\$260,945	\$733,283	\$0	\$0	\$871,944	
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$3,949,793	A-9,LN 24	\$0	\$1,438,665	\$0	\$0	\$0	\$0	\$20,105	\$54	\$253,847	\$0	\$218,448	\$0	\$2,018,675	
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	\$3,819,799	A-10,LN 7	\$0	\$1,040,876	\$67,672	\$0	\$0	\$8,872	\$15,027	\$175	\$318,621	\$443,219	\$157,149	\$0	\$1,768,189	
8	6540	ACCESS / USF EXPENSE	\$1,876,136	A-10,LN 8	\$0	\$1,876,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6610	MARKETING EXPENSE	\$993,297	A-11,LN 1	\$0	\$265,948	\$16,571	\$0	\$0	\$2,501	\$4,360	\$35	\$82,243	\$116,238	\$40,779	\$11	\$464,609	
8	6620	SERVICES EXPENSE	\$726,219	A-11,LN29	\$0	\$44,842	\$7,776	\$0	\$0	\$770	\$1,289	\$28	\$37,034	\$51,534	\$18,484	\$363,317	\$201,146	
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	\$4,998,700	A-12,LN 9	\$0	\$1,678,324	\$295,053	\$0	\$0	\$11,223	\$17,943	\$230	\$324,591	\$504,795	\$183,481	\$117,008	\$1,866,052	
13		SUBTOTAL OPERATING EXPENSE	\$20,727,952		\$0	\$7,025,332	\$1,232,888	\$0	\$0	\$42,356	\$63,542	\$846	\$1,390,569	\$2,004,476	\$672,817	\$480,669	\$7,814,456	
14		% DISTRIBUTION	100.00%		0.00%	33.89%	5.95%	0.00%	0.00%	0.20%	0.31%	0.00%	6.71%	9.67%	3.25%	2.32%	37.70%	
15	6560	DEPRECIATION AND AMORTIZATION	\$8,622,454	A-10,LN 19+27	\$0	\$2,100,782	\$44,845	\$0	\$0	\$26,967	\$26,107	\$331	\$720,819	\$1,313,355	\$315,609	\$92	\$4,073,547	
16	7200	OTHER OPERATING TAX	\$517,882	A-12,LN 25	\$0	\$156,101	\$13,106	\$0	\$0	\$1,193	\$2,335	\$63	\$37,371	\$56,532	\$27,474	\$4	\$223,704	
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	(\$464,949)	A-10,LN 35	\$0	(\$110,756)	(\$8,162)	\$0	\$0	(\$822)	(\$1,554)	(\$0)	(\$51,267)	(\$68,542)	(\$12,314)	(\$0)	(\$211,532)	
20		TOTAL OPERATING EXP & TAX	\$29,403,339		\$0	\$9,171,459	\$1,282,677	\$0	\$0	\$69,694	\$90,429	\$1,240	\$2,097,493	\$3,305,821	\$1,003,587	\$480,765	\$11,900,176	
21		% DISTRIBUTION	100.00%		0.00%	31.19%	4.36%	0.00%	0.00%	0.24%	0.31%	0.00%	7.13%	11.24%	3.41%	1.64%	40.47%	
	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	TRANSPORT 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	\$295,909,207	VARIOUS	\$0	\$80,779,822	\$5,296,711	\$0	\$0	\$718,937	\$1,273,596	\$14,539	\$23,989,650	\$34,170,022	\$12,788,220	\$3,200	\$136,874,509
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$295,909,207		\$0	\$80,779,822	\$5,296,711	\$0	\$0	\$718,937	\$1,273,596	\$14,539	\$23,989,650	\$34,170,022	\$12,788,220	\$3,200	\$136,874,509
4		% DISTRIBUTION	100.00%		0.00%	27.30%	1.79%	0.00%	0.00%	0.24%	0.43%	0.00%	8.11%	11.55%	4.32%	0.00%	46.26%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$141,456	LN 4	\$0	\$39,204	\$2,425	\$0	\$0	\$131	\$37	\$6	\$13,637	\$16,198	\$4,631	\$2	\$65,185
7	6120	GENERAL SUPPORT	\$1,200,462	A-3, LN 5	\$0	\$324,617	\$20,525	\$0	\$0	\$2,795	\$4,782	\$50	\$99,653	\$139,209	\$49,846	\$330	\$558,655
8		TOTAL GENERAL SUPPORT EXP	\$1,341,918		\$0	\$363,820	\$22,949	\$0	\$0	\$2,926	\$4,819	\$56	\$113,290	\$155,407	\$54,477	\$332	\$623,841
9		% DISTRIBUTION	100.00%		0.00%	27.11%	1.71%	0.00%	0.00%	0.22%	0.36%	0.00%	8.44%	11.58%	4.06%	0.02%	46.49%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE SWITCHING EXPENSE	\$822,866	A-4, LN 47	\$0	\$0	\$822,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	6210	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	CENTRAL OFFICE TRANSMISSION EXPENSE	\$2,199,224	A-4, LN 48	\$0	\$316,721	\$0	\$0	\$0	\$16,063	\$0	\$268	\$260,945	\$733,283	\$0	\$0	\$871,944
13	6230	UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL CENTRAL OFFICE EXPENSE	\$3,022,090		\$0	\$316,721	\$822,866	\$0	\$0	\$16,063	\$0	\$268	\$260,945	\$733,283	\$0	\$0	\$871,944
15		% DISTRIBUTION	100.00%		0.00%	10.48%	27.23%	0.00%	0.00%	0.53%	0.00%	0.01%	8.63%	24.26%	0.00%	0.00%	28.85%
16																	
INFORMATION ORIG/TERM EXPENSE																	
17	6310	COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% 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%
23																	
CABLE AND WIRE FACILITIES EXPENSE																	
24	6410		\$3,949,793	A-5, LN 22	\$0	\$1,438,665	\$0	\$0	\$0	\$0	\$20,105	\$54	\$253,847	\$0	\$218,448	\$0	\$2,018,675
25		TOTAL PLANT SPECIFIC EXPENSE	\$8,313,801		\$0	\$2,119,206	\$845,815	\$0	\$0	\$18,989	\$24,924	\$378	\$628,081	\$888,691	\$272,925	\$332	\$3,514,460
26		% DISTRIBUTION	100.00%		0.00%	25.49%	10.17%	0.00%	0.00%	0.23%	0.30%	0.00%	7.55%	10.69%	3.28%	0.00%	42.27%

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	\$103,344,825	A-4, LN 38	\$0	\$14,067,142	\$5,070,752	\$0	\$0	\$689,184	\$0	\$11,591	\$12,105,788	\$32,756,545	\$0	\$0	\$38,643,824	
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	\$180,290,419	A-5, LN 21	\$0	\$63,339,931	\$0	\$0	\$0	\$0	\$1,220,741	\$2,290	\$10,893,290	\$0	\$12,253,295	\$0	\$92,580,873	
4		TOTAL	\$283,635,244		\$0	\$77,407,073	\$5,070,752	\$0	\$0	\$689,184	\$1,220,741	\$13,881	\$22,999,078	\$32,756,545	\$12,253,295	\$0	\$131,224,697	
5		% DISTRIBUTION	100.00%		0.00%	27.29%	1.79%	0.00%	0.00%	0.24%	0.43%	0.00%	8.11%	11.55%	4.32%	0.00%	46.27%	
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	\$3,819,799	LN 5	\$0	\$1,040,876	\$67,672	\$0	\$0	\$8,872	\$15,027	\$175	\$318,621	\$443,219	\$157,149	\$0	\$1,768,189	
8	6540	ACCESS / USF EXPENSE	\$1,876,136	DIRECT	\$0	\$1,876,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$339,467	A-3, LN 5	\$0	\$93,183	\$5,995	\$0	\$0	\$673	\$1,082	\$17	\$28,620	\$38,879	\$14,082	\$91	\$156,845	
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$38,236	A-4, LN 47	\$0	\$0	\$38,236	\$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	\$3,851,114	A-4, LN 48	\$0	\$553,161	\$0	\$0	\$0	\$26,188	\$0	\$289	\$425,630	\$1,270,320	\$0	\$0	\$1,575,527	
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	\$4,358,294	A-5, LN 22	\$0	\$1,444,974	\$0	\$0	\$0	\$24,825	\$24	\$263,796	\$0	\$299,979	\$0	\$2,324,696		
17		TOTAL DEP EXP - PLANT IN SERVICE	\$8,587,111		\$0	\$2,091,318	\$44,231	\$0	\$0	\$26,860	\$25,907	\$329	\$718,046	\$1,309,198	\$314,061	\$91	\$4,057,068	
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	\$8,587,111		\$0	\$2,091,318	\$44,231	\$0	\$0	\$26,860	\$25,907	\$329	\$718,046	\$1,309,198	\$314,061	\$91	\$4,057,068	
20		% DISTRIBUTION	100.00%		0.00%	24.35%	0.52%	0.00%	0.00%	0.31%	0.30%	0.00%	8.36%	15.25%	3.66%	0.00%	47.25%	
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	(\$11)	A-3, LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11)	
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	(\$11)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11)	
25	6564	INTANGIBLE ASSETS	\$35,354	A-3, LN 10	\$0	\$9,463	\$614	\$0	\$0	\$106	\$200	\$1	\$2,773	\$4,157	\$1,547	\$0	\$16,490	
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	\$35,343		\$0	\$9,463	\$614	\$0	\$0	\$106	\$200	\$1	\$2,773	\$4,157	\$1,547	\$0	\$16,479	
28		% DISTRIBUTION	100.00%		0.00%	26.78%	1.74%	0.00%	0.00%	0.30%	0.57%	0.00%	7.85%	11.76%	4.38%	0.00%	46.63%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$14,318,389		\$0	\$5,017,793	\$112,517	\$0	\$0	\$35,839	\$41,134	\$505	\$1,039,440	\$1,756,574	\$472,758	\$92	\$5,841,736	
30		% DISTRIBUTION	100.00%		0.00%	35.04%	0.79%	0.00%	0.00%	0.25%	0.29%	0.00%	7.26%	12.27%	3.30%	0.00%	40.80%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$51	A-3, LN 5	\$0	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$4	\$6	\$2	\$0	\$18	
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$214,948	A-4, LN 43	\$0	\$26,781	\$8,160	\$0	\$0	\$822	\$0	\$0	\$34,521	\$68,537	\$0	\$0	\$76,128	
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$249,950	A-5, LN 22	\$0	\$83,956	\$0	\$0	\$0	\$0	\$1,554	\$0	\$16,742	\$0	\$12,312	\$0	\$135,386	
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		TOTAL RENT REVENUE	\$464,949		\$0	\$110,756	\$8,162	\$0	\$0	\$822	\$1,554	\$0	\$51,267	\$68,542	\$12,314	\$0	\$211,532	

A-11,1of1		CUSTOMER OPERATIONS EXPENSE ALLOCATION														A-11,1of1	
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 TERM	MILEAGE FACILITY	B&C	WBI
		CUSTOMER OPERATIONS EXPENSES															
1	6610	MARKETING	\$993,297	A-3, LN 10	\$0	\$265,948	\$16,571	\$0	\$0	\$2,501	\$4,360	\$35	\$82,243	\$116,238	\$40,779	\$11	\$464,609
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$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	(\$6,877)	A-3, LN 22	\$0	(\$6,025)	(\$563)	\$0	\$0	(\$107)	(\$181)	(\$1)	\$0	\$0	\$0	\$0	\$0
10		- OTHER	(\$2,904)	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,904)	\$0
11		- END USER PAYMENT & COLLECTION	(\$6,383)	AL-1, LN 13	\$0	(\$1,596)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,787)	\$0
12		- END USER BILLING INQUIRY	(\$1,664)	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,664)	\$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	(\$17,829)		\$0	(\$7,621)	(\$563)	\$0	\$0	(\$107)	(\$181)	(\$1)	\$0	\$0	\$0	(\$9,356)	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$5,602	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,602	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$147,365	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,365	\$0
23		- END USER COMMON LINE	\$26,005	DIRECT	\$0	\$26,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$126,412	A-3, LN 24	\$0	\$0	\$3,656	\$0	\$0	\$404	\$689	\$13	\$14,479	\$20,229	\$7,512	\$0	\$79,430
25		SUBTOTAL CUSTOMER SERVICES	\$305,383		\$0	\$26,005	\$3,656	\$0	\$0	\$404	\$689	\$13	\$14,479	\$20,229	\$7,512	\$152,966	\$79,430
26		TOTAL CAT 1 AND CAT 2	\$287,554		\$0	\$18,384	\$3,093	\$0	\$0	\$297	\$508	\$12	\$14,479	\$20,229	\$7,512	\$143,610	\$79,430
27		% DISTRIBUTION	100.00%		0.00%	6.39%	1.08%	0.00%	0.00%	0.10%	0.18%	0.00%	5.04%	7.03%	2.61%	49.94%	27.62%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$438,665	/LN 34	\$0	\$26,458	\$4,683	\$0	\$0	\$472	\$781	\$16	\$22,554	\$31,305	\$10,972	\$219,707	\$121,717
29		TOTAL SERVICES EXPENSE	\$726,219		\$0	\$44,842	\$7,776	\$0	\$0	\$770	\$1,289	\$28	\$37,034	\$51,534	\$18,484	\$363,317	\$201,146
30		% DISTRIBUTION	100.00%		0.00%	6.17%	1.07%	0.00%	0.00%	0.11%	0.18%	0.00%	5.10%	7.10%	2.55%	50.03%	27.70%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,719,516		\$0	\$310,790	\$24,347	\$0	\$0	\$3,271	\$5,648	\$63	\$119,277	\$167,772	\$59,262	\$363,329	\$665,755
32		% DISTRIBUTION	100.00%		0.00%	18.07%	1.42%	0.00%	0.00%	0.19%	0.33%	0.00%	6.94%	9.76%	3.45%	21.13%	38.72%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$287,554		\$0	\$18,384	\$3,093	\$0	\$0	\$297	\$508	\$12	\$14,479	\$20,229	\$7,512	\$143,610	\$79,430
34		% DISTRIBUTION	100.00%		0.00%	6.39%	1.08%	0.00%	0.00%	0.10%	0.18%	0.00%	5.04%	7.03%	2.61%	49.94%	27.62%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$8,313,801	A-9, LN 25	\$0	\$2,119,206	\$845,815	\$0	\$0	\$18,989	\$24,924	\$378	\$628,081	\$888,691	\$272,925	\$332	\$3,514,460
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	\$3,819,799	A-10, LN 8	\$0	\$1,040,876	\$67,672	\$0	\$0	\$8,872	\$15,027	\$175	\$318,621	\$443,219	\$157,149	\$0	\$1,768,189
4		ACCESS CHARGE EXPENSE	\$1,876,136	A-10, LN 9	\$0	\$1,876,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,719,516	A-11, LN 31	\$0	\$310,790	\$24,347	\$0	\$0	\$3,271	\$5,648	\$63	\$119,277	\$167,772	\$59,262	\$363,329	\$665,755
6		TOTAL BIG THREE EXPENSES	\$15,729,252		\$0	\$5,347,008	\$937,834	\$0	\$0	\$31,133	\$45,599	\$616	\$1,065,979	\$1,499,681	\$489,337	\$363,661	\$5,948,404
7		% DISTRIBUTION	100.00%		0.00%	33.99%	5.96%	0.00%	0.00%	0.20%	0.29%	0.00%	6.78%	9.53%	3.11%	2.31%	37.82%
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	\$4,998,700	LN 7	\$0	\$1,678,324	\$295,053	\$0	\$0	\$11,223	\$17,943	\$230	\$324,591	\$504,795	\$183,481	\$117,008	\$1,866,052
10		TOTAL CORPORATE OPERATIONS	\$4,998,700		\$0	\$1,678,324	\$295,053	\$0	\$0	\$11,223	\$17,943	\$230	\$324,591	\$504,795	\$183,481	\$117,008	\$1,866,052
11		% DISTRIBUTION	100.00%		0.00%	33.58%	5.90%	0.00%	0.00%	0.22%	0.36%	0.00%	6.49%	10.10%	3.67%	2.34%	37.33%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	(\$0)	A-3, LN 10	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
15		OTHER	(\$44,805)	A-3, LN 10	\$0	(\$11,733)	(\$654)	\$0	\$0	(\$66)	(\$34)	\$0	(\$4,747)	(\$5,494)	(\$918)	(\$1)	(\$21,159)
16		TOTAL	(\$44,805)		\$0	(\$11,733)	(\$654)	\$0	\$0	(\$66)	(\$34)	(\$0)	(\$4,747)	(\$5,494)	(\$918)	(\$1)	(\$21,159)
17																	
OTHER INCOME ADJUSTMENTS																	
18		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
19		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$2,916	A-3, LN 10	\$0	\$826	\$66	\$0	\$0	\$10	\$19	\$0	\$222	\$343	\$130	\$0	\$1,300
20		TOTAL	\$2,916		\$0	\$826	\$66	\$0	\$0	\$10	\$19	\$0	\$222	\$343	\$130	\$0	\$1,300
21																	
OPERATING TAXES																	
22		FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	OTHER OPERATING TAXES	\$517,882	A-3, LN 10	\$0	\$156,101	\$13,106	\$0	\$0	\$1,193	\$2,335	\$63	\$37,371	\$56,532	\$27,474	\$4	\$223,704
25	7240	TOTAL OPERATING TAXES	\$517,882		\$0	\$156,101	\$13,106	\$0	\$0	\$1,193	\$2,335	\$63	\$37,371	\$56,532	\$27,474	\$4	\$223,704
26																	

Merged Group A – Part 36 TYCOS

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Merged Group A – Part 36 TYCOS

S-1,1of1	REVENUE REQUIREMENT SUMMARY	S-1,1of1
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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$128,529,019	S-2, LN 35	\$0	\$18,838,724	\$0	\$51,944,137	\$9,889,266	\$5,092,860	\$441,524	\$46,924	\$0	\$0	\$42,275,583
3	RATE OF RETURN	9.75%		0.00%	9.75%	0.00%	9.75%	9.75%	9.75%	9.75%	9.75%	0.00%	0.00%	9.75%
4	RETURN ON INVESTMENT	\$12,531,579	LN1*LN 2	\$0	\$1,836,776	\$0	\$5,064,553	\$964,203	\$496,554	\$43,049	\$4,575	\$0	\$0	\$4,121,869
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$12,531,579	LN3-LN4	\$0	\$1,836,776	\$0	\$5,064,553	\$964,203	\$496,554	\$43,049	\$4,575	\$0	\$0	\$4,121,869
7	FEDERAL OPERATING INCOME TAX	\$3,211,462	LN 28	\$0	\$472,174	\$0	\$1,292,638	\$248,601	\$124,783	\$10,757	\$1,067	\$0	\$0	\$1,061,442
8	LESS: FEDERAL ITC AMORTIZATION	\$523,330	S-12, LN 29	\$0	\$70,740	\$0	\$233,271	\$32,333	\$28,539	\$2,823	\$561	\$0	\$0	\$155,063
9	NET FEDERAL INCOME TAX	\$2,688,132	LN 6-LN 7	\$0	\$401,433	\$0	\$1,059,367	\$216,268	\$96,244	\$7,935	\$505	\$0	\$0	\$906,379
10	STATE AND LOCAL INCOME TAX	\$1,020,559	LN 33	\$0	\$147,254	\$0	\$421,716	\$71,614	\$40,512	\$3,739	\$435	\$0	\$0	\$335,289
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$1,020,559	LN 9-LN 10	\$0	\$147,254	\$0	\$421,716	\$71,614	\$40,512	\$3,739	\$435	\$0	\$0	\$335,289
13	OPERATING EXPENSE AND TAX	\$53,475,093	S-8, LN 20	\$0	\$10,476,018	\$0	\$18,762,517	\$4,291,187	\$2,022,617	\$334,862	\$27,081	\$0	\$0	\$17,560,810
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$69,715,363	5+8+11 thru 15	\$0	\$12,861,481	\$0	\$25,308,153	\$5,543,273	\$2,655,927	\$389,584	\$32,596	\$0	\$0	\$22,924,348
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	GROSS RECEIPTS/PSC TAX	\$0	LN 16*LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TOTAL REVENUE REQUIREMENT	\$69,715,363		\$0	\$12,861,481	\$0	\$25,308,153	\$5,543,273	\$2,655,927	\$389,584	\$32,596	\$0	\$0	\$22,924,348

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
20	RETURN ON INVESTMENT	\$12,531,579	LN 3	\$0	\$1,836,776	\$0	\$5,064,553	\$964,203	\$496,554	\$43,049	\$4,575	\$0	\$0	\$4,121,869
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	(\$78,644)	S-12, LN 16+18	\$0	(\$11,109)	\$0	(\$33,634)	(\$3,875)	(\$1,616)	(\$254)	(\$0)	\$0	\$0	(\$28,155)
22	OTHER INCOME ADJUSTMENTS	\$5,678	S-12, LN 25+26	\$0	\$872	\$0	\$2,135	\$533	\$208	\$12	\$0	\$0	\$0	\$1,918
23	TOTAL INCOME ADJUSTMENTS	(\$72,966)	LN 21+22	\$0	(\$10,237)	\$0	(\$31,499)	(\$3,342)	(\$1,408)	(\$242)	\$0	\$0	\$0	(\$26,237)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$12,081,215		\$0	\$1,776,272	\$0	\$4,862,781	\$935,213	\$469,423	\$40,468	\$4,014	\$0	\$0	\$3,993,044
26	FEDERAL INCOME TAX @	26.58%	LN 25*FIT	\$0	\$472,174	\$0	\$1,292,638	\$248,601	\$124,783	\$10,757	\$1,067	\$0	\$0	\$1,061,442
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$3,211,462	LN 26-LN 27	\$0	\$472,174	\$0	\$1,292,638	\$248,601	\$124,783	\$10,757	\$1,067	\$0	\$0	\$1,061,442
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$15,292,677	LN 25+LN 28-S-12, LN 30	\$0	\$2,248,445	\$0	\$6,155,419	\$1,183,814	\$594,206	\$51,226	\$5,080	\$0	\$0	\$5,054,486
31	STATE INCOME TAX @	6.67%	LN 30*SIT	\$0	\$147,254	\$0	\$421,716	\$71,614	\$40,512	\$3,739	\$435	\$0	\$0	\$335,289
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$1,020,559		\$0	\$147,254	\$0	\$421,716	\$71,614	\$40,512	\$3,739	\$435	\$0	\$0	\$335,289

S-2,1of1

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES	2110		\$25,404,474	S-3,LN 10	\$0	\$3,783,769	\$0	\$10,002,139	\$2,107,561	\$922,780	\$92,958	\$7,168	\$0	\$0	\$8,488,100	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$9,751,767	S-4,LN 52	\$0	\$3,371,322	\$0	\$0	\$1,524,891	\$642,888	\$0	\$0	\$0	\$0	\$4,212,666	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4,LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$138,371,553	S-4,LN 78	\$0	\$13,683,717	\$0	\$78,649,587	\$6,932,900	\$3,486,298	\$1,469,621	\$78,780	\$0	\$0	\$34,070,650	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$396,702,125	S-5,LN 42	\$0	\$63,714,609	\$0	\$137,398,554	\$35,319,325	\$15,544,694	\$551,355	\$80,629	\$0	\$0	\$144,092,958	\$0
7	TANGIBLE ASSETS	2680		\$2,381,436	S-3,LN 29	\$0	\$9,897	\$0	\$2,341,248	\$3,450	\$1,434	\$252	\$0	\$0	\$0	\$25,155	\$0
8	INTANGIBLE ASSETS	2690		\$2,559,797	S-3,LN 36	\$0	\$374,683	\$0	\$1,035,209	\$196,955	\$87,485	\$9,186	\$638	\$0	\$0	\$855,641	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$575,171,151		\$0	\$84,937,998	\$0	\$229,426,738	\$46,085,082	\$20,685,578	\$2,123,372	\$167,215	\$0	\$0	\$191,745,169	\$0
10	% DISTRIBUTION			100.00%		0.00%	14.77%	0.00%	39.89%	8.01%	3.60%	0.37%	0.03%	0.00%	0.00%	33.34%	0.00%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$9,496,444	S-6,LN 15	\$0	\$1,427,560	\$0	\$3,707,672	\$836,111	\$356,106	\$29,017	\$2,017	\$0	\$0	\$3,137,961	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$1,306,642	S-6,LN 27	\$0	\$239,109	\$0	\$322,245	\$278,883	\$60,737	\$3,994	\$5	\$0	\$0	\$401,669	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$585,974,237		\$0	\$86,604,666	\$0	\$233,456,655	\$47,200,077	\$21,102,420	\$2,156,382	\$169,238	\$0	\$0	\$195,284,799	\$0
18	% DISTRIBUTION			100.00%		0.00%	14.78%	0.00%	39.84%	8.05%	3.60%	0.37%	0.03%	0.00%	0.00%	33.33%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$436,948,056	S-7,LN 18	\$0	\$64,987,552	\$0	\$172,722,737	\$35,752,030	\$15,186,296	\$1,615,626	\$111,199	\$0	\$0	\$146,572,616	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$79,659	S-7,LN 23	\$0	\$1,353	\$0	\$74,163	\$472	\$196	\$35	\$0	\$0	\$0	\$3,440	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$268,029	S-7,LN 25	\$0	\$49,048	\$0	\$66,102	\$57,207	\$12,459	\$819	\$1	\$0	\$0	\$82,394	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$27,095,312	S-7,LN 32	\$0	\$3,917,270	\$0	\$11,089,222	\$2,061,884	\$1,087,602	\$118,888	\$13,736	\$0	\$0	\$8,806,709	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7,LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$121,583,182		\$0	\$17,649,443	\$0	\$49,504,432	\$9,328,484	\$4,815,868	\$421,014	\$44,301	\$0	\$0	\$39,819,641	\$0
27	% DISTRIBUTION			100.00%		0.00%	14.52%	0.00%	40.72%	7.67%	3.96%	0.35%	0.04%	0.00%	0.00%	32.75%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$5,291,891	S-6,LN 31	\$0	\$829,350	\$0	\$1,912,057	\$418,605	\$211,463	\$9,837	\$1,727	\$0	\$0	\$1,908,852	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6,LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6,LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6,LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$1,653,946		\$0	\$359,931	\$0	\$527,648	\$142,177	\$65,529	\$10,673	\$896	\$0	\$0	\$547,091	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$128,529,019		\$0	\$18,838,724	\$0	\$51,944,137	\$9,889,266	\$5,092,860	\$441,524	\$46,924	\$0	\$0	\$42,275,583	\$0
36	% DISTRIBUTION			100.00%		0.00%	14.66%	0.00%	40.41%	7.69%	3.96%	0.34%	0.04%	0.00%	0.00%	32.89%	0.00%

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OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS															
2	BIG THREE EXPENSES			\$24,405,961		\$0	\$4,404,431	\$0	\$8,085,842	\$2,150,578	\$1,003,089	\$166,044	\$13,044	\$0	\$0	\$8,582,933
3	% DISTRIBUTION			100.00%		0.00%	18.05%	0.00%	33.13%	8.81%	4.11%	0.68%	0.05%	0.00%	0.00%	35.17%
4	- CLASS B SEPARATIONS															
5	COE, IOT AND C&WF			\$544,825,444		\$0	\$80,769,649	\$0	\$216,048,141	\$43,777,116	\$19,673,879	\$2,020,976	\$159,409	\$0	\$0	\$182,376,274
6	% DISTRIBUTION			100.00%		0.00%	14.82%	0.00%	39.65%	8.04%	3.61%	0.37%	0.03%	0.00%	0.00%	33.47%
LAND AND SUPPORT ASSETS																
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$24,858,264	LN 6+DIRECT	\$0	\$3,703,688	\$0	\$9,780,159	\$2,074,731	\$908,146	\$91,188	\$7,139	\$0	\$0	\$8,293,214
9	GENERAL PURPOSE COMPUTERS			\$546,210	LN 6+DIRECT	\$0	\$80,081	\$0	\$221,981	\$32,830	\$14,633	\$1,770	\$29	\$0	\$0	\$194,886
10	TOTAL LAND AND SUPPORT ASSETS			\$25,404,474		\$0	\$3,783,769	\$0	\$10,002,139	\$2,107,561	\$922,780	\$92,958	\$7,168	\$0	\$0	\$8,488,100
11	% DISTRIBUTION			100.00%		0.00%	14.89%	0.00%	39.37%	8.30%	3.63%	0.37%	0.03%	0.00%	0.00%	33.41%
GEN SUPPORT ASSETS, COE, INFORMATION																
12	ORIG/TERM, AND C&WF			\$570,229,918		\$0	\$84,553,417	\$0	\$226,050,280	\$45,884,677	\$20,596,659	\$2,113,934	\$166,577	\$0	\$0	\$190,864,373
13	% DISTRIBUTION			100.00%		0.00%	14.83%	0.00%	39.64%	8.05%	3.61%	0.37%	0.03%	0.00%	0.00%	33.47%
TANGIBLE ASSETS																
15	CAPITAL LEASES		2681													
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$2,313,311	DIRECT	\$0	\$0	\$0	\$2,313,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$2,313,311		\$0	\$0	\$0	\$2,313,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682													
23	GENERAL SUPPORT			\$68,125	LN 11+DIRECT	\$0	\$9,897	\$0	\$27,937	\$3,450	\$1,434	\$252	\$0	\$0	\$0	\$25,155
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$68,125		\$0	\$9,897	\$0	\$27,937	\$3,450	\$1,434	\$252	\$0	\$0	\$0	\$25,155
29	TOTAL TANGIBLE ASSETS			\$2,381,436		\$0	\$9,897	\$0	\$23,412,48	\$3,450	\$1,434	\$252	\$0	\$0	\$0	\$25,155
30	% DISTRIBUTION			100.00%		0.00%	0.42%	0.00%	98.31%	0.14%	0.06%	0.01%	0.00%	0.00%	0.00%	1.06%
GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$572,611,354		\$0	\$84,563,315	\$0	\$228,391,529	\$45,888,127	\$20,598,093	\$2,114,186	\$166,577	\$0	\$0	\$190,889,528
33	% DISTRIBUTION			100.00%		0.00%	14.77%	0.00%	39.89%	8.01%	3.60%	0.37%	0.03%	0.00%	0.00%	33.34%
INTANGIBLE ASSETS																
34	ALLOCATED		2690	\$2,559,797	LN 33	\$0	\$374,683	\$0	\$1,035,209	\$196,955	\$87,485	\$9,186	\$638	\$0	\$0	\$855,641
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$2,559,797		\$0	\$374,683	\$0	\$1,035,209	\$196,955	\$87,485	\$9,186	\$638	\$0	\$0	\$855,641
37	% DISTRIBUTION			100.00%		0.00%	14.64%	0.00%	40.44%	7.69%	3.42%	0.36%	0.02%	0.00%	0.00%	33.43%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS											
1	STANDARD WORK SECONDS											
2	- COMBINED TOLL AND LOCAL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	- SEPARATE TOLL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	- DSA BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	- DSB BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	- DIRECTORY ASSISTANCE BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	- TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	SERVICE OBSERVING TOLL MOU'S			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PROCESSOR REAL TIME - RTA			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	PROCESSOR REAL TIME - TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL MOU'S - OTHER			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	45.60%	0.00%	15.60%	9.06%	0.00%	29.74%
14	REL MOU'S - EXCHANGE TRUNK			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	HOST/REMOTE MOU MILES			100.00%		0.00%	19.98%	0.00%	25.33%	6.44%	0.00%	48.25%
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	COE BOOK COST											
17	OPERATOR SYSTEMS EQUIPMENT											
18	MANUAL SWITCHBOARDS	2220	1.1									
19	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	AUXILIARY SWITCHBOARDS	2220	1.2									
26	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	SERVICE OBSERVING	2220	1.3									
31	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TRAFFIC SERVICE POSITIONS	2220	1.4									
36	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
	TANDEM SWITCHING EQUIPMENT	2210	2.0									
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT	2210	3.0									
48	ACCESS		3.1	\$9,751,767	LN 13	\$0	\$3,371,322	\$0	\$0	\$1,524,891	\$642,888	\$0
49	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$9,751,767		\$0	\$3,371,322	\$0	\$0	\$1,524,891	\$642,888	\$0
51	% DISTRIBUTION			100.00%		0.00%	34.57%	0.00%	0.00%	15.64%	6.59%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$9,751,767		\$0	\$3,371,322	\$0	\$0	\$1,524,891	\$642,888	\$0
53	% DISTRIBUTION			100.00%		0.00%	34.57%	0.00%	0.00%	15.64%	6.59%	0.00%
	CENTRAL OFFICE TRANSMISSION	2230	4.0									
54	EXCHANGE CIRCUIT		4.1									
55	4.11 - EXCH-WB = DS1 >		4.11	\$14,689,384	AL-1,LN12	\$0	\$17,197	\$0	\$10,378,179	\$8,628	\$3,522	\$67,989
56	EXCH TRUNK - EAS		4.121	\$76,875	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$37,467,512	DIRECT	\$0	\$0	\$0	\$37,467,512	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$52,232,607	AL-1,LN 2	\$0	\$13,018,803	\$0	\$38,058	\$6,695,061	\$3,371,867	\$47,250
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$2,389,909	DIRECT	\$0	\$0	\$0	\$649,632	\$0	\$0	\$1,085,287
62	SUBTOTAL EXCHANGE CIRCUIT			\$106,856,285		\$0	\$13,036,000	\$0	\$48,533,380	\$6,703,689	\$3,375,389	\$1,200,526
63	% DISTRIBUTION			100.00%		0.00%	12.20%	0.00%	45.42%	6.27%	3.16%	1.12%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$733,940	DIRECT	\$0	\$0	\$0	\$733,940	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$29,704,667	AL-1,LN14	\$0	\$0	\$0	\$29,377,620	\$0	\$0	\$263,152
67	TOLL - BASIC		4.231	\$949,669	AL-1,LN6	\$0	\$616,872	\$0	\$4,646	\$184,225	\$101,649	\$5,943
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$30,654,336		\$0	\$616,872	\$0	\$29,382,266	\$184,225	\$101,649	\$269,096
71	% DISTRIBUTION			100.00%		0.00%	2.01%	0.00%	95.85%	0.60%	0.33%	0.88%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$126,992	LN 15+DIRECT	\$0	\$30,845	\$0	\$0	\$44,985	\$9,260	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$126,992		\$0	\$30,845	\$0	\$0	\$44,985	\$9,260	\$0
76	% DISTRIBUTION			100.00%		0.00%	24.29%	0.00%	35.42%	7.29%	0.00%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$138,371,553		\$0	\$13,683,717	\$0	\$78,649,587	\$6,932,900	\$3,486,298	\$1,469,621
79	% DISTRIBUTION			100.00%		0.00%	9.89%	0.00%	56.84%	5.01%	2.52%	1.06%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$148,123,320		\$0	\$17,055,040	\$0	\$78,649,587	\$8,457,791	\$4,129,186	\$1,469,621
81	% DISTRIBUTION			100.00%		0.00%	11.51%	0.00%	53.10%	5.71%	2.79%	0.99%

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	15.55%	7.75%	0.00%	0.00%	0.00%	0.00%	51.70%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.92%	0.00%	0.08%	12.56%	6.00%	0.10%	0.00%	0.00%	0.00%	56.34%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.11%	0.00%	70.65%	0.04%	0.02%	0.52%	0.12%	0.00%	0.00%	28.53%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	99.10%	0.00%	0.00%	0.73%	0.16%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	57.20%	0.00%	6.78%	18.95%	11.62%	1.34%	0.60%	0.00%	0.00%	3.51%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	19.98%	0.00%	0.00%	25.33%	6.44%	0.00%	0.00%	0.00%	0.00%	48.25%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INFORMATION ORIGIN/TERMINATION																
10	OTHER IOT EQUIPMENT		1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% 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%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% 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%
CABLE AND WIRE FACILITIES																
19	SUBSCRIBER LINE - JOINT		2410	\$250,856,887	LN 3	\$0	\$62,532,049	\$0	\$183,175	\$34,923,824	\$15,347,432	\$239,770	\$0	\$0	\$0	\$137,630,636
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$250,856,887		\$0	\$62,532,049	\$0	\$183,175	\$34,923,824	\$15,347,432	\$239,770	\$0	\$0	\$0	\$137,630,636
22	EXCHANGE WIDEBAND - JOINT			\$16,592,776	LN 4	\$0	\$21,313	\$0	\$10,584,514	\$8,724	\$3,847	\$96,613	\$23,275	\$0	\$0	\$5,854,491
23	EXCHANGE WIDEBAND - DIRECT			\$114,595,353	DIRECT	\$0	\$0	\$0	\$114,595,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$131,188,129		\$0	\$21,313	\$0	\$125,179,867	\$8,724	\$3,847	\$96,613	\$23,275	\$0	\$0	\$5,854,491
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$504,721	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504,721
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$504,721		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504,721
28	INTEREXCHANGE WIDEBAND			\$12,235,799	LN 5	\$0	\$0	\$0	\$11,981,643	\$0	\$0	\$201,492	\$52,664	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$12,235,799		\$0	\$0	\$0	\$11,981,643	\$0	\$0	\$201,492	\$52,664	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,820,809	LN 6	\$0	\$1,144,572	\$0	\$53,870	\$367,217	\$187,877	\$13,480	\$4,690	\$0	\$0	\$49,103
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$1,820,809		\$0	\$1,144,572	\$0	\$53,870	\$367,217	\$187,877	\$13,480	\$4,690	\$0	\$0	\$49,103
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$95,779	LN 8	\$0	\$16,674	\$0	\$0	\$19,560	\$5,539	\$0	\$0	\$0	\$0	\$54,006
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$95,779		\$0	\$16,674	\$0	\$0	\$19,560	\$5,539	\$0	\$0	\$0	\$0	\$54,006
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$396,702,125		\$0	\$63,714,609	\$0	\$137,398,554	\$35,319,325	\$15,544,694	\$551,355	\$80,629	\$0	\$0	\$144,092,958
43	% DISTRIBUTION			100.00%		0.00%	16.06%	0.00%	34.64%	8.90%	3.92%	0.14%	0.02%	0.00%	0.00%	36.32%

S-6,1of1

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

S-6,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						MESSAGE TOLL	INSTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA			
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	14.77%	0.00%	39.89%	8.01%	3.60%	0.37%	0.03%	0.00%	33.34%	0.00%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	16.06%	0.00%	34.64%	8.90%	3.92%	0.14%	0.02%	0.00%	36.32%	0.00%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	80.68%	0.00%	0.00%	0.00%	19.32%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHER TELECOMMUNICATIONS PLANT																
4	PROPERTY HELD FOR FUTURE USE	2002														
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003														
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$9,496,444	LN 1+DIRECT	\$0	\$1,427,560	\$0	\$3,707,672	\$836,111	\$356,106	\$29,017	\$2,017	\$0	\$0	\$3,137,961
15	TOTAL TPUC - SHORT TERM			\$9,496,444		\$0	\$1,427,560	\$0	\$3,707,672	\$836,111	\$356,106	\$29,017	\$2,017	\$0	\$0	\$3,137,961
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004														
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005														
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$1,306,642	LN 1+DIRECT	\$0	\$239,109	\$0	\$322,245	\$278,883	\$60,737	\$3,994	\$5	\$0	\$0	\$401,669
27	TOTAL TEL PLANT ADJUSTMENT			\$1,306,642		\$0	\$239,109	\$0	\$322,245	\$278,883	\$60,737	\$3,994	\$5	\$0	\$0	\$401,669
28	TOTAL OTHER TELEPHONE PLANT			\$10,803,086		\$0	\$1,666,669	\$0	\$4,029,917	\$1,114,995	\$416,842	\$33,010	\$2,023	\$0	\$0	\$3,539,631
MATERIALS AND SUPPLIES																
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$5,291,891	LN 2+DIRECT	\$0	\$829,350	\$0	\$1,912,057	\$418,605	\$211,463	\$9,837	\$1,727	\$0	\$0	\$1,908,852
31	TOTAL			\$5,291,891		\$0	\$829,350	\$0	\$1,912,057	\$418,605	\$211,463	\$9,837	\$1,727	\$0	\$0	\$1,908,852
32	% DISTRIBUTION			100.00%		0.00%	15.67%	0.00%	36.13%	7.91%	4.00%	0.19%	0.03%	0.00%	0.00%	36.07%
INVESTMENT IN NONAFFILIATED COMPANIES																
33	RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-7,1of1

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	14.89%	0.00%	39.37%	8.30%	3.63%	0.37%	0.03%	0.00%	0.00%	33.41%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	11.51%	0.00%	53.10%	5.71%	2.79%	0.99%	0.05%	0.00%	0.00%	25.85%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5, LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	16.06%	0.00%	34.64%	8.90%	3.92%	0.14%	0.02%	0.00%	0.00%	36.32%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	14.83%	0.00%	39.64%	8.05%	3.61%	0.37%	0.03%	0.00%	0.00%	33.47%
6	CAPITAL LEASES	2681		100.00%	S-3, LN 21	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3, LN 28	0.00%	14.53%	0.00%	41.01%	5.06%	2.10%	0.37%	0.00%	0.00%	0.00%	36.92%
8	TANGIBLE ASSETS	2680		100.00%	S-3, LN 30	0.00%	0.42%	0.00%	98.31%	0.14%	0.06%	0.01%	0.00%	0.00%	0.00%	1.06%
9	PLANT HELD FOR FUTURE USE	2902		0.00%	S-6, LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6, LN 27	0.00%	18.30%	0.00%	24.66%	21.34%	4.65%	0.31%	0.00%	0.00%	0.00%	30.74%
ACCUM DEPRECIATION - PLANT IN SERVICE 3100																
11	GENERAL SUPPORT			\$18,063,072	LN 1+DIRECT	\$0	\$2,713,672	\$0	\$7,028,747	\$1,547,278	\$645,869	\$62,234	\$4,104	\$0	\$0	\$6,061,169
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$8,137,812	S-4, LN53+DIR	\$0	\$2,817,945	\$0	\$0	\$1,348,926	\$540,415	\$0	\$0	\$0	\$0	\$3,430,525
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$114,131,702	S-4, LN79+DIR	\$0	\$11,289,477	\$0	\$64,933,646	\$5,678,114	\$2,857,038	\$1,182,112	\$61,142	\$0	\$0	\$28,130,173
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$296,615,471	LN 4+DIRECT	\$0	\$48,166,457	\$0	\$100,760,345	\$27,177,712	\$11,142,974	\$371,280	\$45,954	\$0	\$0	\$108,950,749
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$436,948,056		\$0	\$64,987,552	\$0	\$172,722,737	\$35,752,030	\$15,186,296	\$1,615,626	\$111,199	\$0	\$0	\$146,572,616
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION																
TANGIBLE ASSETS 3400																
20	CAPITAL LEASES			\$70,453	LN 6+DIRECT	\$0	\$0	\$0	\$70,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$9,206	LN 7+DIRECT	\$0	\$1,353	\$0	\$3,710	\$472	\$196	\$35	\$0	\$0	\$0	\$3,440
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$79,659		\$0	\$1,353	\$0	\$74,163	\$472	\$196	\$35	\$0	\$0	\$0	\$3,440
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$268,029	LN 10+DIRECT	\$0	\$49,048	\$0	\$66,102	\$57,207	\$12,459	\$819	\$1	\$0	\$0	\$82,394
26	TOTAL ACCUM AMORTIZATION			\$347,688		\$0	\$50,401	\$0	\$140,264	\$57,679	\$12,655	\$854	\$1	\$0	\$0	\$85,834
NET OPERATING DEFERRED INC TAX 4100&																
27	GENERAL SUPPORT	4340		\$149,276	LN 1+DIRECT	\$0	\$23,465	\$0	\$47,252	\$30,257	\$11,257	\$1,732	\$301	\$0	\$0	\$35,012
28	CENTRAL OFFICE EQUIP			\$7,000,363	LN 2+DIRECT	\$0	\$795,397	\$0	\$3,740,691	\$383,287	\$218,076	\$76,922	\$6,383	\$0	\$0	\$1,779,607
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$18,443,932	LN 4+DIRECT	\$0	\$2,880,548	\$0	\$6,688,174	\$1,536,900	\$802,943	\$34,086	\$6,463	\$0	\$0	\$6,494,819
31	UNDISTRIBUTED			\$1,501,742	LN 5+DIRECT	\$0	\$217,860	\$0	\$613,105	\$111,440	\$55,325	\$6,149	\$589	\$0	\$0	\$497,272
32	TOTAL NET DEFERRED INCOME TAX			\$27,095,312		\$0	\$3,917,270	\$0	\$11,089,222	\$2,061,884	\$1,087,602	\$118,888	\$13,736	\$0	\$0	\$8,806,709
CUST. DEPOSITS & OTHER DEF CRS-NET 4040&																
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$0	S-3, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX

S-8,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
OPERATING EXPENSE AND TAX SUMMARY																	
1	NETWORK SUPPORT EXPENSE	6110		\$261,564	S-9,LN 7	\$0	\$38,538	\$0	\$103,069	\$20,525	\$8,310	\$1,319	\$98	\$0	\$0	\$89,706	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$2,201,879	S-9,LN 8	\$0	\$325,529	\$0	\$876,832	\$170,235	\$76,676	\$8,246	\$604	\$0	\$0	\$743,756	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$4,617,905	S-9,LN 15	\$0	\$537,392	\$0	\$2,419,411	\$287,441	\$130,034	\$46,761	\$2,376	\$0	\$0	\$1,194,489	\$0
4	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410		\$8,103,839	S-9,LN 25	\$0	\$1,329,741	\$0	\$2,708,234	\$721,424	\$272,473	\$8,617	\$658	\$0	\$0	\$3,062,693	\$0
6	OTHER PLANT EXPENSE	6510		(\$0)	S-10,LN 11	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
7	NETWORK OPERATIONS EXPENSE	6530		\$7,050,387	S-10,LN 13	\$0	\$1,047,035	\$0	\$2,788,409	\$559,176	\$244,628	\$26,118	\$1,821	\$0	\$0	\$2,383,201	\$0
8	ACCESS / USF EXPENSE	6540		\$1,789,793	S-10,LN 14	\$0	\$1,792,554	\$0	\$0	(\$2,760)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$3,317,506	S-11,LN 12	\$0	\$821,362	\$0	\$133,819	\$263,261	\$241,546	\$65,515	\$6,092	\$0	\$0	\$1,785,911	\$0
10	SERVICES EXPENSE	6620		\$1,316,323	S-11,LN 44	\$0	\$668,902	\$0	\$35,970	\$319,276	\$114,407	\$19,033	\$2,097	\$0	\$0	\$156,638	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$9,697,436	S-12,LN 11+12	\$0	\$1,795,207	\$0	\$3,191,050	\$899,174	\$425,189	\$80,126	\$7,247	\$0	\$0	\$3,299,443	\$0
13	SUBTOTAL OPERATING EXPENSES			\$38,356,633		\$0	\$8,356,259	\$0	\$12,256,793	\$3,237,752	\$1,513,264	\$255,735	\$20,993	\$0	\$0	\$12,715,837	\$0
14	% DISTRIBUTION			100.00%		0.00%	21.79%	0.00%	31.95%	8.44%	3.95%	0.67%	0.05%	0.00%	0.00%	33.15%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$14,983,836	S-10,LN 22+29	\$0	\$2,046,432	\$0	\$6,538,384	\$980,979	\$487,495	\$79,153	\$5,678	\$0	\$0	\$4,845,715	\$0
16	OTHER OPERATING TAX	7240		\$970,177	S-12,LN 33	\$0	\$188,777	\$0	\$332,298	\$113,949	\$41,728	\$3,854	\$410	\$0	\$0	\$289,161	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		(\$0)	S-12,LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$835,553)	S-10,LN 37	\$0	(\$115,450)	\$0	(\$364,958)	(\$41,492)	(\$19,870)	(\$3,879)	(\$1)	\$0	\$0	(\$289,903)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$53,475,093		\$0	\$10,476,018	\$0	\$18,762,517	\$4,291,187	\$2,022,617	\$334,862	\$27,081	\$0	\$0	\$17,560,810	\$0
21	% DISTRIBUTION			100.00%		0.00%	19.59%	0.00%	35.09%	8.02%	3.78%	0.63%	0.05%	0.00%	0.00%	32.84%	0.00%
NON OPERATING EXPENSE																	
22	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% 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%
UNCOLLECTIBLES																	
27	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-9,1of1		PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS												S-9,1of1		
LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER				
ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	14.89%	0.00%	39.37%	8.30%	3.63%	0.37%	0.03%	0.00%	33.41%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	11.51%	0.00%	53.10%	5.71%	2.79%	0.99%	0.05%	0.00%	25.85%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	16.06%	0.00%	34.64%	8.90%	3.92%	0.14%	0.02%	0.00%	36.32%	0.00%
GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$261,564	LN 1+DIRECT	\$0	\$38,538	\$0	\$103,069	\$20,525	\$8,310	\$1,319	\$98	\$0	\$89,706	\$0
8	GENERAL SUPPORT	6120		\$2,201,879	LN 1+DIRECT	\$0	\$325,529	\$0	\$876,832	\$170,235	\$76,676	\$8,246	\$604	\$0	\$743,756	\$0
9	TOTAL GENERAL SUPPORT EXP			\$2,463,443		\$0	\$364,067	\$0	\$979,901	\$190,761	\$84,986	\$9,565	\$702	\$0	\$833,462	\$0
10	% DISTRIBUTION			100.00%		0.00%	14.78%	0.00%	39.78%	7.74%	3.45%	0.39%	0.03%	0.00%	33.83%	0.00%
CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,278,509	LN 2+DIRECT	\$0	\$151,094	\$0	\$653,208	\$91,582	\$35,095	\$13,644	\$520	\$0	\$333,366	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$3,339,396	LN 2+DIRECT	\$0	\$386,297	\$0	\$1,766,203	\$195,860	\$94,939	\$33,117	\$1,856	\$0	\$861,123	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$4,617,905		\$0	\$537,392	\$0	\$2,419,411	\$287,441	\$130,034	\$46,761	\$2,376	\$0	\$1,194,489	\$0
16	% DISTRIBUTION			100.00%		0.00%	11.64%	0.00%	52.39%	6.22%	2.82%	1.01%	0.05%	0.00%	25.87%	0.00%
INFORMATION ORIG/TERM EXPENSE																
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% 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%
CABLE AND WIRE FACILITIES EXPENSE																
23	ALLOCATED	6410		\$8,103,839	LN 6	\$0	\$1,329,741	\$0	\$2,708,234	\$721,424	\$272,473	\$8,617	\$658	\$0	\$3,062,693	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$8,103,839		\$0	\$1,329,741	\$0	\$2,708,234	\$721,424	\$272,473	\$8,617	\$658	\$0	\$3,062,693	\$0
26	% DISTRIBUTION			100.00%		0.00%	16.41%	0.00%	33.42%	8.90%	3.36%	0.11%	0.01%	0.00%	37.79%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$15,185,187		\$0	\$2,231,199	\$0	\$6,107,545	\$1,199,626	\$487,493	\$64,943	\$3,737	\$0	\$5,090,644	\$0
28	% DISTRIBUTION			100.00%		0.00%	14.69%	0.00%	40.22%	7.90%	3.21%	0.43%	0.02%	0.00%	33.52%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$12,721,744		\$0	\$1,867,133	\$0	\$5,127,645	\$1,008,865	\$402,507	\$55,378	\$3,035	\$0	\$4,257,182	\$0
30	% DISTRIBUTION			100.00%		0.00%	14.68%	0.00%	40.31%	7.93%	3.16%	0.44%	0.02%	0.00%	33.46%	0.00%

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						MESSAGE TOLL	INSTRALATA	INTERLATA	INSTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA			
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	14.77%	0.00%	39.89%	8.01%	3.60%	0.37%	0.03%	0.00%	33.34%	0.00%
2	CAPITAL LEASES	2681		100.00%	S-7,LN 6	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	14.53%	0.00%	41.01%	5.06%	2.10%	0.37%	0.00%	0.00%	36.92%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	0.42%	0.00%	98.31%	0.14%	0.06%	0.01%	0.00%	0.00%	1.06%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	14.64%	0.00%	40.44%	7.69%	3.42%	0.36%	0.02%	0.00%	33.43%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	18.30%	0.00%	24.66%	21.34%	4.65%	0.31%	0.00%	0.00%	30.74%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	14.82%	0.00%	39.65%	8.04%	3.61%	0.37%	0.03%	0.00%	33.47%	0.00%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		(\$0)	LN 1+DIRECT	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			(\$0)		\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0
12	% DISTRIBUTION			100.00%		0.00%	6.01%	0.00%	77.73%	-27.31%	-1.38%	0.47%	0.04%	0.00%	44.43%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$7,050,387	LN 7+DIRECT	\$0	\$1,047,035	\$0	\$2,788,409	\$559,176	\$244,628	\$26,118	\$1,821	\$0	\$2,383,201	\$0
14	ACCESS / USF EXPENSE	6540		\$1,789,793	DIRECT	\$0	\$1,792,554	\$0	\$0	(\$2,760)	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																
15	GENERAL SUPPORT			\$720,914	S-3,LN 11	\$0	\$107,154	\$0	\$284,362	\$59,811	\$26,680	\$2,731	\$229	\$0	\$239,948	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$39,324	S-4,LN 53	\$0	\$18,352	\$0	\$0	\$6,198	\$2,782	\$0	\$0	\$0	\$11,992	\$0
17	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4,LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION			\$5,356,660	S-4,LN 79	\$0	\$523,876	\$0	\$3,064,879	\$255,700	\$130,551	\$63,249	\$3,497	\$0	\$1,314,907	\$0
19	UNDISTRIBUTED COE			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$8,803,268	S-5,LN 43	\$0	\$1,387,627	\$0	\$3,163,595	\$654,451	\$325,256	\$12,985	\$1,942	\$0	\$3,257,413	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$14,920,166		\$0	\$2,037,009	\$0	\$6,512,836	\$976,159	\$485,270	\$78,966	\$5,667	\$0	\$4,824,259	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$14,920,166		\$0	\$2,037,009	\$0	\$6,512,836	\$976,159	\$485,270	\$78,966	\$5,667	\$0	\$4,824,259	\$0
25	% DISTRIBUTION			100.00%		0.00%	13.65%	0.00%	43.65%	6.54%	3.25%	0.53%	0.04%	0.00%	32.33%	0.00%
AMORTIZATION EXPENSE																
26	CAPITAL LEASE	6563		(\$11)	LN 2+DIRECT	\$0	\$0	\$0	(\$11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$63,681	LN 5+DIRECT	\$0	\$9,424	\$0	\$25,559	\$4,820	\$2,226	\$188	\$11	\$0	\$21,455	\$0
30	OTHER - TTPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$63,670		\$0	\$9,424	\$0	\$25,548	\$4,820	\$2,226	\$188	\$11	\$0	\$21,455	\$0
32	% DISTRIBUTION			100.00%		0.00%	14.80%	0.00%	40.13%	7.57%	3.50%	0.29%	0.02%	0.00%	33.70%	0.00%
RENT REVENUES/ OTHER INC/ G+L																
33	GEN SUPPORT ASSETS	5240/7100/7500		\$114	S-3,LN 11+DIR	\$0	\$19	\$0	\$34	\$18	\$4	\$0	\$0	\$0	\$37	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$327,832	S-4,LN 81+DIR	\$0	\$34,836	\$0	\$182,704	\$12,399	\$5,571	\$3,503	\$0	\$0	\$88,818	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$507,608	S-5,LN 43+DIR	\$0	\$80,595	\$0	\$182,219	\$29,074	\$14,295	\$375	\$1	\$0	\$201,048	\$0
36	UNDISTRIBUTED	5240/7100/7500		\$0	S-2,LN 10+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES			\$835,553		\$0	\$115,450	\$0	\$364,958	\$41,492	\$19,870	\$3,879	\$1	\$0	\$289,903	\$0

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CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.00%	0.00%	6.93%	4.05%	0.00%	0.00%	0.00%	0.00%	72.02%	0.00%	
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	32.55%	0.00%	0.00%	4.76%	6.14%	0.00%	0.00%	0.00%	56.55%	0.00%	
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	41.20%	0.00%	10.16%	23.33%	16.37%	7.84%	1.09%	0.00%	0.00%	0.00%	
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.52%	0.05%	0.25%	0.00%	0.00%	74.96%	0.00%	
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	89.92%	0.00%	
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	40.05%	0.00%	9.95%	23.87%	17.12%	7.96%	1.05%	0.00%	0.00%	0.00%	
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$3,317,506	INPUT	\$0	\$821,362	\$0	\$133,819	\$263,261	\$241,546	\$65,515	\$6,092	\$0	\$0	\$1,785,911	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$4,026	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,026	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$12,479	DIRECT	\$0	\$0	\$0	\$0	\$12,475	\$0	\$0	\$0	\$0	\$0	\$3	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622															
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	(\$6,788)	DIRECT	\$0	(\$6,788)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	(\$46,005)	LN 7	\$0	(\$2,731)	\$0	(\$135)	(\$8,524)	(\$14)	(\$116)	\$0	\$0	\$0	(\$34,485)	\$0
26	- END USER PAYMENT & COLLECTION		1.2	(\$18,478)	LN 4	\$0	(\$6,291)	\$0	\$0	(\$897)	(\$489)	\$0	\$0	\$0	\$0	(\$10,801)	\$0
27	- END USER BILLING INQUIRY		1.3	(\$25,076)	LN 8	\$0	(\$1,597)	\$0	(\$45)	(\$852)	\$0	(\$33)	\$0	\$0	\$0	(\$22,549)	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			(\$96,346)		\$0	(\$17,407)	\$0	(\$181)	(\$10,272)	(\$503)	(\$149)	\$0	\$0	\$0	(\$67,835)	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$32,935	AL-1, LN16	\$0	\$5,352	\$0	\$0	\$15,903	\$2,691	\$0	\$0	\$0	\$0	\$8,989	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$472,089	AL-1, LN18, LN19	\$0	\$140,798	\$0	\$0	\$139,390	\$26,256	\$0	\$0	\$0	\$0	\$165,645	\$0
38	- END USER COMMON LINE		2.3	\$24,848	DIRECT	\$0	\$24,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$241,562	LN 11	\$0	\$96,412	\$0	\$24,368	\$58,271	\$48,062	\$12,919	\$1,531	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$771,434		\$0	\$267,410	\$0	\$24,368	\$213,563	\$77,009	\$12,919	\$1,531	\$0	\$0	\$174,634	\$0
41	TOTAL CAT 1 AND CAT 2			\$675,087	LN 32+LN 40	\$0	\$250,003	\$0	\$24,188	\$203,291	\$76,506	\$12,769	\$1,531	\$0	\$0	\$106,799	\$0
42	% DISTRIBUTION			100.00%		0.00%	37.03%	0.00%	3.58%	30.11%	11.33%	1.89%	0.23%	0.00%	0.00%	15.82%	0.00%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$624,731	LN 42+DIRECT	\$0	\$418,899	\$0	\$11,783	\$103,510	\$37,901	\$6,264	\$565	\$0	\$0	\$45,809	\$0
44	TOTAL SERVICES EXPENSE			\$1,316,323		\$0	\$668,902	\$0	\$35,970	\$319,276	\$114,407	\$19,033	\$2,097	\$0	\$0	\$156,638	\$0
45	% DISTRIBUTION			100.00%		0.00%	50.82%	0.00%	2.73%	24.26%	8.69%	1.45%	0.16%	0.00%	0.00%	11.90%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$4,633,829	LN 12+LN 44	\$0	\$1,490,264	\$0	\$169,789	\$582,537	\$355,953	\$84,548	\$8,189	\$0	\$0	\$1,942,549	\$0
47	% DISTRIBUTION			100.00%		0.00%	32.16%	0.00%	3.66%	12.57%	7.68%	1.82%	0.18%	0.00%	0.00%	41.92%	0.00%

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX				
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	18.05%	0.00%	33.13%	8.81%	4.11%	0.68%	0.05%	0.00%	0.00%	35.17%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	14.77%	0.00%	39.89%	8.01%	3.60%	0.37%	0.03%	0.00%	0.00%	33.34%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, 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%
4	CAPITAL LEASES	2680		100.00%	S-3, LN 21	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			0.00%	S-6, LN 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	14.56%	0.00%	40.53%	7.68%	3.96%	0.34%	0.04%	0.00%	0.00%	32.89%	0.00%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$44,322	DIRECT	\$0	\$44,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$9,653,114	LN 1	\$0	\$1,750,885	\$0	\$3,191,050	\$899,174	\$425,189	\$80,126	\$7,247	\$0	\$0	\$3,299,443	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$9,697,436		\$0	\$1,795,207	\$0	\$3,191,050	\$899,174	\$425,189	\$80,126	\$7,247	\$0	\$0	\$3,299,443	\$0
14	% DISTRIBUTION			100.00%		0.00%	18.51%	0.00%	32.91%	9.27%	4.38%	0.83%	0.07%	0.00%	0.00%	34.02%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			(\$0)	LN 2	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
18	OTHER FIXED CHARGES - OPERATING	100.00%		(\$78,644)	LN 6	\$0	(\$11,109)	\$0	(\$33,634)	(\$3,875)	(\$1,616)	(\$254)	(\$0)	\$0	\$0	(\$28,155)	\$0
19	OTHER FIXED CHARGES - NON OPERATING	0.00%		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL	100.00%		(\$78,644)		\$0	(\$11,109)	\$0	(\$33,634)	(\$3,875)	(\$1,616)	(\$254)	(\$0)	\$0	\$0	(\$28,155)	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$65,845,413	RECORDS	\$0	\$12,277,701	\$0	\$23,775,625	\$5,241,528	\$2,512,782	\$376,870	\$31,569	\$0	\$0	\$21,629,338	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$53,475,093	VARIOUS	\$0	\$10,476,018	\$0	\$18,762,517	\$4,291,187	\$2,022,617	\$334,862	\$27,081	\$0	\$0	\$17,560,810	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			(\$78,644)	LN 17	\$0	(\$11,109)	\$0	(\$33,634)	(\$3,875)	(\$1,616)	(\$254)	(\$0)	\$0	\$0	(\$28,155)	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			\$5,678	LN 6+DIRECT	\$0	\$872	\$0	\$2,135	\$533	\$208	\$12	\$0	\$0	\$0	\$1,918	\$0
27	NET TAXABLE INCOME			\$12,443,285		\$0	\$1,811,919	\$0	\$5,044,607	\$953,684	\$491,573	\$42,250	\$4,488	\$0	\$0	\$4,094,765	\$0
28	% DISTRIBUTION			100.00%		0.00%	14.56%	0.00%	40.54%	7.66%	3.95%	0.34%	0.04%	0.00%	0.00%	32.91%	0.00%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$839,931	LN 28	\$0	\$141,363	\$0	\$269,744	\$107,273	\$28,885	(\$52)	(\$399)	\$0	\$0	\$293,117	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		(\$36,577)	LN 28	\$0	(\$3,002)	\$0	(\$23,913)	\$4,522	\$2,482	(\$445)	(\$0)	\$0	\$0	(\$16,220)	\$0
33	OPERATING TAXES - OTHER	7240		\$970,177	LN 2+DIRECT	\$0	\$188,777	\$0	\$332,298	\$113,949	\$41,728	\$3,854	\$410	\$0	\$0	\$289,161	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$653,049	LN 28	\$0	\$101,689	\$0	\$237,930	\$65,681	\$9,776	\$1,749	(\$255)	\$0	\$0	\$236,480	\$0
35	TOTAL OPERATING TAXES			\$2,426,581		\$0	\$428,827	\$0	\$816,059	\$291,424	\$82,872	\$5,105	(\$244)	\$0	\$0	\$802,538	\$0

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DEVELOPMENT OF ALLOCATION RATIOS

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LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	ALLOCATED LOOPS - COE	44,044	SPF	-	10,978	-	34	5,531	2,644	42	-	-	-	24,815
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.08%	12.56%	6.00%	0.10%	0.00%	0.00%	56.34%	0.00%
3	ALLOCATED LOOPS - CWF	44,044	SPF	-	10,978	-	34	5,531	2,644	42	-	-	-	24,815
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.92%	0.00%	0.08%	12.56%	6.00%	0.10%	0.00%	0.00%	56.34%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	3,963	TOLL MOU	-	2,341	-	20	884	512	36	-	-	-	170
6	PERCENT DISTRIBUTION	100.00%		0.00%	59.06%	0.00%	0.50%	22.32%	12.93%	0.91%	0.00%	0.00%	4.28%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	108,638	CMM	-	62,137	-	7,371	20,592	12,620	1,457	646	-	-	3,815
8	PERCENT DISTRIBUTION	100.00%		0.00%	57.20%	0.00%	6.78%	18.95%	11.62%	1.34%	0.60%	0.00%	3.51%	0.00%
9	ALLOCATED WIDEBAND LOOPS	3,297	WB CKTS	-	15	-	1,551	6	3	14	-	-	-	1,709
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.44%	0.00%	47.04%	0.17%	0.09%	0.42%	0.00%	0.00%	51.83%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	12,846	WB CKTS	-	15	-	9,076	6	3	67	15	-	-	3,665
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.11%	0.00%	70.65%	0.04%	0.02%	0.52%	0.12%	0.00%	28.53%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	9,158	WB CKTS Less I	-	-	-	9,076	-	-	67	15	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	99.10%	0.00%	0.00%	0.73%	0.16%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,299,871	DIRECT	-	202,145	-	-	607,463	133,481	-	-	-	-	356,782
16	PERCENT DISTRIBUTION	100.00%		0.00%	15.55%	0.00%	0.00%	46.73%	10.27%	0.00%	0.00%	0.00%	27.45%	0.00%
17	ALLOCATED USERS	172,157		-	14,747	-	-	44,322	9,641	-	-	-	-	103,447
18	PERCENT DISTRIBUTION	100.00%		0.00%	8.57%	0.00%	0.00%	25.75%	5.60%	0.00%	0.00%	0.00%	60.09%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	26.35%	6.98%	0.00%	0.00%	0.00%	33.33%	0.00%
CWC-1				CASH WORKING CAPITAL WORKSHEET										CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	PLANT SPECIFIC EXPENSES	\$15,185,187	S-9,LN 27	\$0	\$2,231,199	\$0	\$6,107,545	\$1,199,626	\$487,493	\$64,943	\$3,737	\$0	\$0	\$5,090,644
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$8,840,181	VARIOUS	\$0	\$2,839,589	\$0	\$2,788,409	\$556,415	\$244,628	\$26,118	\$1,821	\$0	\$0	\$2,383,201
3	CUSTOMER OPERATIONS EXP - MARKETING	\$3,317,506	S-11,LN 12	\$0	\$821,362	\$0	\$133,819	\$263,261	\$241,546	\$65,515	\$6,092	\$0	\$0	\$1,785,911
4	CUSTOMER OPERATIONS EXP - SERVICES	\$1,316,323	S-11,LN 44	\$0	\$668,902	\$0	\$35,970	\$319,276	\$114,407	\$19,033	\$2,097	\$0	\$0	\$156,638
5	CORPORATE OPERATIONS EXPENSE	\$9,697,436	S-12,LN 13	\$0	\$1,795,207	\$0	\$3,191,050	\$899,174	\$425,189	\$80,126	\$7,247	\$0	\$0	\$3,299,443
6	EQUAL ACCESS EXPENSE	\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	(\$0)	S-12,LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)
9	FEDERAL INCOME TAX (ACTUAL)	\$839,931	S-12,LN 29 + 31	\$0	\$141,363	\$0	\$269,744	\$107,273	\$28,885	(\$52)	(\$399)	\$0	\$0	\$293,117
10	STATE INCOME TAX (ACTUAL)	(\$36,577)	S-12,LN 32	\$0	(\$3,002)	\$0	(\$23,913)	\$4,522	\$2,482	(\$445)	(\$0)	\$0	\$0	(\$16,220)
11	OTHER OPERATING TAX	\$970,177	S-12,LN 33	\$0	\$188,777	\$0	\$332,298	\$113,949	\$41,728	\$3,854	\$410	\$0	\$0	\$289,161
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$194,390	RECORDS	\$0	\$86,004	\$0	\$38,122	\$6	\$9,804	\$881	\$805	\$0	\$0	\$58,768
14	INTEREST ON CAPITAL LEASES	\$0	S-12,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$78,644)	S-12,LN 18-LN 17	\$0	(\$11,109)	\$0	(\$33,634)	(\$3,875)	(\$1,616)	(\$254)	(\$0)	\$0	\$0	(\$28,155)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$40,245,911		\$0	\$8,758,292	\$0	\$12,839,411	\$3,459,626	\$1,594,547	\$259,717	\$21,810	\$0	\$0	\$13,312,508
17	CASH WORKING CAPITAL RATIO	\$1	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$1,653,946		\$0	\$359,931	\$0	\$527,648	\$142,177	\$65,529	\$10,673	\$896	\$0	\$0	\$547,091
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$1,653,946		\$0	\$359,931	\$0	\$527,648	\$142,177	\$65,529	\$10,673	\$896	\$0	\$0	\$547,091

Merged Group A – Part 69 TYCOS

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Merged Group A – Part 69 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	\$70,782,861	\$17,577,343	\$1,033,655	\$13,409,793	\$946	\$38,761,124
2	AMORIZATION OF ITC	\$304,012	\$66,018	\$4,723	\$66,368	\$0	\$166,903
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	(\$41,736)	(\$10,354)	(\$478)	(\$9,078)	(\$1)	(\$21,826)
5	STATE INCOME TAX	\$568,970	\$137,651	\$7,772	\$106,466	\$7	\$317,075
6	OPERATING EXPENSES & OTHER TAXES	\$29,238,536	\$8,610,171	\$1,325,538	\$5,937,858	\$466,884	\$12,898,084
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

SUMI 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	\$13,785,908	\$0	\$3,535,785	\$0	\$247,190	\$0	\$2,982	\$0	\$7,031,835
2		CENTRAL OFFICE SWITCHING	\$3,371,322	\$0	\$0	\$0	\$3,371,322	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$92,333,304	\$0	\$13,018,803	\$0	\$664,914	\$0	\$41,182,075	\$0	\$37,467,512
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$201,113,163	\$0	\$62,532,049	\$0	\$1,182,560	\$0	\$22,803,201	\$0	\$114,595,353
7		TANGIBLE ASSETS	\$2,351,146	\$0	\$9,433	\$0	\$464	\$0	\$8,223	\$0	\$2,333,025
8		INTANGIBLE ASSETS	\$1,409,892	\$0	\$354,019	\$0	\$23,592	\$0	\$299,063	\$0	\$733,204
9		TOTAL PLANT IN SERVICE	\$314,364,735	\$0	\$79,450,089	\$0	\$5,490,043	\$0	\$67,260,679	\$0	\$162,160,929
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$5,135,232	\$0	\$1,320,888	\$0	\$106,697	\$0	\$1,098,002	\$0	\$2,609,600
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$561,354	\$0	\$220,793	\$0	\$18,315	\$0	\$117,488	\$0	\$204,756
14		TOTAL PROPERTY, PLANT & EQUIP.	\$320,061,321	\$0	\$80,991,769	\$0	\$5,615,055	\$0	\$68,476,169	\$0	\$164,975,284
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$237,710,289	\$0	\$60,596,795	\$0	\$4,390,187	\$0	\$52,573,817	\$0	\$120,147,360
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPER	\$75,516	\$0	\$1,289	\$0	\$64	\$0	\$1,142	\$0	\$73,020
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$115,149	\$0	\$45,291	\$0	\$3,757	\$0	\$24,100	\$0	\$42,001
20		OPERATING DEFERRED INCOME TAX	\$15,006,492	\$0	\$3,676,922	\$0	\$241,955	\$0	\$3,249,733	\$0	\$7,837,881
21		OTHER DEFERRED CREDITS - NET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		NET TELEPHONE PLANT	\$67,153,875	\$0	\$16,671,472	\$0	\$979,092	\$0	\$12,627,376	\$0	\$36,875,023
23		MATERIALS AND SUPPLIES	\$2,741,407	\$0	\$674,820	\$0	\$38,428	\$0	\$591,021	\$0	\$1,437,111
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$887,579	\$0	\$231,050	\$0	\$16,135	\$0	\$191,395	\$0	\$448,990
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$70,782,861	\$0	\$17,577,342	\$0	\$1,033,656	\$0	\$13,409,793	\$0	\$38,761,124
29		RETURN ON INVESTMENT FOR SETTLEMENT:	\$6,901,329	\$0	\$1,713,791	\$0	\$100,781	\$0	\$1,307,455	\$0	\$3,779,210
30		PLANT SPECIFIC EXPENSE	\$8,338,745	\$0	\$1,959,465	\$0	\$860,250	\$0	\$1,671,938	\$0	\$3,846,814
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,627,997	\$0	\$2,773,651	\$0	\$65,938	\$0	\$827,680	\$0	\$1,960,729
32		DEPRECIATION & AMORTIZATION	\$8,584,816	\$0	\$1,976,035	\$0	\$70,439	\$0	\$2,215,202	\$0	\$4,323,057
33		MARKETING EXPENSE	\$955,180	\$0	\$240,046	\$0	\$16,788	\$0	\$206,498	\$0	\$491,838
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$704,873	\$0	\$42,600	\$0	\$5,992	\$0	\$91,417	\$0	\$212,251
35		CORPORATE OPERATIONS EXPENSES	\$4,986,257	\$0	\$1,578,179	\$0	\$304,440	\$0	\$941,719	\$0	\$2,048,023
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$521,075	\$0	\$146,765	\$0	\$10,572	\$0	\$111,397	\$0	\$252,338
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$480,408)	\$0	(\$106,570)	\$0	(\$8,880)	\$0	(\$127,992)	\$0	(\$236,965)
40		NON OPERATING EXPENSE	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$29,238,536	\$0	\$8,610,171	\$0	\$1,325,538	\$0	\$5,937,858	\$0	\$12,898,084
42		STATE INCOME TAX - NET OF ITC	\$568,970	\$0	\$137,650	\$0	\$7,771	\$0	\$106,466	\$0	\$317,075
43		SUBTOTAL OPER EXPENSE & TAX	\$29,807,505	\$0	\$8,747,822	\$0	\$1,333,309	\$0	\$6,044,324	\$0	\$13,215,159
44		FEDERAL INCOME TAX - NET OF ITC	\$1,460,800	\$0	\$374,750	\$0	\$20,940	\$0	\$265,954	\$0	\$799,132
45		TOTAL REVENUE REQUIREMENT	\$38,169,634	\$0	\$10,836,362	\$0	\$1,455,030	\$0	\$7,617,732	\$0	\$17,793,500
46		% DISTRIBUTION	100.00%	0.00%	28.39%	0.00%	3.81%	0.00%	19.96%	0.00%	46.62%
47		FROZEN MAG SHIFT	(\$24,507)	\$0	\$637,860	\$0	(\$726,156)	\$0	\$63,789	\$0	\$24,507
48		POST MAG REVENUE REQUIREMENT	\$38,169,634	\$0	\$11,474,222	\$0	\$728,874	\$0	\$7,681,521	\$0	\$17,818,007

A-1,1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE		EQUAL ACCESS	COMMON TRANSPORT		FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
						CAPPED CL	SWITCHING		INFO	TERM		DEDICATED TRANSPORT	CHANNEL TERM	TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$70,782,861	(NOTE A)	\$0	\$17,577,342	\$576,659	\$0	\$0	\$98,299	\$356,145	\$2,553	\$4,702,272	\$5,168,084	\$3,539,438	\$946	\$38,761,124
2		RATE OF RETURN	9.75%		9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%	9.75%
3		RETURN ON INVESTMENT	\$6,901,329	LN 1*LN 2	\$0	\$1,713,791	\$56,224	\$0	\$0	\$9,584	\$34,724	\$249	\$458,471	\$503,888	\$345,095	\$92	\$3,779,210
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	\$6,901,329	LN 3-LN 4	\$0	\$1,713,791	\$56,224	\$0	\$0	\$9,584	\$34,724	\$249	\$458,471	\$503,888	\$345,095	\$92	\$3,779,210
6		FEDERAL INCOME TAX	\$1,764,812	LN 30	\$0	\$440,768	\$14,584	\$0	\$0	\$2,336	\$8,676	\$66	\$118,904	\$126,860	\$86,557	\$25	\$966,035
7		LESS: FEDERAL ITC AMORTIZATION	\$304,012	A-12, LN 23	\$0	\$66,018	\$1,776	\$0	\$0	\$844	\$2,102	\$0	\$15,205	\$30,924	\$20,238	\$0	\$166,903
8		NET FEDERAL INCOME TAX	\$1,460,800	LN 6-LN 7	\$0	\$374,750	\$12,808	\$0	\$0	\$1,492	\$6,574	\$66	\$103,699	\$95,936	\$66,319	\$25	\$799,132
9		STATE AND LOCAL INCOME TAX	\$568,970	LN 36	\$0	\$137,650	\$4,520	\$0	\$0	\$679	\$2,558	\$13	\$38,049	\$39,818	\$28,599	\$8	\$317,075
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	\$568,970	LN 9-LN 10	\$0	\$137,650	\$4,520	\$0	\$0	\$679	\$2,558	\$13	\$38,049	\$39,818	\$28,599	\$8	\$317,075
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	\$29,238,536	A-8, LN 20	\$0	\$8,610,171	\$1,179,398	\$0	\$0	\$61,701	\$83,225	\$1,214	\$2,007,335	\$3,024,098	\$906,425	\$466,884	\$12,898,084
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	\$38,169,634		\$0	\$10,836,362	\$1,252,950	\$0	\$0	\$73,457	\$127,081	\$1,542	\$2,607,554	\$3,663,740	\$1,346,439	\$467,009	\$17,793,500
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$38,169,634	LN16+LN18	\$0	\$10,836,362	\$1,252,950	\$0	\$0	\$73,457	\$127,081	\$1,542	\$2,607,554	\$3,663,740	\$1,346,439	\$467,009	\$17,793,500
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$6,901,329	LN 3	\$0	\$1,713,791	\$56,224	\$0	\$0	\$9,584	\$34,724	\$249	\$458,471	\$503,888	\$345,095	\$92	\$3,779,210
21		INTEREST AND RELATED ITEMS	(\$44,743)	A-12,14+16-15	\$0	(\$11,156)	(\$459)	\$0	\$0	(\$57)	(\$32)	\$0	(\$4,250)	(\$4,586)	(\$889)	(\$1)	(\$23,311)
22		OTHER INCOME ADJUSTMENTS	\$3,007	A-12, LN 21	\$0	\$803	\$43	\$0	\$0	\$9	\$18	\$0	\$209	\$313	\$125	\$0	\$1,486
23		TOTAL INCOME ADJUSTMENTS	(\$41,736)	LN21+LN22	\$0	(\$10,353)	(\$416)	\$0	\$0	(\$48)	(\$15)	\$0	(\$4,041)	(\$4,273)	(\$764)	(\$1)	(\$21,825)
24		RETURN LESS INCOME ADJ	\$6,943,065	LN20-LN23	\$0	\$1,724,144	\$56,640	\$0	\$0	\$9,632	\$34,739	\$249	\$462,512	\$508,161	\$345,859	\$93	\$3,801,035
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	\$6,639,053		\$0	\$1,658,126	\$54,864	\$0	\$0	\$8,788	\$32,637	\$249	\$447,307	\$477,237	\$325,621	\$93	\$3,634,132
27		FEDERAL TAXABLE INCOME	\$6,639,053		\$0	\$1,658,126	\$54,864	\$0	\$0	\$8,788	\$32,637	\$249	\$447,307	\$477,237	\$325,621	\$93	\$3,634,132
28	21.00%	FEDERAL INCOME TAX	\$1,764,812	LN 27*FTR	\$0	\$440,768	\$14,584	\$0	\$0	\$2,336	\$8,676	\$66	\$118,904	\$126,860	\$86,557	\$25	\$966,035
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	\$1,764,812	LN28-LN29	\$0	\$440,768	\$14,584	\$0	\$0	\$2,336	\$8,676	\$66	\$118,904	\$126,860	\$86,557	\$25	\$966,035
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	\$8,403,864		\$0	\$2,098,894	\$69,448	\$0	\$0	\$11,124	\$41,312	\$315	\$566,211	\$604,097	\$412,178	\$118	\$4,600,167
33		STATE TAXABLE INCOME	\$8,403,864		\$0	\$2,098,894	\$69,448	\$0	\$0	\$11,124	\$41,312	\$315	\$566,211	\$604,097	\$412,178	\$118	\$4,600,167
34		STATE INCOME TAX	\$568,970	LN 33*STR	\$0	\$137,650	\$4,520	\$0	\$0	\$679	\$2,558	\$13	\$38,049	\$39,818	\$28,599	\$8	\$317,075
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	\$568,970	LN34-LN35	\$0	\$137,650	\$4,520	\$0	\$0	\$679	\$2,558	\$13	\$38,049	\$39,818	\$28,599	\$8	\$317,075
37		FEDERAL TAX AT MAXIMUM RATE	\$1,764,812		\$0	\$440,768	\$14,584	\$0	\$0	\$2,336	\$8,676	\$66	\$118,904	\$126,860	\$86,557	\$25	\$966,035
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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$13,785,908	A-3, LN 4	\$0	\$3,535,785	\$160,249	\$0	\$0	\$30,723	\$55,585	\$633	\$1,009,613	\$1,396,860	\$561,644	\$2,982	\$7,031,835
2	2210	CENTRAL OFFICE SWITCHING	\$3,371,322	A-4, LN 21+25	\$0	\$0	\$3,371,322	\$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	\$92,333,304	A-4, LN 41	\$0	\$13,018,803	\$0	\$0	\$0	\$654,866	\$0	\$10,048	\$11,065,869	\$30,116,206	\$0	\$0	\$37,467,512
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	\$201,113,163	A-5, LN 21	\$0	\$62,532,049	\$0	\$0	\$0	\$0	\$1,180,283	\$2,277	\$10,767,689	\$0	\$12,035,512	\$0	\$114,595,353
7	2680	TANGIBLE ASSETS	\$2,351,146	A-3, LN 14	\$0	\$9,433	\$388	\$0	\$0	\$49	\$27	\$0	\$3,593	\$3,877	\$752	\$1	\$2,333,025
8	2690	INTANGIBLE ASSETS	\$1,409,892	A-3, LN 15	\$0	\$354,019	\$15,353	\$0	\$0	\$2,989	\$5,198	\$52	\$104,924	\$140,619	\$53,520	\$14	\$733,204
9		TOTAL PLANT IN SERVICE	\$314,364,735		\$0	\$79,450,089	\$3,547,312	\$0	\$0	\$688,626	\$1,241,094	\$13,010	\$22,951,687	\$31,657,563	\$12,651,428	\$2,996	\$162,160,929
10		% DISTRIBUTION	100.00%		0.00%	25.27%	1.13%	0.00%	0.00%	0.22%	0.39%	0.00%	7.30%	10.07%	4.02%	0.00%	51.58%
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	\$5,135,232	A-6, LN 13	\$0	\$1,320,888	\$65,341	\$0	\$0	\$14,015	\$27,058	\$283	\$352,147	\$524,050	\$221,805	\$45	\$2,609,600
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	\$561,354	A-6, LN 27	\$0	\$220,793	\$15,339	\$0	\$0	\$1,022	\$1,773	\$181	\$38,708	\$51,809	\$26,971	\$2	\$204,756
15		TOTAL PROPERTY, PLANT & EQUIP.	\$320,061,321		\$0	\$80,991,769	\$3,627,993	\$0	\$0	\$703,663	\$1,269,925	\$13,474	\$23,342,542	\$32,233,423	\$12,900,204	\$3,044	\$164,975,284
16		% DISTRIBUTION	100.00%		0.00%	25.31%	1.13%	0.00%	0.00%	0.22%	0.40%	0.00%	7.29%	10.07%	4.03%	0.00%	51.54%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$237,710,289	A-7, LN 9	\$0	\$60,596,795	\$2,936,873	\$0	\$0	\$579,845	\$862,944	\$10,526	\$17,860,976	\$25,897,238	\$8,815,603	\$2,130	\$120,147,360
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 PROPER	\$75,516	A-7, LN 17	\$0	\$1,289	\$54	\$0	\$0	\$7	\$4	\$0	\$498	\$542	\$102	\$0	\$73,020
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.	\$115,149	A-7, LN 19	\$0	\$45,291	\$3,147	\$0	\$0	\$210	\$364	\$37	\$7,940	\$10,627	\$5,533	\$0	\$42,001
22	4340	OPERATING DEFERRED INCOME TAX	\$15,006,492	A-7, LN 28	\$0	\$3,676,922	\$147,669	\$0	\$0	\$31,868	\$61,942	\$475	\$1,041,740	\$1,520,060	\$687,933	\$2	\$7,837,881
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	\$67,153,875		\$0	\$16,671,472	\$540,250	\$0	\$0	\$91,733	\$344,672	\$2,437	\$4,431,388	\$4,804,955	\$3,391,033	\$911	\$36,875,023
25		% DISTRIBUTION	100.00%		0.00%	24.83%	0.80%	0.00%	0.00%	0.14%	0.51%	0.00%	6.60%	7.16%	5.05%	0.00%	54.91%
26	1220	MATERIALS AND SUPPLIES	\$2,741,407	A-3, LN 16	\$0	\$674,820	\$25,646	\$0	\$0	\$4,624	\$8,087	\$72	\$204,166	\$272,977	\$113,878	\$26	\$1,437,111
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	\$887,579	A-3, LN 10	\$0	\$231,050	\$10,763	\$0	\$0	\$1,942	\$3,386	\$44	\$66,717	\$90,152	\$34,526	\$9	\$448,990
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$70,782,861		\$0	\$17,577,342	\$576,659	\$0	\$0	\$98,299	\$356,145	\$2,553	\$4,702,272	\$5,168,084	\$3,539,438	\$946	\$38,761,124
32		% DISTRIBUTION	100.00%		0.00%	24.83%	0.81%	0.00%	0.00%	0.14%	0.50%	0.00%	6.64%	7.30%	5.00%	0.00%	54.76%

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	\$95,704,626	A-4, LN 42	\$0	\$13,018,803	\$3,371,322	\$0	\$0	\$654,866	\$0	\$10,048	\$11,065,869	\$30,116,206	\$0	\$0	\$37,467,512
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	\$201,113,163	A-5, LN 23	\$0	\$62,532,049	\$0	\$0	\$0	\$0	\$1,180,283	\$2,277	\$10,767,689	\$0	\$12,035,512	\$0	\$114,595,353
1d		TOTAL	\$296,817,789		\$0	\$75,550,852	\$3,371,322	\$0	\$0	\$654,866	\$1,180,283	\$12,325	\$21,833,558	\$30,116,206	\$12,035,512	\$0	\$152,062,865
1e		% DISTRIBUTION	100.00%		0.00%	25.45%	1.14%	0.00%	0.00%	0.22%	0.40%	0.00%	7.36%	10.15%	4.05%	0.00%	51.23%
2	2110	GENERAL SUPPORT ASSETS															
		ALLOCATED	\$13,483,847	LN 1e	\$0	\$3,461,255	\$156,951	\$0	\$0	\$30,120	\$54,734	\$629	\$984,291	\$1,365,897	\$553,055	\$0	\$6,876,915
3		GENERAL PURPOSE COMPUTERS	\$302,062	LN 1e & DIRECT	\$0	\$74,530	\$3,298	\$0	\$0	\$603	\$852	\$4	\$25,321	\$30,963	\$8,589	\$2,982	\$154,920
4		TOTAL GENERAL SUPPORT ASSETS	\$13,785,908		\$0	\$3,535,785	\$160,249	\$0	\$0	\$30,723	\$55,585	\$633	\$1,009,613	\$1,396,860	\$561,644	\$2,982	\$7,031,835
5		% DISTRIBUTION	100.00%		0.00%	25.65%	1.16%	0.00%	0.00%	0.22%	0.40%	0.00%	7.32%	10.13%	4.07%	0.02%	51.01%
6		COE, JOT, CWF AND GENERAL SUPPORT	\$310,603,698		\$0	\$79,086,637	\$3,531,571	\$0	\$0	\$685,589	\$1,235,868	\$12,958	\$22,843,170	\$31,513,067	\$12,597,156	\$2,982	\$159,094,699
7		% DISTRIBUTION	100.00%		0.00%	25.46%	1.14%	0.00%	0.00%	0.22%	0.40%	0.00%	7.35%	10.15%	4.06%	0.00%	51.22%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, JOT, CWF, GENERAL SUPPORT															
		AND EQUAL ACCESS EQUIPMENT	\$310,603,698		\$0	\$79,086,637	\$3,531,571	\$0	\$0	\$685,589	\$1,235,868	\$12,958	\$22,843,170	\$31,513,067	\$12,597,156	\$2,982	\$159,094,699
10		% DISTRIBUTION	100.00%		0.00%	25.46%	1.14%	0.00%	0.00%	0.22%	0.40%	0.00%	7.35%	10.15%	4.06%	0.00%	51.22%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$2,313,311	LN 7	NA	NA	NA	NA	NA	NA	NA	NA	\$0	NA	NA	NA	\$2,313,311
13		LEASEHOLD IMPROVEMENTS	\$37,835	LN 10	\$0	\$9,433	\$388	\$0	\$0	\$49	\$27	\$0	\$3,593	\$3,877	\$752	\$1	\$19,714
14		TOTAL	\$2,351,146		\$0	\$9,433	\$388	\$0	\$0	\$49	\$27	\$0	\$3,593	\$3,877	\$752	\$1	\$2,333,025
15	2690	INTANGIBLE ASSETS	\$1,409,892	LN 10	\$0	\$354,019	\$15,353	\$0	\$0	\$2,989	\$5,198	\$52	\$104,924	\$140,619	\$53,520	\$14	\$733,204
16	1220	MATERIALS AND SUPPLIES	\$2,741,407	LN 10	\$0	\$674,820	\$25,646	\$0	\$0	\$4,624	\$8,087	\$72	\$204,166	\$272,977	\$113,878	\$26	\$1,437,111
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, JOT, CWF, GEN SUPP & EQUAL ACCESS															
		FOR APORIONING PRESUBSCRIPTION	\$84,552,623		\$0	\$79,086,637	\$3,531,571	\$0	\$0	\$685,589	\$1,235,868	\$12,958	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	93.54%	4.18%	0.00%	0.00%	0.81%	1.46%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, JOT & CWF EXCL CCL FOR ASSIGNING															
		CARRIER ACCESS BILLING EXPENSES	\$221,266,937		\$0	\$0	\$3,371,322	\$0	\$0	\$654,866	\$1,180,283	\$12,325	\$21,833,558	\$30,116,206	\$12,035,512	\$0	\$152,062,865
24		% DISTRIBUTION	100.00%		0.00%	0.00%	1.52%	0.00%	0.00%	0.30%	0.53%	0.01%	9.87%	13.61%	5.44%	0.00%	68.72%

A-4.1of2 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		\$1 AL-1, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4		- TSPS COMPLEX		\$1 AL-1, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
5		EQUIVALENT ACCESS LINES - MSG COE		\$1 AL-1, LN 2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		IX CIRCUIT TERMINATIONS - MSG COE		\$1 AL-1, LN 6	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2220	CENTRAL OFFICE EQUIPMENT															
7		OPERATOR SYSTEMS															
8		MANUAL SWITCHBOARDS		\$0 LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		AUXILIARY SWITCHBOARDS															
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
18	2210	TANDEM SWITCHING EQUIPMENT															
19		ACCESS		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		NON ACCESS		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL TANDEM SWITCH		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT															
23		ACCESS	\$3,371,322	DIRECT	\$0	\$0	\$3,371,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		EQUAL ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		TOTAL LOCAL SWITCH	\$3,371,322		\$0	\$0	\$3,371,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$3,371,322		\$0	\$0	\$3,371,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		% DISTRIBUTION	100.00%		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%

A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		CHANNEL TERM	TERM	FACILITY			
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$47,862,887	DIRECT	\$0	\$0	\$0	\$0	\$0	\$17,197	\$0	\$0	\$10,378,179	\$0	\$0	\$0	\$37,467,512
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP comm/2680)	\$733,940	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$733,940	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$13,706,493	LN 4/DIRECT	\$0	\$13,018,803	\$0	\$0	\$0	\$0	\$0	\$0	\$687,690	\$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	\$29,999,139	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$606,824	\$0	\$10,048	\$0	\$29,382,266	\$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	\$29,999,139		\$0	\$0	\$0	\$0	\$0	\$606,824	\$0	\$10,048	\$0	\$29,382,266	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$30,845	DIRECT	\$0	\$0	\$0	\$0	\$0	\$30,845	\$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	\$92,333,304		\$0	\$13,018,803	\$0	\$0	\$0	\$654,866	\$0	\$10,048	\$11,065,869	\$30,116,206	\$0	\$0	\$37,467,512
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$95,704,626		\$0	\$13,018,803	\$3,371,322	\$0	\$0	\$654,866	\$0	\$10,048	\$11,065,869	\$30,116,206	\$0	\$0	\$37,467,512
43		% DISTRIBUTION	100.00%		0.00%	13.60%	3.52%	0.00%	0.00%	0.68%	0.00%	0.01%	11.56%	31.47%	0.00%	0.00%	39.15%
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%	14.10%	0.00%	0.00%	0.00%	0.71%	0.00%	0.01%	11.98%	32.62%	0.00%	0.00%	40.58%

A-5.1of1 INFORMATION ORIGATION/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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	99.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.29%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.32%	0.19%		0.00%	0.00%	4.49%	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	\$62,715,225	LN 1/DIRECT	\$0	\$62,532,049	\$0	\$0	\$0	\$0	\$0	\$0	\$183,175	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$125,201,180	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$21,313	\$0	\$10,584,514	\$0	\$0	\$0	\$114,595,353
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	\$11,981,643	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,981,643	\$0	\$0
17a		IX TRUNK - ACCESS	\$1,198,442	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,142,296	\$2,277	\$0	\$0	\$53,870	\$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	\$16,674	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$16,674	\$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	\$201,113,163		\$0	\$62,532,049	\$0	\$0	\$0	\$0	\$1,180,283	\$2,277	\$10,767,689	\$0	\$12,035,512	\$0	\$114,595,353
22		% DISTRIBUTION	100.00%		0.00%	31.09%	0.00%	0.00%	0.00%	0.00%	0.59%	0.00%	5.35%	0.00%	5.98%	0.00%	56.98%
23		TOTAL CABLE & WIRE FACILITIES	\$201,113,163		\$0	\$62,532,049	\$0	\$0	\$0	\$0	\$1,180,283	\$2,277	\$10,767,689	\$0	\$12,035,512	\$0	\$114,595,353
24		% DISTRIBUTION	100.00%		0.00%	31.09%	0.00%	0.00%	0.00%	0.00%	0.59%	0.00%	5.35%	0.00%	5.98%	0.00%	56.98%

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	TRANSPORT TERM	FACILITY	SPECIAL ACCESS DEDICATED CHANNEL TRANSPORT 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
3		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$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
5		UNDISTRIBUTED	\$0	A-2,LN 10	\$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
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%
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
10		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$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
12		UNDISTRIBUTED	\$5,135,232	A-2,LN 10	\$0	\$1,320,888	\$65,341	\$0	\$0	\$14,015	\$27,058	\$283	\$352,147	\$524,050	\$221,805	\$45
13		TOTAL	\$5,135,232		\$0	\$1,320,888	\$65,341	\$0	\$0	\$14,015	\$27,058	\$283	\$352,147	\$524,050	\$221,805	\$45
14		% DISTRIBUTION	100.00%		0.00%	25.72%	1.27%	0.00%	0.00%	0.27%	0.53%	0.01%	6.86%	10.20%	4.32%	50.82%
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
17		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$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
19		UNDISTRIBUTED	\$0	A-2,LN 10	\$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
21		% DISTRIBUTION	\$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
24		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$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
26		UNDISTRIBUTED	\$561,354	A-2,LN 10	\$0	\$220,793	\$15,339	\$0	\$0	\$1,022	\$1,773	\$181	\$38,708	\$51,809	\$26,971	\$2
27		TOTAL	\$561,354		\$0	\$220,793	\$15,339	\$0	\$0	\$1,022	\$1,773	\$181	\$38,708	\$51,809	\$26,971	\$2
28		% DISTRIBUTION	\$1		\$0	\$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	\$9,742,419	A-3,LN 5	\$0	\$2,530,674	\$118,928	\$0	\$0	\$22,524	\$40,477	\$499	\$717,225	\$990,692	\$389,811	\$2,130	\$4,929,459
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$2,817,945	A-4,LN 47	\$0	\$0	\$2,817,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$76,223,123	A-4,LN 48	\$0	\$10,724,016	\$0	\$0	\$0	\$557,320	\$0	\$8,141	\$9,074,014	\$24,906,546	\$0	\$0	\$30,953,086
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	\$148,926,802	A-5,LN 22	\$0	\$47,342,105	\$0	\$0	\$0	\$0	\$822,466	\$1,886	\$8,069,737	\$0	\$8,425,793	\$0	\$84,264,816
9		TOTAL ACCUM DEPR - TPIS	\$237,710,289		\$0	\$60,596,795	\$2,936,873	\$0	\$0	\$579,845	\$862,944	\$10,526	\$17,860,976	\$25,897,238	\$8,815,603	\$2,130	\$120,147,360
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	\$237,710,289		\$0	\$60,596,795	\$2,936,873	\$0	\$0	\$579,845	\$862,944	\$10,526	\$17,860,976	\$25,897,238	\$8,815,603	\$2,130	\$120,147,360
12		% DISTRIBUTION	100.00%		0.00%	25.49%	1.24%	0.00%	0.00%	0.24%	0.36%	0.00%	7.51%	10.89%	3.71%	0.00%	50.54%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$70,453	A-3,LN 10 + Direc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,453
15		LEASEHOLD IMPROVEMENTS	\$5,063	A-3,LN 10	\$0	\$1,289	\$54	\$0	\$0	\$7	\$4	\$0	\$498	\$542	\$102	\$0	\$2,567
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	\$75,516		\$0	\$1,289	\$54	\$0	\$0	\$7	\$4	\$0	\$498	\$542	\$102	\$0	\$73,020
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	\$115,149	A-6,LN 28	\$0	\$45,291	\$3,147	\$0	\$0	\$210	\$364	\$37	\$7,940	\$10,627	\$5,533	\$0	\$42,001
20		TOTAL ACCUM AMORTIZATION	\$190,665		\$0	\$46,580	\$3,200	\$0	\$0	\$216	\$367	\$37	\$8,438	\$11,170	\$5,635	\$1	\$115,021
21		% DISTRIBUTION	100.00%		0.00%	24.43%	1.68%	0.00%	0.00%	0.11%	0.19%	0.02%	4.43%	5.86%	2.96%	0.00%	60.33%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$70,717	A-3,LN 5	\$0	\$23,281	\$662	\$0	\$0	(\$193)	(\$301)	\$17	\$3,883	\$4,974	\$5,821	(\$6)	\$32,579
24		CENTRAL OFFICE EQUIP	\$4,536,088	A-4,LN 43	\$0	\$626,146	\$138,531	\$0	\$0	\$30,366	\$0	\$354	\$478,613	\$1,431,303	\$0	\$0	\$1,830,775
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	\$9,568,722	A-5,LN 22	\$0	\$2,821,303	\$0	\$0	\$0	\$0	\$59,166	\$79	\$498,397	\$0	\$647,614	\$0	\$5,542,162
27		UNDISTRIBUTED	\$830,965	A-3,LN 10	\$0	\$206,192	\$8,476	\$0	\$0	\$1,695	\$3,077	\$25	\$60,847	\$83,784	\$34,498	\$8	\$432,363
28		TOTAL NET DEFERRED INC TAX	\$15,006,492		\$0	\$3,676,922	\$147,669	\$0	\$0	\$31,868	\$61,942	\$475	\$1,041,740	\$1,520,060	\$687,933	\$2	\$7,837,881
29		% DISTRIBUTION	100.00%		0.00%	24.50%	0.98%	0.00%	0.00%	0.21%	0.41%	0.00%	6.94%	10.13%	4.58%	0.00%	52.23%
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	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL		CHANNEL MILEAGE		B&C	WBI
							SWITCHING			INFO	TERM		FACILITY	TERM	CHANNEL	TERM		
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$141,606	A-9,LN 6	\$0	\$36,928	\$1,441	\$0	\$0	\$113	\$50	\$5	\$12,282	\$13,837	\$4,436	\$2	\$72,513	
3	6210	GENERAL SUPPORT EXPENSE	\$1,202,361	A-9,LN 7	\$0	\$305,052	\$13,443	\$0	\$0	\$2,531	\$4,386	\$44	\$90,836	\$122,082	\$46,562	\$276	\$617,148	
4	6310	CENTRAL OFFICE EXPENSE	\$2,956,803	A-9,LN 15	\$0	\$305,771	\$804,303	\$0	\$0	\$15,635	\$0	\$272	\$254,022	\$704,033	\$0	\$0	\$872,768	
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	6510	CABLE AND WIRE FACILITIES EXP	\$4,037,975	A-9,LN 24	\$0	\$1,311,714	\$0	\$0	\$0	\$0	\$17,978	\$49	\$226,121	\$0	\$197,728	\$0	\$2,284,385	
7	6530	OTHER PLANT EXPENSE	(\$0)	A-10,LN 6	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	
8	6540	NETWORK OPERATIONS EXPENSE	\$3,835,444	A-10,LN 7	\$0	\$981,097	\$43,881	\$0	\$0	\$8,053	\$13,847	\$155	\$290,960	\$389,330	\$147,390	\$0	\$1,960,729	
9	6610	ACCESS / USF EXPENSE	\$1,792,554	A-10,LN 8	\$0	\$1,792,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	6620	MARKETING EXPENSE	\$955,180	A-11,LN 1	\$0	\$240,046	\$10,736	\$0	\$0	\$2,188	\$3,834	\$30	\$72,115	\$97,982	\$36,400	\$10	\$491,838	
11	6710	SERVICES EXPENSE	\$704,873	A-11,LN 29	\$0	\$42,600	\$4,267	\$0	\$0	\$627	\$1,076	\$23	\$32,131	\$42,942	\$16,344	\$352,613	\$212,251	
12	6720	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		GENERAL AND ADMINISTRATIVE EXP	\$4,986,257	A-12,LN 9	\$0	\$1,578,179	\$277,434	\$0	\$0	\$10,585	\$16,203	\$218	\$302,334	\$470,775	\$168,610	\$113,896	\$2,048,023	
14		SUBTOTAL OPERATING EXPENSE	\$20,613,052		\$0	\$6,593,941	\$1,155,505	\$0	\$0	\$39,732	\$57,374	\$797	\$1,280,800	\$1,840,982	\$617,469	\$466,797	\$8,559,655	
15	6560	% DISTRIBUTION	100.00%		0.00%	31.99%	5.61%	0.00%	0.00%	0.19%	0.28%	0.00%	6.21%	8.93%	3.00%	2.26%	41.53%	
16	7200	DEPRECIATION AND AMORTIZATION	\$8,584,816	A-10,LN 19+27	\$0	\$1,976,035	\$23,237	\$0	\$0	\$21,718	\$25,122	\$361	\$742,340	\$1,198,189	\$274,673	\$84	\$4,323,057	
17		OTHER OPERATING TAX	\$521,075	A-12,LN 25	\$0	\$146,765	\$7,277	\$0	\$0	\$1,079	\$2,161	\$56	\$34,602	\$51,031	\$25,764	\$3	\$252,338	
18	7500	EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	5240/7100/7500	INTEREST ON CUSTOMER DEPOSITS	(\$0)	A-12,LN 15	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	
20		RENT REVENUES/ OTHER INC/ G+L	(\$480,408)	A-10,LN 35	\$0	(\$106,570)	(\$6,621)	\$0	\$0	(\$827)	(\$1,432)	(\$0)	(\$50,407)	(\$66,104)	(\$11,482)	\$0	(\$236,965)	
21		TOTAL OPERATING EXP & TAX	\$29,238,536		\$0	\$8,610,171	\$1,179,398	\$0	\$0	\$61,701	\$83,225	\$1,214	\$2,007,335	\$3,024,098	\$906,425	\$466,884	\$12,898,084	
		% DISTRIBUTION	100.00%		0.00%	29.45%	4.03%	0.00%	0.00%	0.21%	0.28%	0.00%	6.87%	10.34%	3.10%	1.60%	44.11%	
22	7370	NON OPERATING EXPENSE																
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	5310	UNCOLLECTIBLES																
26	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	5330	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28		IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		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	\$310,603,698	VARIOUS	\$0	\$79,086,637	\$3,531,571	\$0	\$0	\$685,589	\$1,235,868	\$12,958	\$22,843,170	\$31,513,067	\$12,597,156	\$2,982	\$159,094,699
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$310,603,698		\$0	\$79,086,637	\$3,531,571	\$0	\$0	\$685,589	\$1,235,868	\$12,958	\$22,843,170	\$31,513,067	\$12,597,156	\$2,982	\$159,094,699
4		% DISTRIBUTION	100.00%		0.00%	25.46%	1.14%	0.00%	0.00%	0.22%	0.40%	0.00%	7.35%	10.15%	4.06%	0.00%	51.22%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$141,606	LN 4	\$0	\$36,928	\$1,441	\$0	\$0	\$113	\$50	\$5	\$12,282	\$13,837	\$4,436	\$2	\$72,513
7	6120	GENERAL SUPPORT	\$1,202,361	A-3, LN 5	\$0	\$305,052	\$13,443	\$0	\$0	\$2,531	\$4,386	\$44	\$90,836	\$122,082	\$46,562	\$276	\$617,148
8		TOTAL GENERAL SUPPORT EXP	\$1,343,968		\$0	\$341,979	\$14,884	\$0	\$0	\$2,644	\$4,436	\$50	\$103,117	\$135,919	\$50,998	\$278	\$689,662
9		% DISTRIBUTION	100.00%		0.00%	25.45%	1.11%	0.00%	0.00%	0.20%	0.33%	0.00%	7.67%	10.11%	3.79%	0.02%	51.32%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$804,303	A-4, LN 47	\$0	\$0	\$804,303	\$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	\$2,152,500	A-4, LN 48	\$0	\$305,771	\$0	\$0	\$0	\$15,635	\$0	\$272	\$254,022	\$704,033	\$0	\$0	\$872,768
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	\$2,956,803		\$0	\$305,771	\$804,303	\$0	\$0	\$15,635	\$0	\$272	\$254,022	\$704,033	\$0	\$0	\$872,768
16		% DISTRIBUTION	100.00%		0.00%	10.34%	27.20%	0.00%	0.00%	0.53%	0.00%	0.01%	8.59%	23.81%	0.00%	0.00%	29.52%
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	\$4,037,975	A-5, LN 22	\$0	\$1,311,714	\$0	\$0	\$0	\$0	\$17,978	\$49	\$226,121	\$0	\$197,728	\$0	\$2,284,385
TOTAL PLANT SPECIFIC EXPENSE																	
25		TOTAL PLANT SPECIFIC EXPENSE	\$8,338,745		\$0	\$1,959,465	\$819,186	\$0	\$0	\$18,278	\$22,414	\$371	\$583,260	\$839,952	\$248,726	\$278	\$3,846,814
26		% DISTRIBUTION	100.00%		0.00%	23.50%	9.82%	0.00%	0.00%	0.22%	0.27%	0.00%	6.99%	10.07%	2.98%	0.00%	46.13%

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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$95,704,626	A-4,LN 38	\$0	\$13,018,803	\$3,371,322	\$0	\$0	\$654,866	\$0	\$10,048	\$11,065,869	\$30,116,206	\$0	\$0	\$37,467,512
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	\$201,113,163	A-5,LN 21	\$0	\$62,532,049	\$0	\$0	\$0	\$0	\$1,180,283	\$2,277	\$10,767,689	\$0	\$12,035,512	\$0	\$114,595,353
4		TOTAL	\$296,817,789		\$0	\$75,550,852	\$3,371,322	\$0	\$0	\$654,866	\$1,180,283	\$12,325	\$21,833,558	\$30,116,206	\$12,035,512	\$0	\$152,062,865
5		% DISTRIBUTION	100.00%		0.00%	25.45%	1.14%	0.00%	0.00%	0.22%	0.40%	0.00%	7.36%	10.15%	4.05%	0.00%	51.23%
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	\$3,835,444	LN 5	\$0	\$981,097	\$43,881	\$0	\$0	\$8,053	\$13,847	\$155	\$290,960	\$389,330	\$147,390	\$0	\$1,960,729
8	6540	ACCESS / USF EXPENSE	\$1,792,554	DIRECT	\$0	\$1,792,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$391,516	A-3,LN 5	\$0	\$100,217	\$4,469	\$0	\$0	\$859	\$1,569	\$18	\$28,530	\$39,685	\$16,283	\$83	\$199,803
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$18,352	A-4,LN 47	\$0	\$0	\$18,352	\$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	\$3,588,755	A-4,LN 48	\$0	\$502,797	\$0	\$0	\$0	\$20,762	\$0	\$317	\$462,332	\$1,154,873	\$0	\$0	\$1,447,674
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	\$4,551,222	A-5,LN 22	\$0	\$1,364,228	\$0	\$0	\$0	\$0	\$23,373	\$26	\$248,971	\$0	\$256,970	\$0	\$2,657,653
17		TOTAL DEP EXP - PLANT IN SERVICE	\$8,549,845		\$0	\$1,967,242	\$22,821	\$0	\$0	\$21,622	\$24,942	\$360	\$739,833	\$1,194,557	\$273,253	\$83	\$4,305,131
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	\$8,549,845		\$0	\$1,967,242	\$22,821	\$0	\$0	\$21,622	\$24,942	\$360	\$739,833	\$1,194,557	\$273,253	\$83	\$4,305,131
20		% DISTRIBUTION	100.00%		0.00%	23.01%	0.27%	0.00%	0.00%	0.25%	0.29%	0.00%	8.65%	13.97%	3.20%	0.00%	50.35%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	(\$11)	A-3,LN 10 + Direc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11)
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	(\$11)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11)
25	6564	INTANGIBLE ASSETS	\$34,983	A-3,LN 10	\$0	\$8,793	\$416	\$0	\$0	\$96	\$180	\$1	\$2,507	\$3,631	\$1,420	\$0	\$17,937
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	\$34,972		\$0	\$8,793	\$416	\$0	\$0	\$96	\$180	\$1	\$2,507	\$3,631	\$1,420	\$0	\$17,926
28		% DISTRIBUTION	100.00%		0.00%	25.14%	1.19%	0.00%	0.00%	0.28%	0.52%	0.00%	7.17%	10.38%	4.06%	0.00%	51.26%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$14,212,814		\$0	\$4,749,686	\$67,119	\$0	\$0	\$29,771	\$38,970	\$517	\$1,033,300	\$1,587,519	\$422,063	\$84	\$6,283,786
30		% DISTRIBUTION	100.00%		0.00%	33.42%	0.47%	0.00%	0.00%	0.21%	0.27%	0.00%	7.27%	11.17%	2.97%	0.00%	44.21%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$53	A-3,LN 5	\$0	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$4	\$5	\$2	\$0	\$23
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$217,540	A-4,LN 43	\$0	\$27,389	\$6,620	\$0	\$0	\$827	\$0	\$0	\$35,176	\$66,099	\$0	\$0	\$81,429
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$262,814	A-5,LN 22	\$0	\$79,163	\$0	\$0	\$0	\$0	\$1,432	\$0	\$15,226	\$0	\$11,480	\$0	\$155,513
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$480,408		\$0	\$106,570	\$6,621	\$0	\$0	\$827	\$1,432	\$0	\$50,407	\$66,104	\$11,482	\$0	\$236,965

A-11,1of1		CUSTOMER OPERATIONS EXPENSE ALLOCATION														A-11,1of1		
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	
		CUSTOMER OPERATIONS EXPENSES																
1	6610	MARKETING	\$955,180	A-3, LN 10		\$0	\$240,046	\$10,736	\$0	\$0	\$2,188	\$3,834	\$30	\$72,115	\$97,982	\$36,400	\$10	\$491,838
2		TELEPHONE OPERATOR SERVICES																
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$6,788)	A-3, LN 22	\$0	(\$6,089)	(\$421)	\$0	\$0	(\$103)	(\$173)	(\$1)		\$0	\$0	\$0	\$0	\$0
10		- OTHER	(\$2,866)	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,866)	\$0
11		- END USER PAYMENT & COLLECTION	(\$6,291)	AL-1, LN 13	\$0	(\$1,576)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,715)	\$0
12		- END USER BILLING INQUIRY	(\$1,643)	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,643)	\$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	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$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	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	(\$17,587)		\$0	(\$7,665)	(\$421)	\$0	\$0	(\$103)	(\$173)	(\$1)		\$0	\$0	\$0	(\$9,224)	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$5,352	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,352	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$140,798	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140,798	\$0
23		- END USER COMMON LINE	\$24,848	DIRECT	\$0	\$24,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$120,780	A-3, LN 24	\$0	\$0	\$2,075	\$0	\$0	\$341	\$591	\$10	\$12,350	\$16,592	\$6,519	\$0	\$82,302	\$0
25		SUBTOTAL CUSTOMER SERVICES	\$291,778		\$0	\$24,848	\$2,075	\$0	\$0	\$341	\$591	\$10	\$12,350	\$16,592	\$6,519	\$146,150	\$82,302	\$0
26		TOTAL CAT 1 AND CAT 2	\$274,191		\$0	\$17,183	\$1,655	\$0	\$0	\$238	\$418	\$9	\$12,350	\$16,592	\$6,519	\$136,926	\$82,302	\$0
27		% DISTRIBUTION	100.00%		0.00%	6.27%	0.60%	0.00%	0.00%	0.09%	0.15%	0.00%	4.50%	6.05%	2.38%	49.94%	30.02%	\$0
28	3.0	ALL OTHER CUSTOMER SERVICE	\$430,682	/LN 34	\$0	\$25,418	\$2,612	\$0	\$0	\$389	\$658	\$13	\$19,781	\$26,350	\$9,825	\$215,687	\$129,948	\$0
29		TOTAL SERVICES EXPENSE	\$704,873		\$0	\$42,600	\$4,267	\$0	\$0	\$627	\$1,076	\$23	\$32,131	\$42,942	\$16,344	\$352,613	\$212,251	\$0
30		% DISTRIBUTION	100.00%		0.00%	6.04%	0.61%	0.00%	0.00%	0.09%	0.15%	0.00%	4.56%	6.09%	2.32%	50.03%	30.11%	\$0
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$1,660,053		\$0	\$282,646	\$15,003	\$0	\$0	\$2,815	\$4,910	\$53	\$104,246	\$140,925	\$52,744	\$352,623	\$704,089	\$0
32		% DISTRIBUTION	100.00%		0.00%	17.03%	0.90%	0.00%	0.00%	0.17%	0.30%	0.00%	6.28%	8.49%	3.18%	21.24%	42.41%	\$0
33		CUSTOMER OPERATIONS EXCL MARKETING	\$274,191		\$0	\$17,183	\$1,655	\$0	\$0	\$238	\$418	\$9	\$12,350	\$16,592	\$6,519	\$136,926	\$82,302	\$0
34		% DISTRIBUTION	100.00%		0.00%	6.27%	0.60%	0.00%	0.00%	0.09%	0.15%	0.00%	4.50%	6.05%	2.38%	49.94%	30.02%	\$0
		SPECIAL APP. % DISTRIBUTION FOR GENERAL	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BIG THREE EXPENSES																	
1		PLANT SPECIFIC EXPENSE	\$8,338,745	A-9, LN 25	\$0	\$1,959,465	\$819,186	\$0	\$0	\$18,278	\$22,414	\$371	\$583,260	\$839,952	\$248,726	\$278	\$3,846,814
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	\$3,835,444	A-10, LN 8	\$0	\$981,097	\$43,881	\$0	\$0	\$8,053	\$13,847	\$155	\$290,960	\$389,330	\$147,390	\$0	\$1,960,729
4		ACCESS CHARGE EXPENSE	\$1,792,554	A-10, LN 9	\$0	\$1,792,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$1,660,053	A-11, LN 31	\$0	\$282,646	\$15,003	\$0	\$0	\$2,815	\$4,910	\$53	\$104,246	\$140,925	\$52,744	\$352,623	\$704,089
6		TOTAL BIG THREE EXPENSES	\$15,626,795		\$0	\$5,015,762	\$878,071	\$0	\$0	\$29,147	\$41,171	\$579	\$978,466	\$1,370,207	\$448,860	\$352,901	\$6,511,632
7		% DISTRIBUTION	100.00%		0.00%	32.10%	5.62%	0.00%	0.00%	0.19%	0.26%	0.00%	6.26%	8.77%	2.87%	2.26%	41.67%
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	\$4,986,257	LN 7	\$0	\$1,578,179	\$277,434	\$0	\$0	\$10,585	\$16,203	\$218	\$302,334	\$470,775	\$168,610	\$113,896	\$2,048,023
10		TOTAL CORPORATE OPERATIONS	\$4,986,257		\$0	\$1,578,179	\$277,434	\$0	\$0	\$10,585	\$16,203	\$218	\$302,334	\$470,775	\$168,610	\$113,896	\$2,048,023
11		% DISTRIBUTION	100.00%		0.00%	31.65%	5.56%	0.00%	0.00%	0.21%	0.32%	0.00%	6.06%	9.44%	3.38%	2.28%	41.07%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	(\$0)	A-3, LN 10	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
15		OTHER	(\$44,743)	A-3, LN 10	\$0	(\$11,156)	(\$459)	\$0	\$0	(\$57)	(\$32)	\$0	(\$4,250)	(\$4,586)	(\$889)	(\$1)	(\$23,311)
16		TOTAL	(\$44,743)		\$0	(\$11,156)	(\$459)	\$0	\$0	(\$57)	(\$32)	(\$0)	(\$4,250)	(\$4,586)	(\$889)	(\$1)	(\$23,311)
OTHER INCOME ADJUSTMENTS																	
17		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
18		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$3,007	A-3, LN 10	\$0	\$803	\$43	\$0	\$0	\$9	\$18	\$0	\$209	\$313	\$125	\$0	\$1,486
19		TOTAL	\$3,007		\$0	\$803	\$43	\$0	\$0	\$9	\$18	\$0	\$209	\$313	\$125	\$0	\$1,486
OPERATING TAXES																	
20	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	7240	OTHER OPERATING TAXES	\$521,075	A-3, LN 10	\$0	\$146,765	\$7,277	\$0	\$0	\$1,079	\$2,161	\$56	\$34,602	\$51,031	\$25,764	\$3	\$252,338
23		TOTAL OPERATING TAXES	\$521,075		\$0	\$146,765	\$7,277	\$0	\$0	\$1,079	\$2,161	\$56	\$34,602	\$51,031	\$25,764	\$3	\$252,338