

Merged Group B – Part 36 PYCOS

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Merged Group B – Part 36 PYCOS

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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	\$126,798,869	S-2, LN 35	\$0	\$22,373,660	\$0	\$34,278,261	\$10,311,305	\$10,168,736	\$914,604	\$78,022	\$0	\$0	\$48,674,281
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	\$12,362,890	LN 1*LN 2	\$0	\$2,181,432	\$0	\$3,342,130	\$1,005,352	\$991,452	\$89,174	\$7,607	\$0	\$0	\$4,745,742
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	\$12,362,890	LN 3-LN 4	\$0	\$2,181,432	\$0	\$3,342,130	\$1,005,352	\$991,452	\$89,174	\$7,607	\$0	\$0	\$4,745,742
6	FEDERAL OPERATING INCOME TAX	\$2,958,621	LN 28	\$0	\$516,471	\$0	\$794,359	\$246,834	\$244,744	\$20,813	\$1,859	\$0	\$0	\$1,133,541
7	LESS: FEDERAL ITC AMORTIZATION	\$1,224,795	S-12, LN 29	\$0	\$237,118	\$0	\$351,609	\$76,162	\$70,064	\$10,831	\$611	\$0	\$0	\$478,399
8	NET FEDERAL INCOME TAX	\$1,733,826	LN 6-LN 7	\$0	\$279,354	\$0	\$442,750	\$170,672	\$174,680	\$9,982	\$1,248	\$0	\$0	\$655,142
9	STATE AND LOCAL INCOME TAX	\$1,165,449	LN 33	\$0	\$201,704	\$0	\$316,598	\$97,091	\$102,561	\$8,101	\$631	\$0	\$0	\$438,763
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	\$1,165,449	LN 9-LN 10	\$0	\$201,704	\$0	\$316,598	\$97,091	\$102,561	\$8,101	\$631	\$0	\$0	\$438,763
13	OPERATING EXPENSE AND TAX	\$77,619,909	S-8, LN 20	\$0	\$18,904,834	\$0	\$16,358,906	\$6,760,457	\$6,397,184	\$530,205	\$46,275	\$0	\$0	\$28,622,048
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	\$92,882,074	5+8+11 thru 15	\$0	\$21,567,324	\$0	\$20,460,384	\$8,033,572	\$7,665,876	\$637,462	\$55,762	\$0	\$0	\$34,461,695
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	\$92,882,074		\$0	\$21,567,324	\$0	\$20,460,384	\$8,033,572	\$7,665,876	\$637,462	\$55,762	\$0	\$0	\$34,461,695

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	\$12,362,890	LN 3	\$0	\$2,181,432	\$0	\$3,342,130	\$1,005,352	\$991,452	\$89,174	\$7,607	\$0	\$4,745,742
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$8,043	S-12, LN 25+26	\$0	\$1,399	\$0	\$2,217	\$623	\$685	\$47	\$2	\$0	\$3,070
23	TOTAL INCOME ADJUSTMENTS	\$8,043	LN 21+22	\$0	\$1,399	\$0	\$2,217	\$623	\$685	\$47	\$2	\$0	\$3,070
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$11,130,052		\$0	\$1,942,916	\$0	\$2,988,304	\$928,567	\$920,703	\$78,295	\$6,994	\$0	\$4,264,273
26	FEDERAL INCOME TAX @ 26.58%	\$2,958,621	LN 25*FIT	\$0	\$516,471	\$0	\$794,359	\$246,834	\$244,744	\$20,813	\$1,859	\$0	\$1,133,541
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$2,958,621	LN 26-LN 27	\$0	\$516,471	\$0	\$794,359	\$246,834	\$244,744	\$20,813	\$1,859	\$0	\$1,133,541
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME Option: A	\$14,088,674	LN 25+LN 28-S-12, LN 30	\$0	\$2,459,387	\$0	\$3,782,663	\$1,175,402	\$1,165,446	\$99,108	\$8,853	\$0	\$5,397,814
31	STATE INCOME TAX @ 8.27%	\$1,165,449	LN 30*SIT	\$0	\$201,704	\$0	\$316,598	\$97,091	\$102,561	\$8,101	\$631	\$0	\$438,763
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$1,165,449		\$0	\$201,704	\$0	\$316,598	\$97,091	\$102,561	\$8,101	\$631	\$0	\$438,763

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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 MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES	2110		\$35,304,673	S-3,LN 10	\$0	\$7,064,409	\$0	\$8,792,946	\$3,050,969	\$3,125,169	\$225,107	\$14,773	\$0	\$0	\$13,031,300	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$50,477,775	S-4,LN 52	\$0	\$24,096,039	\$0	\$0	\$8,367,821	\$6,822,570	\$0	\$0	\$0	\$0	\$11,191,345	\$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		\$179,504,780	S-4,LN 78	\$0	\$19,913,358	\$0	\$87,507,042	\$8,806,480	\$9,154,869	\$3,112,153	\$138,680	\$0	\$0	\$50,872,199	\$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		\$466,552,818	S-5,LN 42	\$0	\$92,077,843	\$0	\$90,895,511	\$40,739,621	\$44,477,896	\$1,713,442	\$155,966	\$0	\$0	\$196,492,541	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$76,351	S-3,LN 36	\$0	\$15,588	\$0	\$17,277	\$6,810	\$5,971	\$448	\$37	\$0	\$0	\$30,221	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$731,916,397		\$0	\$143,167,237	\$0	\$187,212,776	\$60,971,700	\$63,586,474	\$5,051,149	\$309,456	\$0	\$0	\$271,617,605	\$0
10	% DISTRIBUTION			100.00%		0.00%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	0.00%	37.11%	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		\$13,959,049	S-6,LN 15	\$0	\$3,070,752	\$0	\$2,195,191	\$1,412,275	\$1,109,380	\$121,198	\$9,765	\$0	\$0	\$6,040,487	\$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		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$745,875,446		\$0	\$146,237,989	\$0	\$189,407,966	\$62,383,975	\$64,695,855	\$5,172,348	\$319,220	\$0	\$0	\$277,658,093	\$0
18	% DISTRIBUTION			100.00%		0.00%	19.61%	0.00%	25.39%	8.67%	8.67%	0.69%	0.04%	0.00%	0.00%	37.23%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$595,218,988	S-7,LN 18	\$0	\$119,319,103	\$0	\$148,478,832	\$50,136,663	\$52,683,144	\$4,092,629	\$231,996	\$0	\$0	\$220,276,621	\$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		\$0	S-7,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$29,700,085	S-7,LN 32	\$0	\$5,860,858	\$0	\$7,747,525	\$2,546,621	\$2,458,855	\$192,206	\$12,007	\$0	\$0	\$10,882,014	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$336,769	S-7,LN 38	\$0	\$82,215	\$0	\$58,274	\$26,790	\$22,531	\$1,652	\$132	\$0	\$0	\$145,175	\$0
26	NET TELEPHONE PLANT			\$120,619,604		\$0	\$20,975,814	\$0	\$33,123,335	\$9,673,900	\$9,531,325	\$885,862	\$75,086	\$0	\$0	\$46,354,283	\$0
27	% DISTRIBUTION			100.00%		0.00%	17.39%	0.00%	27.46%	8.02%	7.90%	0.73%	0.06%	0.00%	0.00%	38.43%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$3,693,406	S-6,LN 31	\$0	\$739,461	\$0	\$689,181	\$416,886	\$427,242	\$12,546	\$1,496	\$0	\$0	\$1,406,595	\$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		\$2,485,859		\$0	\$658,385	\$0	\$465,745	\$220,519	\$210,169	\$16,197	\$1,441	\$0	\$0	\$913,403	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$126,798,869		\$0	\$22,373,660	\$0	\$34,278,261	\$10,311,305	\$10,168,736	\$914,604	\$78,022	\$0	\$0	\$48,674,281	\$0
36	% DISTRIBUTION			100.00%		0.00%	17.64%	0.00%	27.03%	8.13%	8.02%	0.72%	0.06%	0.00%	0.00%	38.39%	0.00%

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			\$34,355,239		\$0	\$7,899,482	\$0	\$6,407,726	\$3,309,292	\$3,045,067	\$242,577	\$22,416	\$0	\$0	
3	% DISTRIBUTION			100.00%		0.00%	22.99%	0.00%	18.65%	9.63%	8.86%	0.71%	0.07%	0.00%	0.00%	
4	- CLASS B SEPARATIONS															
5	COE, IOT AND C&WF			\$696,535,373		\$0	\$136,087,240	\$0	\$178,402,553	\$57,913,921	\$60,455,335	\$4,825,594	\$294,646	\$0	\$0	
6	% DISTRIBUTION			100.00%		0.00%	19.54%	0.00%	25.61%	8.31%	8.68%	0.69%	0.04%	0.00%	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	
8	CLASS B COMPANIES (GSF-GPC)			\$34,587,722	LN 6+DIRECT	\$0	\$6,933,892	\$0	\$8,571,672	\$3,005,230	\$3,069,956	\$219,299	\$14,560	\$0	\$0	
9	GENERAL PURPOSE COMPUTERS			\$716,951	LN 6+DIRECT	\$0	\$130,517	\$0	\$221,273	\$45,739	\$55,212	\$5,807	\$213	\$0	\$0	
10	TOTAL LAND AND SUPPORT ASSETS			\$35,304,673		\$0	\$7,064,409	\$0	\$8,792,946	\$3,050,969	\$3,125,169	\$225,107	\$14,773	\$0	\$0	
11	% DISTRIBUTION			100.00%		0.00%	20.01%	0.00%	24.91%	8.64%	8.85%	0.64%	0.04%	0.00%	0.00%	
GEN SUPPORT ASSETS, COE, INFORMATION																
12	ORIG/TERM, AND C&WF			\$731,840,046		\$0	\$143,151,650	\$0	\$187,195,499	\$60,964,890	\$63,580,503	\$5,050,701	\$309,419	\$0	\$0	
13	% DISTRIBUTION			100.00%		0.00%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	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	
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$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	
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$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	
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	LEASEHOLD IMPROVEMENTS	2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$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	
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$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	
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$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%	0.00%	0.00%	0.00%	
GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$731,840,046		\$0	\$143,151,650	\$0	\$187,195,499	\$60,964,890	\$63,580,503	\$5,050,701	\$309,419	\$0	\$0	
32	% DISTRIBUTION			100.00%		0.00%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	0.00%	
INTANGIBLE ASSETS																
34	ALLOCATED	2690		\$76,351	LN 33	\$0	\$15,588	\$0	\$17,277	\$6,810	\$5,971	\$448	\$37	\$0	\$0	
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	TOTAL INTANGIBLES			\$76,351		\$0	\$15,588	\$0	\$17,277	\$6,810	\$5,971	\$448	\$37	\$0	\$0	
37	% DISTRIBUTION			100.00%		0.00%	20.42%	0.00%	22.63%	8.92%	7.82%	0.59%	0.05%	0.00%	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%	0.00%
3	- SEPARATE TOLL BOARDS			0.00%	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%	0.00%
5	- DSB BOARDS			0.00%	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%	0.00%
7	- TSPS COMPLEX			0.00%	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%	0.00%
9	PROCESSOR REAL TIME - RTA			0.00%	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%	0.00%
11	REL MOU'S - TANDEM SWITCHING			0.00%	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%	0.00%
13	DIAL EQUIPMENT MOU'S (DEM)			100.00%	0.00%	47.09%	0.00%	17.42%	14.12%	0.00%	0.00%	21.37%
14	REL MOU'S - EXCHANGE TRUNK			0.00%	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%	23.04%	0.00%	10.03%	9.70%	0.00%	0.00%	57.23%
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	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	\$0
20	SEPARATE TOLL SWBD			\$0 LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS			\$0 LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSB BOARDS			\$0 LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT			\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS			\$0	\$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%	0.00%
AUXILIARY SWITCHBOARDS												
26	DIRECTORY ASSISTANCE	2220	1.2	\$0 LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INTERCEPT			\$0 SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS			\$0	\$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%	0.00%
SERVICE OBSERVING												
31	TOLL	2220	1.3	\$0 LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EXCHANGE			\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT			\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING			\$0	\$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%	0.00%
TRAFFIC SERVICE POSITIONS												
36	OPERATOR	2220	1.4	\$0 LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER			\$0 LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSPS			\$0	\$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%	0.00%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0	\$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%	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	\$50,477,775	LN 13	\$0	\$24,096,039	\$0	\$8,367,821	\$6,822,570	\$0	\$11,191,345
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$50,477,775		\$0	\$24,096,039	\$0	\$8,367,821	\$6,822,570	\$0	\$11,191,345
51	% DISTRIBUTION			100.00%		0.00%	47.74%	0.00%	16.58%	13.52%	0.00%	22.17%
52	TOTAL SWITCHING EQUIPMENT			\$50,477,775		\$0	\$24,096,039	\$0	\$8,367,821	\$6,822,570	\$0	\$11,191,345
53	% DISTRIBUTION			100.00%		0.00%	47.74%	0.00%	16.58%	13.52%	0.00%	22.17%
	CENTRAL OFFICE TRANSMISSION	2230	4.0									
54	EXCHANGE CIRCUIT		4.1									
55	4.11 - EXCH-WB = DS1 >		4.11	\$21,472,181	AL-1, LN12	\$0	\$34,810	\$0	\$13,863,235	\$10,987	\$235,267	\$7,284,652
56	EXCH TRUNK - EAS		4.121	\$870,116	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$870,116
57	4.11D - DSL EQUIP		4.11 DSL	\$37,675,345	DIRECT	\$0	\$0	\$0	\$37,675,345	\$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	\$73,776,410	AL-1, LN 2	\$0	\$18,294,517	\$0	\$96,450	\$7,886,053	\$8,630,719	\$38,588,583
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$4,958,402	DIRECT	\$0	\$0	\$0	\$748,597	\$0	\$1,676,793	\$2,495,272
62	SUBTOTAL EXCHANGE CIRCUIT			\$138,752,454		\$0	\$18,329,328	\$0	\$52,383,627	\$7,897,040	\$8,641,566	\$49,238,623
63	% DISTRIBUTION			100.00%		0.00%	13.21%	0.00%	37.75%	5.69%	6.23%	35.49%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$652,995	DIRECT	\$0	\$0	\$0	\$652,995	\$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	\$35,213,631	AL-1, LN14	\$0	\$0	\$0	\$34,404,008	\$0	\$761,334	\$48,289
67	TOLL - BASIC		4.231	\$2,504,020	AL-1, LN6	\$0	\$985,959	\$0	\$66,413	\$629,688	\$290,269	\$352,753
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			\$37,717,651		\$0	\$985,959	\$0	\$34,470,421	\$629,688	\$290,269	\$352,753
71	% DISTRIBUTION			100.00%		0.00%	2.61%	0.00%	91.39%	1.67%	0.77%	0.94%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,381,680	LN 15+DIRECT	\$0	\$598,071	\$0	\$279,752	\$223,035	\$0	\$1,280,822
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,381,680		\$0	\$598,071	\$0	\$279,752	\$223,035	\$0	\$1,280,822
76	% DISTRIBUTION			100.00%		0.00%	25.11%	0.00%	11.75%	9.36%	0.00%	53.78%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$179,504,780		\$0	\$19,913,358	\$0	\$87,507,042	\$8,806,480	\$9,154,869	\$50,872,199
79	% DISTRIBUTION			100.00%		0.00%	11.09%	0.00%	48.75%	4.91%	5.10%	28.34%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$229,982,555		\$0	\$44,009,397	\$0	\$87,507,042	\$17,174,300	\$15,977,439	\$62,063,544
81	% DISTRIBUTION			100.00%		0.00%	19.14%	0.00%	38.05%	7.47%	6.95%	26.99%

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

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			
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	11.53%	11.59%	0.00%	0.00%	0.00%	51.88%	0.00%
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%	24.83%	0.00%	0.11%	11.19%	11.56%	0.26%	0.02%	0.00%	52.03%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.17%	0.00%	59.57%	0.05%	0.05%	1.27%	0.07%	0.00%	38.81%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	97.80%	0.00%	0.00%	2.08%	0.12%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	37.47%	0.00%	2.49%	28.84%	19.26%	3.45%	0.16%	0.00%	8.33%	0.00%
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%	23.04%	0.00%	0.00%	10.03%	9.70%	0.00%	0.00%	0.00%	57.23%	0.00%
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			2310													
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			2410													
19	SUBSCRIBER LINE - JOINT			\$366,278,994	LN 3	\$0	\$90,895,635	\$0	\$430,854	\$40,007,235	\$44,107,262	\$1,109,880	\$64,960	\$0	\$0	\$189,663,168
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$366,278,994		\$0	\$90,895,635	\$0	\$430,854	\$40,007,235	\$44,107,262	\$1,109,880	\$64,960	\$0	\$0	\$189,663,168
22	EXCHANGE WIDEBAND - JOINT			\$12,669,638	LN 4	\$0	\$19,051	\$0	\$7,891,652	\$4,873	\$5,409	\$322,927	\$31,996	\$0	\$0	\$4,393,730
23	EXCHANGE WIDEBAND - DIRECT			\$70,932,326	DIRECT	\$0	\$0	\$0	\$70,932,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$83,601,964		\$0	\$19,051	\$0	\$78,823,978	\$4,873	\$5,409	\$322,927	\$31,996	\$0	\$0	\$4,393,730
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,471,942	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,942	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$1,471,942		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,942	\$0
28	INTEREXCHANGE WIDEBAND			\$11,856,625	LN 5	\$0	\$0	\$0	\$11,602,691	\$0	\$0	\$198,998	\$54,936	\$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	\$11,856,625		\$0	\$0	\$0	\$11,602,691	\$0	\$0	\$198,998	\$54,936	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,657,623	LN 6	\$0	\$693,258	\$0	\$37,988	\$503,202	\$201,528	\$81,636	\$4,074	\$0	\$0	\$135,937
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	\$1,657,623		\$0	\$693,258	\$0	\$37,988	\$503,202	\$201,528	\$81,636	\$4,074	\$0	\$0	\$135,937
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			\$1,685,670	LN 8	\$0	\$469,899	\$0	\$0	\$224,311	\$163,696	\$0	\$0	\$0	\$0	\$827,764
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	\$1,685,670		\$0	\$469,899	\$0	\$0	\$224,311	\$163,696	\$0	\$0	\$0	\$0	\$827,764
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			\$466,552,818		\$0	\$92,077,843	\$0	\$90,895,511	\$40,739,621	\$44,477,896	\$1,713,442	\$155,966	\$0	\$0	\$196,492,541
43	% DISTRIBUTION			100.00%		0.00%	19.74%	0.00%	19.48%	8.73%	9.53%	0.37%	0.03%	0.00%	0.00%	42.12%

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%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	0.00%	37.11%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	19.74%	0.00%	19.48%	8.73%	9.53%	0.37%	0.03%	0.00%	0.00%	42.12%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	71.63%	0.00%	0.00%	0.00%	28.37%	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			\$13,959,049	LN 1+DIRECT	\$0	\$3,070,752	\$0	\$2,195,191	\$1,412,275	\$1,109,380	\$121,198	\$9,765	\$0	\$0	\$6,040,487
15	TOTAL TPUC - SHORT TERM			\$13,959,049		\$0	\$3,070,752	\$0	\$2,195,191	\$1,412,275	\$1,109,380	\$121,198	\$9,765	\$0	\$0	\$6,040,487
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			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$13,959,049		\$0	\$3,070,752	\$0	\$2,195,191	\$1,412,275	\$1,109,380	\$121,198	\$9,765	\$0	\$0	\$6,040,487
MATERIALS AND SUPPLIES																
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$3,693,406	LN 2+DIRECT	\$0	\$739,461	\$0	\$689,181	\$416,886	\$427,242	\$12,546	\$1,496	\$0	\$0	\$1,406,595
31	TOTAL			\$3,693,406		\$0	\$739,461	\$0	\$689,181	\$416,886	\$427,242	\$12,546	\$1,496	\$0	\$0	\$1,406,595
32	% DISTRIBUTION			100.00%		0.00%	20.02%	0.00%	18.66%	11.29%	11.57%	0.34%	0.04%	0.00%	0.00%	38.08%
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		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX				
1	GENERAL SUPPORT FACILITIES	2110			100.00% S-3, LN 11	0.00%	20.01%	0.00%	24.91%	8.64%	8.85%	0.64%	0.04%	0.00%	0.00%	36.91%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230			100.00% S-4, LN 81	0.00%	19.14%	0.00%	38.05%	7.47%	6.95%	1.35%	0.06%	0.00%	0.00%	26.99%	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%	19.74%	0.00%	19.48%	8.73%	9.53%	0.37%	0.03%	0.00%	0.00%	42.12%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF				100.00% S-3, LN 14	0.00%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	0.00%	37.11%	0.00%
6	CAPITAL LEASES	2681			0.00% S-3, 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%
7	LEASEHOLD IMPROVEMENTS	2682			0.00% S-3, LN 28	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	TANGIBLE ASSETS	2680			0.00% S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PLANT HELD FOR FUTURE USE	2002			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			0.00% S-6, LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$25,949,201	LN 1+DIRECT	\$0	\$5,160,155	\$0	\$6,509,090	\$2,266,306	\$2,276,597	\$168,780	\$10,482	\$0	\$0	\$9,557,791	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$49,639,978	S-4, LN53+DIR	\$0	\$23,716,523	\$0	\$0	\$8,192,125	\$6,694,684	\$0	\$0	\$0	\$0	\$11,036,646	\$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			\$139,849,874	S-4, LN79+DIR	\$0	\$15,051,806	\$0	\$69,712,635	\$6,250,639	\$6,965,341	\$2,482,595	\$93,157	\$0	\$0	\$39,293,701	\$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			\$379,779,935	LN 4+DIRECT	\$0	\$75,390,619	\$0	\$72,257,107	\$33,427,593	\$36,746,522	\$1,441,254	\$128,357	\$0	\$0	\$160,388,483	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$595,218,988		\$0	\$119,319,103	\$0	\$148,478,832	\$50,136,663	\$52,683,144	\$4,092,629	\$231,996	\$0	\$0	\$220,276,621	\$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				3400													
TANGIBLE ASSETS																	
20	CAPITAL LEASES				\$0 LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS				\$0 LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$0 LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NET OPERATING DEFERRED INC TAX				4100&													
27	GENERAL SUPPORT	4340			\$681,922 LN 1+DIRECT	\$0	\$149,915	\$0	\$133,449	\$72,320	\$62,998	\$2,362	\$444	\$0	\$0	\$260,434	\$0
28	CENTRAL OFFICE EQUIP				\$9,169,988 LN 2+DIRECT	\$0	\$1,807,238	\$0	\$3,587,462	\$678,578	\$578,698	\$123,299	\$4,899	\$0	\$0	\$2,389,814	\$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				\$18,380,804 LN 4+DIRECT	\$0	\$3,608,798	\$0	\$3,665,045	\$1,659,949	\$1,686,436	\$56,944	\$6,055	\$0	\$0	\$7,697,578	\$0
31	UNDISTRIBUTED				\$1,467,371 LN 5+DIRECT	\$0	\$294,907	\$0	\$361,569	\$135,774	\$130,724	\$9,601	\$609	\$0	\$0	\$534,187	\$0
32	TOTAL NET DEFERRED INCOME TAX				\$29,700,085	\$0	\$5,860,858	\$0	\$7,747,525	\$2,546,621	\$2,458,855	\$192,206	\$12,007	\$0	\$0	\$10,882,014	\$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			\$336,769 S-3, LN 3	\$0	\$82,215	\$0	\$58,274	\$26,790	\$22,531	\$1,652	\$132	\$0	\$0	\$145,175	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.				\$336,769	\$0	\$82,215	\$0	\$58,274	\$26,790	\$22,531	\$1,652	\$132	\$0	\$0	\$145,175	\$0

S-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX

S-8,1of1

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				
OPERATING EXPENSE AND TAX SUMMARY																	
1	NETWORK SUPPORT EXPENSE	6110		\$414,015	S-9,LN 7	\$0	\$79,560	\$0	\$115,240	\$38,517	\$32,678	\$2,731	\$62	\$0	\$0	\$145,227	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$4,388,626	S-9,LN 8	\$0	\$875,835	\$0	\$1,039,145	\$356,868	\$368,630	\$28,594	\$1,758	\$0	\$0	\$1,717,795	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$6,313,179	S-9,LN 15	\$0	\$1,269,333	\$0	\$2,188,566	\$545,248	\$507,442	\$77,047	\$5,788	\$0	\$0	\$1,719,756	\$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		\$9,554,906	S-9,LN 25	\$0	\$1,992,125	\$0	\$1,461,067	\$975,911	\$793,806	\$37,958	\$3,167	\$0	\$0	\$4,290,872	\$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		\$11,200,987	S-10,LN 13	\$0	\$2,263,745	\$0	\$2,568,653	\$1,035,880	\$955,508	\$72,356	\$5,083	\$0	\$0	\$4,299,761	\$0
8	ACCESS / USF EXPENSE	6540		\$2,806,294	S-10,LN 14	\$0	\$2,818,349	\$0	\$0	(\$12,056)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$4,703,973	S-11,LN 12	\$0	\$1,269,437	\$0	\$147,938	\$314,839	\$486,106	\$34,273	\$5,942	\$0	\$0	\$2,445,439	\$0
10	SERVICES EXPENSE	6620		\$2,582,194	S-11,LN 44	\$0	\$1,104,842	\$0	\$41,502	\$437,415	\$302,205	\$20,942	\$2,437	\$0	\$0	\$672,851	\$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		\$18,992,396	S-12,LN 11+12	\$0	\$4,422,291	\$0	\$3,608,301	\$1,796,062	\$1,689,980	\$127,617	\$11,499	\$0	\$0	\$7,336,646	\$0
13	SUBTOTAL OPERATING EXPENSES			\$60,956,570		\$0	\$16,095,517	\$0	\$11,170,412	\$5,488,683	\$5,136,356	\$401,520	\$35,734	\$0	\$0	\$22,628,347	\$0
14	% DISTRIBUTION			100.00%		0.00%	26.40%	0.00%	18.33%	9.00%	8.43%	0.66%	0.06%	0.00%	0.00%	37.12%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$16,318,096	S-10,LN 22+29	\$0	\$2,641,375	\$0	\$5,338,922	\$1,192,882	\$1,240,140	\$128,619	\$9,780	\$0	\$0	\$5,766,378	\$0
16	OTHER OPERATING TAX	7240		\$1,398,318	S-12,LN 33	\$0	\$327,941	\$0	\$315,950	\$113,386	\$109,274	\$8,581	\$769	\$0	\$0	\$522,417	\$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		(\$2)	S-12,LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$1,053,073)	S-10,LN 37	\$0	(\$159,998)	\$0	(\$466,378)	(\$34,495)	(\$88,586)	(\$8,514)	(\$8)	\$0	\$0	(\$295,093)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$77,619,909		\$0	\$18,904,834	\$0	\$16,358,906	\$6,760,457	\$6,397,184	\$530,205	\$46,275	\$0	\$0	\$28,622,048	\$0
21	% DISTRIBUTION			100.00%		0.00%	24.36%	0.00%	21.08%	8.71%	8.24%	0.68%	0.06%	0.00%	0.00%	36.87%	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

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

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				
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	20.01%	0.00%	24.91%	8.64%	8.85%	0.64%	0.04%	0.00%	36.91%	0.00%	
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	19.14%	0.00%	38.05%	7.47%	6.95%	1.35%	0.06%	0.00%	26.99%	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%	19.74%	0.00%	19.48%	8.73%	9.53%	0.37%	0.03%	0.00%	42.12%	0.00%	
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$414,015	LN 1+DIRECT	\$0	\$79,560	\$0	\$115,240	\$38,517	\$32,678	\$2,731	\$62	\$0	\$0	\$145,227	\$0
8	GENERAL SUPPORT	6120		\$4,388,626	LN 1+DIRECT	\$0	\$875,835	\$0	\$1,039,145	\$356,868	\$368,630	\$28,594	\$1,758	\$0	\$0	\$1,717,795	\$0
9	TOTAL GENERAL SUPPORT EXP			\$4,802,641		\$0	\$955,395	\$0	\$1,154,385	\$395,385	\$401,309	\$31,325	\$1,820	\$0	\$0	\$1,863,022	\$0
10	% DISTRIBUTION			100.00%		0.00%	19.89%	0.00%	24.04%	8.23%	8.36%	0.65%	0.04%	0.00%	0.00%	38.79%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,677,799	LN 2+DIRECT	\$0	\$330,642	\$0	\$581,328	\$142,481	\$143,754	\$21,883	\$2,061	\$0	\$0	\$455,650	\$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		\$4,635,380	LN 2+DIRECT	\$0	\$938,691	\$0	\$1,607,238	\$402,767	\$363,688	\$55,164	\$3,727	\$0	\$0	\$1,264,106	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$6,313,179		\$0	\$1,269,333	\$0	\$2,188,566	\$545,248	\$507,442	\$77,047	\$5,788	\$0	\$0	\$1,719,756	\$0
16	% DISTRIBUTION			100.00%		0.00%	20.11%	0.00%	34.67%	8.64%	8.04%	1.22%	0.09%	0.00%	0.00%	27.24%	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			\$9,554,906	LN 6	\$0	\$1,992,125	\$0	\$1,461,067	\$975,911	\$793,806	\$37,958	\$3,167	\$0	\$0	\$4,290,872	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$9,554,906		\$0	\$1,992,125	\$0	\$1,461,067	\$975,911	\$793,806	\$37,958	\$3,167	\$0	\$0	\$4,290,872	\$0
26	% DISTRIBUTION			100.00%		0.00%	20.85%	0.00%	15.29%	10.21%	8.31%	0.40%	0.03%	0.00%	0.00%	44.91%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$20,670,726		\$0	\$4,216,853	\$0	\$4,804,018	\$1,916,543	\$1,702,557	\$146,330	\$10,774	\$0	\$0	\$7,873,651	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.40%	0.00%	23.24%	9.27%	8.24%	0.71%	0.05%	0.00%	0.00%	38.09%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$15,868,085		\$0	\$3,261,458	\$0	\$3,649,633	\$1,521,159	\$1,301,248	\$115,005	\$8,955	\$0	\$0	\$6,010,628	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.55%	0.00%	23.00%	9.59%	8.20%	0.72%	0.06%	0.00%	0.00%	37.88%	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 INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX				
1	TELEPHONE PLANT IN SERVICE	2001			100.00% S-2,LN 10	0.00%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	0.00%	37.11%	0.00%
2	CAPITAL LEASES	2681			0.00% S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682			0.00% S-7,LN 7	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	TANGIBLE PROPERTY	2680			0.00% S-3,LN 30	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	INTANGIBLE PROPERTY	2690			100.00% S-3,LN 37	0.00%	20.42%	0.00%	22.63%	8.92%	7.82%	0.59%	0.05%	0.00%	0.00%	39.58%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005			0.00% S-7,LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	COE, IOT AND C&WF				100.00% S-3,LN 6	0.00%	19.54%	0.00%	25.61%	8.31%	8.68%	0.69%	0.04%	0.00%	0.00%	37.12%	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%	21.99%	0.00%	17.11%	15.28%	14.83%	1.34%	0.00%	0.00%	0.00%	29.44%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$11,200,987	LN 7+DIRECT	\$0	\$2,263,745	\$0	\$2,568,653	\$1,035,880	\$955,508	\$72,356	\$5,083	\$0	\$0	\$4,299,761	\$0
14	ACCESS / USF EXPENSE	6540		\$2,806,294	DIRECT	\$0	\$2,818,349	\$0	\$0	(\$12,056)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$869,104	S-3,LN 11	\$0	\$173,938	\$0	\$213,670	\$74,475	\$77,912	\$5,349	\$470	\$0	\$0	\$323,291	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$73,532	S-4,LN 53	\$0	\$35,704	\$0	\$0	\$14,690	\$11,658	\$0	\$0	\$0	\$0	\$11,480	\$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			\$7,032,780	S-4,LN 79	\$0	\$860,767	\$0	\$3,180,739	\$428,826	\$359,642	\$95,054	\$7,301	\$0	\$0	\$2,100,452	\$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			\$8,236,036	S-5,LN 43	\$0	\$1,548,810	\$0	\$1,921,423	\$665,018	\$783,103	\$27,634	\$1,953	\$0	\$0	\$3,288,096	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$16,211,453		\$0	\$2,619,219	\$0	\$5,315,831	\$1,183,009	\$1,232,316	\$128,037	\$9,723	\$0	\$0	\$5,723,319	\$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			\$16,211,453		\$0	\$2,619,219	\$0	\$5,315,831	\$1,183,009	\$1,232,316	\$128,037	\$9,723	\$0	\$0	\$5,723,319	\$0
25	% DISTRIBUTION			100.00%		0.00%	16.16%	0.00%	32.79%	7.30%	7.60%	0.79%	0.06%	0.00%	0.00%	35.30%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$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		\$106,643	LN 5+DIRECT	\$0	\$22,156	\$0	\$23,091	\$9,873	\$7,825	\$582	\$57	\$0	\$0	\$43,059	\$0
30	OTHER - TPPA	6565			\$0 LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$106,643		\$0	\$22,156	\$0	\$23,091	\$9,873	\$7,825	\$582	\$57	\$0	\$0	\$43,059	\$0
32	% DISTRIBUTION			100.00%		0.00%	20.78%	0.00%	21.65%	9.26%	7.34%	0.55%	0.05%	0.00%	0.00%	40.38%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$24,158	S-3,LN 11+DIR	\$0	\$5,331	\$0	\$6,200	\$1,671	\$364	\$559	\$0	\$0	\$0	\$10,032	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$532,807	S-4,LN 81+DIR	\$0	\$74,688	\$0	\$290,369	\$5,725	\$21,880	\$6,704	\$0	\$0	\$0	\$133,440	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$496,109	S-5,LN 43+DIR	\$0	\$79,979	\$0	\$169,810	\$27,100	\$66,341	\$1,251	\$8	\$0	\$0	\$151,620	\$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			\$1,053,073		\$0	\$159,998	\$0	\$466,378	\$34,495	\$88,586	\$8,514	\$8	\$0	\$0	\$295,093	\$0

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

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
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	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%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	15.99%	0.00%	8.02%	6.72%	0.00%	69.27%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.88%	0.00%	6.19%	7.13%	0.00%	59.80%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	38.95%	0.00%	7.38%	22.36%	26.29%	4.44%
6	PAYSTATION REVENUE			0.00%	INPUT	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%	18.48%	0.08%	0.25%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	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%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	42.17%	0.00%	7.83%	19.75%	25.99%	3.76%
12	CUSTOMER OPERATIONS EXPENSES											
12	MARKETING	6610		\$4,703,973	INPUT	\$0	\$1,269,437	\$0	\$147,938	\$314,839	\$486,106	\$34,273
13	TELEPHONE OPERATOR SERVICES											
14	- CALL COMPLETION INCL DA	6621		\$17,234	LN 1+DIRECT	\$0	\$0	\$0	\$1,762	\$433	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$22,352	DIRECT	\$0	(\$61)	\$0	\$16,494	\$0	\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622										
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$1,082	LN 3	\$0	\$180	\$0	\$0	\$105	\$0	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$1,082		\$0	\$180	\$0	\$0	\$105	\$105	\$0
22	LOCAL BUSINESS OFFICE	6623	1									
23	- END USER SVC ORDER PROCESSING		1.1									
24	- PRESUBSCRIPTION		1.11	\$22,424	DIRECT	\$0	\$22,424	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$148,606	LN 7	\$0	\$8,861	\$0	\$437	\$27,438	\$101	\$375
26	- END USER PAYMENT & COLLECTION		1.2	\$60,114	LN 4	\$0	\$16,466	\$0	\$0	\$3,832	\$3,789	\$0
27	- END USER BILLING INQUIRY		1.3	\$81,497	LN 8	\$0	\$5,192	\$0	\$147	\$2,768	\$0	\$108
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$312,641		\$0	\$52,942	\$0	\$584	\$34,038	\$3,889	\$483
33	CUSTOMER SERVICES (REV ACCTG)	6623	2									
34	- MESSAGE PROCESSING		2.1									
35	- TOLL TICKET PROCESSING		2.11	\$69,903	AL-1,LN16	\$0	\$13,316	\$0	\$0	\$26,118	\$11,201	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$799,414	AL-1,LN18,LN19	\$0	\$238,422	\$0	\$0	\$178,931	\$101,565	\$0
38	- END USER COMMON LINE		2.3	\$42,075	DIRECT	\$0	\$42,075	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$412,953	LN 11	\$0	\$176,442	\$0	\$30,036	\$79,787	\$109,399	\$15,559
40	SUBTOTAL CUSTOMER SERVICES			\$1,324,346		\$0	\$470,256	\$0	\$30,036	\$284,837	\$222,164	\$15,559
41	TOTAL CAT 1 AND CAT 2			\$1,636,986	LN 32+LN 40	\$0	\$523,198	\$0	\$30,620	\$318,875	\$226,053	\$16,041
42	% DISTRIBUTION			100.00%		0.00%	31.96%	0.00%	1.87%	19.48%	13.81%	0.98%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$904,539	LN 42+DIRECT	\$0	\$581,525	\$0	\$10,881	\$100,174	\$75,614	\$4,901
44	TOTAL SERVICES EXPENSE			\$2,582,194		\$0	\$1,104,842	\$0	\$41,502	\$437,415	\$302,205	\$20,942
45	% DISTRIBUTION			100.00%		0.00%	42.79%	0.00%	1.61%	16.94%	11.70%	0.81%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$7,286,167	LN 12+LN 44	\$0	\$2,374,279	\$0	\$189,439	\$752,253	\$788,311	\$55,216
47	% DISTRIBUTION			100.00%		0.00%	32.59%	0.00%	2.60%	10.32%	10.82%	0.76%

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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 3	0.00%	22.99%	0.00%	18.65%	9.63%	8.86%	0.71%	0.07%	0.00%	0.00%	39.09%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	19.56%	0.00%	25.58%	8.33%	8.69%	0.69%	0.04%	0.00%	0.00%	37.11%	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		0.00%	S-3, 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%
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%	17.47%	0.00%	27.20%	8.12%	8.01%	0.72%	0.06%	0.00%	0.00%	38.42%	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			\$87,826	DIRECT	\$0	\$87,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$18,904,570	LN 1	\$0	\$4,334,465	\$0	\$3,608,301	\$1,796,062	\$1,689,980	\$127,617	\$11,499	\$0	\$0	\$7,336,646	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$18,992,396		\$0	\$4,422,291	\$0	\$3,608,301	\$1,796,062	\$1,689,980	\$127,617	\$11,499	\$0	\$0	\$7,336,646	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.28%	0.00%	19.00%	9.46%	8.90%	0.67%	0.06%	0.00%	0.00%	38.63%	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			(\$2)	LN 2	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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%	(\$2)		\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$89,740,480	RECORDS	\$0	\$21,022,073	\$0	\$19,655,626	\$7,744,308	\$7,368,144	\$617,852	\$53,743	\$0	\$0	\$33,278,734	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$77,619,909	VARIOUS	\$0	\$18,904,834	\$0	\$16,358,906	\$6,760,457	\$6,397,184	\$530,205	\$46,275	\$0	\$0	\$28,622,048	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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.			\$8,043	LN 6+DIRECT	\$0	\$1,399	\$0	\$2,217	\$623	\$685	\$47	\$2	\$0	\$0	\$3,070	\$0
27	NET TAXABLE INCOME			\$12,112,528		\$0	\$2,115,841	\$0	\$3,294,503	\$983,229	\$970,275	\$87,599	\$7,465	\$0	\$0	\$4,653,616	\$0
28	% DISTRIBUTION			100.00%		0.00%	17.47%	0.00%	27.20%	8.12%	8.01%	0.72%	0.06%	0.00%	0.00%	38.42%	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		(\$2,480,327)	LN 28	\$0	(\$542,444)	\$0	(\$326,369)	(\$278,033)	(\$184,590)	(\$18,849)	(\$3,039)	\$0	\$0	(\$1,127,004)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$453,998	LN 28	\$0	\$72,960	\$0	\$146,492	\$41,791	\$41,634	\$1,577	\$450	\$0	\$0	\$149,094	\$0
33	OPERATING TAXES - OTHER	7240		\$1,398,318	LN 2+DIRECT	\$0	\$327,941	\$0	\$315,950	\$113,386	\$109,274	\$8,581	\$769	\$0	\$0	\$522,417	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$3,143,539	LN 28	\$0	\$626,133	\$0	\$596,340	\$369,973	\$289,261	\$15,887	\$3,145	\$0	\$0	\$1,242,800	\$0
35	TOTAL OPERATING TAXES			\$2,515,528		\$0	\$484,589	\$0	\$732,413	\$247,117	\$255,580	\$7,197	\$1,326	\$0	\$0	\$787,307	\$0

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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	79,264	SPF	-	19,681	-	86	8,869	9,167	205	12	-	-	41,244
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.83%	0.00%	0.11%	11.19%	11.56%	0.26%	0.02%	0.00%	0.00%	52.03%
3	ALLOCATED LOOPS - CWF	79,264	SPF	-	19,681	-	86	8,869	9,167	205	12	-	-	41,244
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.83%	0.00%	0.11%	11.19%	11.56%	0.26%	0.02%	0.00%	0.00%	52.03%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	4,935	TOLL MOU	-	1,968	-	68	1,073	945	260	13	-	-	609
6	PERCENT DISTRIBUTION	100.00%		0.00%	39.87%	0.00%	1.38%	21.75%	19.15%	5.26%	0.25%	0.00%	0.00%	12.34%
7	ALLOCATED CIRCUIT MILES - CWF	70,177	CMM	-	26,295	-	1,750	20,239	13,519	2,419	110	-	-	5,846
8	PERCENT DISTRIBUTION	100.00%		0.00%	37.47%	0.00%	2.49%	28.84%	19.26%	3.45%	0.16%	0.00%	0.00%	8.33%
9	ALLOCATED WIDEBAND LOOPS	4,685	WB CKTS	-	23	-	2,135	6	7	67	12	-	-	2,435
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.49%	0.00%	45.57%	0.13%	0.15%	1.43%	0.26%	0.00%	0.00%	51.97%
11	ALLOCATED WBD CHANNELS (CKTS)	13,342	WB CKTS	-	23	-	7,948	6	7	169	10	-	-	5,178
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.17%	0.00%	59.57%	0.05%	0.05%	1.27%	0.07%	0.00%	0.00%	38.81%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	8,127	WB CKTS Less I	-	-	-	7,948	-	-	169	10	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	97.80%	0.00%	0.00%	2.08%	0.12%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852
16	PERCENT DISTRIBUTION	100.00%		0.00%	21.88%	0.00%	0.00%	28.52%	19.29%	0.00%	0.00%	0.00%	0.00%	30.31%
17	ALLOCATED USERS	204,578	-	-	19,427	-	-	37,178	17,437	-	-	-	-	130,536
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	21.03%	12.30%	0.00%	0.00%	0.00%	0.00%	33.33%

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	\$20,670,726	S-9, LN 27	\$0	\$4,216,853	\$0	\$4,804,018	\$1,916,543	\$1,702,557	\$146,330	\$10,774	\$0	\$0	\$7,873,651
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$14,007,281	VARIOUS	\$0	\$5,082,094	\$0	\$2,568,653	\$1,023,825	\$955,508	\$72,356	\$5,083	\$0	\$0	\$4,299,761
3	CUSTOMER OPERATIONS EXP - MARKETING	\$4,703,973	S-11, LN 12	\$0	\$1,269,437	\$0	\$147,938	\$314,839	\$486,106	\$34,273	\$5,942	\$0	\$0	\$2,445,439
4	CUSTOMER OPERATIONS EXP - SERVICES	\$2,582,194	S-11, LN 44	\$0	\$1,104,842	\$0	\$41,502	\$437,415	\$302,205	\$20,942	\$2,437	\$0	\$0	\$672,851
5	CORPORATE OPERATIONS EXPENSE	\$18,992,396	S-12, LN 13	\$0	\$4,422,291	\$0	\$3,608,301	\$1,796,062	\$1,689,980	\$127,617	\$11,499	\$0	\$0	\$7,336,646
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	(\$2)	S-12, LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)
9	FEDERAL INCOME TAX (ACTUAL)	(\$2,480,327)	S-12, LN 29 + 31	\$0	(\$542,444)	\$0	(\$326,369)	(\$278,033)	(\$184,590)	(\$18,849)	(\$3,039)	\$0	\$0	(\$1,127,004)
10	STATE INCOME TAX (ACTUAL)	\$453,998	S-12, LN 32	\$0	\$72,960	\$0	\$146,492	\$41,791	\$41,634	\$1,577	\$450	\$0	\$0	\$149,094
11	OTHER OPERATING TAX	\$1,398,318	S-12, LN 33	\$0	\$327,941	\$0	\$315,950	\$113,386	\$109,274	\$8,581	\$769	\$0	\$0	\$522,417
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$160,510	RECORDS	\$0	\$66,695	\$0	\$26,609	\$115	\$11,422	\$1,288	\$1,147	\$0	\$0	\$53,234
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	\$2	S-12, LN 18- LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$60,489,069		\$0	\$16,020,669	\$0	\$11,333,094	\$5,365,942	\$5,114,097	\$394,117	\$35,062	\$0	\$0	\$22,226,088
17	CASH WORKING CAPITAL RATIO	\$1	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$2,485,859		\$0	\$658,385	\$0	\$465,745	\$220,519	\$210,169	\$16,197	\$1,441	\$0	\$0	\$913,403
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	\$2,485,859		\$0	\$658,385	\$0	\$465,745	\$220,519	\$210,169	\$16,197	\$1,441	\$0	\$0	\$913,403

Merged Group B -- Part 69 PYCOS

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Merged Group B -- 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	\$56,651,921	\$21,185,377	\$975,519	\$12,677,316	\$1,662	\$21,812,051
2	AMORIZATION OF ITC	\$588,726	\$185,040	\$52,075	\$122,452	\$4	\$229,155
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$3,615	\$1,284	\$318	\$783	\$0	\$1,231
5	STATE INCOME TAX	\$518,301	\$196,979	\$2,575	\$117,368	\$15	\$201,361
6	OPERATING EXPENSES & OTHER TAXES	\$35,263,741	\$14,659,747	\$2,785,252	\$7,055,471	\$819,832	\$9,943,436
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	\$15,857,355	\$0	\$5,553,498	\$0	\$1,508,495	\$0	\$6,260	\$0	\$5,304,312
2		CENTRAL OFFICE SWITCHING	\$24,096,039	\$0	\$0	\$0	\$24,096,039	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$107,420,401	\$0	\$18,294,517	\$0	\$1,618,841	\$0	\$49,831,697	\$0	\$37,675,345
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$182,973,353	\$0	\$90,895,635	\$0	\$1,182,208	\$0	\$19,963,184	\$0	\$70,932,326
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$32,864	\$0	\$12,439	\$0	\$3,149	\$0	\$7,083	\$0	\$10,194
9		TOTAL PLANT IN SERVICE	\$330,380,013	\$0	\$114,756,088	\$0	\$28,408,732	\$0	\$73,286,755	\$6,261	\$113,922,177
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$5,265,943	\$0	\$2,518,467	\$0	\$552,241	\$0	\$916,998	\$80	\$1,278,157
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$335,645,956	\$0	\$117,274,555	\$0	\$28,960,974	\$0	\$74,203,753	\$6,341	\$115,200,334
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$267,797,935	\$0	\$92,318,489	\$0	\$26,998,840	\$0	\$59,035,808	\$4,641	\$89,440,157
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$13,608,383	\$0	\$4,645,277	\$0	\$1,215,540	\$0	\$3,018,220	\$79	\$4,729,266
21		OTHER DEFERRED CREDITS - NET	\$140,489	\$0	\$53,055	\$0	\$19,585	\$0	\$29,042	\$2	\$38,805
22		NET TELEPHONE PLANT	\$54,099,149	\$0	\$20,257,733	\$0	\$727,009	\$0	\$12,120,682	\$1,619	\$20,992,106
23		MATERIALS AND SUPPLIES	\$1,428,642	\$0	\$503,787	\$0	\$148,004	\$0	\$311,336	\$23	\$465,493
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	\$1,124,130	\$0	\$423,857	\$0	\$100,505	\$0	\$245,295	\$19	\$354,453
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$56,651,921	\$0	\$21,185,376	\$0	\$975,518	\$0	\$12,677,314	\$1,661	\$21,812,052
29		RETURN ON INVESTMENT FOR SETTLEMENT:	\$5,523,562	\$0	\$2,065,574	\$0	\$95,113	\$0	\$1,236,038	\$162	\$2,126,675
30		PLANT SPECIFIC EXPENSE	\$9,020,871	\$0	\$3,220,029	\$0	\$1,186,041	\$0	\$1,937,016	\$787	\$2,676,998
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$7,650,748	\$0	\$4,640,588	\$0	\$441,506	\$0	\$1,047,548	\$0	\$1,521,106
32		DEPRECIATION & AMORTIZATION	\$7,980,297	\$0	\$2,465,889	\$0	\$175,426	\$0	\$2,176,028	\$153	\$3,162,802
33		MARKETING EXPENSE	\$1,417,375	\$0	\$575,109	\$0	\$127,091	\$0	\$289,626	\$25	\$425,523
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,146,344	\$0	\$128,559	\$0	\$81,728	\$0	\$152,225	\$578,128	\$205,703
35		CORPORATE OPERATIONS EXPENSES	\$8,030,592	\$0	\$3,511,356	\$0	\$758,311	\$0	\$1,520,916	\$240,736	\$1,999,273
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$643,890	\$0	\$238,657	\$0	\$54,701	\$0	\$140,473	\$13	\$210,047
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$626,376)	\$0	(\$120,441)	\$0	(\$39,553)	\$0	(\$208,359)	(\$8)	(\$258,015)
40		NON OPERATING EXPENSE	(\$1)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$35,263,740	\$0	\$14,659,745	\$0	\$2,785,251	\$0	\$7,055,472	\$819,834	\$9,943,437
42		STATE INCOME TAX - NET OF ITC	\$518,302	\$0	\$196,980	\$0	\$2,575	\$0	\$117,368	\$17	\$201,362
43		SUBTOTAL OPER EXPENSE & TAX	\$35,782,042	\$0	\$14,856,725	\$0	\$2,787,826	\$0	\$7,172,840	\$819,851	\$10,144,799
44		FEDERAL INCOME TAX - NET OF ITC	\$722,103	\$0	\$314,507	\$0	(\$173,356)	\$0	\$173,356	\$38	\$274,921
45		TOTAL REVENUE REQUIREMENT	\$42,027,707	\$0	\$17,236,807	\$0	\$2,842,220	\$0	\$8,582,234	\$820,052	\$12,546,395
46		% DISTRIBUTION	100.00%	0.00%	41.01%	0.00%	6.76%	0.00%	20.42%	0.00%	29.85%
47		FROZEN MAG SHIFT	(\$127,305)	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$200,605	\$0	\$127,305
48		POST MAG REVENUE REQUIREMENT	\$42,027,707	\$0	\$18,694,767	\$0	\$1,056,349	\$0	\$8,782,839	\$820,052	\$12,673,700

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$56,651,921	(NOTE A)	\$0	\$21,185,376	\$321,591	\$0	\$0	\$432,638	\$190,651	\$30,638	\$4,430,692	\$6,231,349	\$2,015,272	\$1,661	\$21,812,052
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	\$5,523,562	LN 1*LN 2	\$0	\$2,065,574	\$31,355	\$0	\$0	\$42,182	\$18,588	\$2,987	\$431,993	\$607,557	\$196,489	\$162	\$2,126,675
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	\$5,523,562	LN 3-LN 4	\$0	\$2,065,574	\$31,355	\$0	\$0	\$42,182	\$18,588	\$2,987	\$431,993	\$607,557	\$196,489	\$162	\$2,126,675
6		FEDERAL INCOME TAX	\$1,310,830	LN 30	\$0	\$499,548	(\$4,153)	\$0	\$0	\$10,373	\$4,355	\$781	\$103,513	\$143,046	\$49,250	\$42	\$504,077
7		LESS: FEDERAL ITC AMORTIZATION	\$588,727	A-12, LN 23	\$0	\$185,040	\$46,689	\$0	\$0	\$3,143	\$2,195	\$49	\$42,334	\$69,037	\$11,081	\$4	\$229,156
8		NET FEDERAL INCOME TAX	\$722,103	LN 6-LN 7	\$0	\$314,507	(\$50,841)	\$0	\$0	\$7,229	\$2,160	\$732	\$61,179	\$74,009	\$38,169	\$38	\$274,921
9		STATE AND LOCAL INCOME TAX	\$518,302	LN 36	\$0	\$196,980	(\$2,551)	\$0	\$0	\$3,409	\$1,395	\$322	\$40,779	\$56,288	\$20,301	\$17	\$201,362
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	\$518,302	LN 9-LN 10	\$0	\$196,980	(\$2,551)	\$0	\$0	\$3,409	\$1,395	\$322	\$40,779	\$56,288	\$20,301	\$17	\$201,362
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	\$35,263,740	A-8, LN 20	\$0	\$14,659,745	\$2,419,989	\$0	\$450	\$225,365	\$122,852	\$16,595	\$2,296,131	\$3,656,979	\$1,102,363	\$819,834	\$9,943,437
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	\$42,027,707		\$0	\$17,236,807	\$2,397,952	\$0	\$450	\$278,186	\$144,996	\$20,636	\$2,830,081	\$4,394,831	\$1,357,322	\$820,052	\$12,546,395
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	\$42,027,707	LN16+LN18	\$0	\$17,236,807	\$2,397,952	\$0	\$450	\$278,186	\$144,996	\$20,636	\$2,830,081	\$4,394,831	\$1,357,322	\$820,052	\$12,546,395
		SPECIAL ACCESS INCLUDING WBI															
20		OPTIONAL GROSS UP INCOME TAX CALCULATION															
21		RETURN ON INVESTMENT	\$5,523,562	LN 3	\$0	\$2,065,574	\$31,355	\$0	\$0	\$42,182	\$18,588	\$2,987	\$431,993	\$607,557	\$196,489	\$162	\$2,126,675
22		INTEREST AND RELATED ITEMS	\$1	A-12,14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		OTHER INCOME ADJUSTMENTS	\$3,616	A-12, LN 21	\$0	\$1,283	\$288	\$0	\$0	\$18	\$11	\$1	\$253	\$395	\$135	\$0	\$1,230
24		TOTAL INCOME ADJUSTMENTS	\$3,617	LN21+LN22	\$0	\$1,283	\$288	\$0	\$0	\$18	\$11	\$1	\$253	\$395	\$135	\$0	\$1,230
25		RETURN LESS INCOME ADJ	\$5,519,946	LN20-LN23	\$0	\$2,064,291	\$31,067	\$0	\$0	\$42,164	\$18,577	\$2,986	\$431,739	\$607,161	\$196,354	\$162	\$2,125,445
26		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		FIT BASE	\$4,931,219		\$0	\$1,879,250	(\$15,622)	\$0	\$0	\$39,021	\$16,383	\$2,937	\$389,406	\$538,124	\$185,273	\$158	\$1,896,289
28		FEDERAL TAXABLE INCOME	\$4,931,219		\$0	\$1,879,250	(\$15,622)	\$0	\$0	\$39,021	\$16,383	\$2,937	\$389,406	\$538,124	\$185,273	\$158	\$1,896,289
29	21.00%	FEDERAL INCOME TAX	\$1,310,830	LN 27*FTR	\$0	\$499,548	(\$4,153)	\$0	\$0	\$10,373	\$4,355	\$781	\$103,513	\$143,046	\$49,250	\$42	\$504,077
30		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		NET FEDERAL TAX BEFORE ITC AMORT	\$1,310,830	LN28-LN29	\$0	\$499,548	(\$4,153)	\$0	\$0	\$10,373	\$4,355	\$781	\$103,513	\$143,046	\$49,250	\$42	\$504,077
32		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		SIT BASE	\$6,242,049		\$0	\$2,378,798	(\$19,774)	\$0	\$0	\$49,393	\$20,738	\$3,718	\$492,919	\$681,170	\$234,522	\$200	\$2,400,366
34		STATE TAXABLE INCOME	\$6,242,049		\$0	\$2,378,798	(\$19,774)	\$0	\$0	\$49,393	\$20,738	\$3,718	\$492,919	\$681,170	\$234,522	\$200	\$2,400,366
35		STATE INCOME TAX	\$518,302	LN 33*STR	\$0	\$196,980	(\$2,551)	\$0	\$0	\$3,409	\$1,395	\$322	\$40,779	\$56,288	\$20,301	\$17	\$201,362
36		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NET STATE INCOME TAX BEFORE ITC AMORT	\$518,302	LN34-LN35	\$0	\$196,980	(\$2,551)	\$0	\$0	\$3,409	\$1,395	\$322	\$40,779	\$56,288	\$20,301	\$17	\$201,362
38		FEDERAL TAX AT MAXIMUM RATE	\$1,310,830		\$0	\$499,548	(\$4,153)	\$0	\$0	\$10,373	\$4,355	\$781	\$103,513	\$143,046	\$49,250	\$42	\$504,077
		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	\$15,857,355	A-3, LN 4	\$0	\$5,553,498	\$1,373,908	\$0	\$0	\$74,173	\$53,028	\$7,386	\$1,120,772	\$1,745,803	\$618,216	\$6,260	\$5,304,312
2	2210	CENTRAL OFFICE SWITCHING	\$24,096,039	A-4, LN 21+25	\$0	\$0	\$24,096,039	\$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	\$107,420,401	A-4, LN 41	\$0	\$18,294,517	\$0	\$0	\$0	\$1,552,599	\$0	\$66,242	\$14,708,282	\$35,123,416	\$0	\$0	\$37,675,345
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	\$182,973,353	A-5, LN 21	\$0	\$90,895,635	\$0	\$0	\$0	\$0	\$1,113,594	\$68,615	\$8,322,506	\$0	\$11,640,678	\$0	\$70,932,326
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$32,864	A-3, LN 15	\$0	\$12,439	\$2,814	\$0	\$0	\$182	\$136	\$17	\$2,218	\$3,555	\$1,310	\$1	\$10,194
9		TOTAL PLANT IN SERVICE	\$330,380,013		\$0	\$114,756,088	\$25,472,761	\$0	\$0	\$1,626,953	\$1,166,758	\$142,260	\$24,153,778	\$36,872,773	\$12,260,204	\$6,261	\$113,922,177
10		% DISTRIBUTION	100.00%		0.00%	34.73%	7.71%	0.00%	0.00%	0.49%	0.35%	0.04%	7.31%	11.16%	3.71%	0.00%	34.48%
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	\$5,265,943	A-6, LN 13	\$0	\$2,518,467	\$446,468	\$0	\$0	\$59,553	\$44,239	\$1,981	\$305,472	\$413,502	\$198,024	\$80	\$1,278,157
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6, LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$335,645,956		\$0	\$117,274,555	\$25,919,229	\$0	\$0	\$1,686,506	\$1,210,997	\$144,242	\$24,459,249	\$37,286,276	\$12,458,228	\$6,341	\$115,200,334
16		% DISTRIBUTION	100.00%		0.00%	34.94%	7.72%	0.00%	0.00%	0.50%	0.36%	0.04%	7.29%	11.11%	3.71%	0.00%	34.32%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$267,797,935	A-7, LN 9	\$0	\$92,318,489	\$24,700,036	\$0	\$0	\$1,204,238	\$985,069	\$109,497	\$19,222,966	\$29,754,904	\$10,057,938	\$4,641	\$89,440,157
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	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$13,608,383	A-7, LN 28	\$0	\$4,645,277	\$1,104,871	\$0	\$0	\$61,583	\$43,668	\$5,419	\$977,962	\$1,552,081	\$488,177	\$79	\$4,729,266
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$140,489	A-7, LNS 30-36	\$0	\$53,055	\$16,859	\$0	\$0	\$1,292	\$1,356	\$77	\$9,581	\$10,994	\$8,467	\$2	\$38,805
24		NET TELEPHONE PLANT	\$54,099,149		\$0	\$20,257,733	\$97,463	\$0	\$0	\$419,393	\$180,904	\$29,248	\$4,248,740	\$5,968,297	\$1,903,646	\$1,619	\$20,992,106
25		% DISTRIBUTION	100.00%		0.00%	37.45%	0.18%	0.00%	0.00%	0.78%	0.33%	0.05%	7.85%	11.03%	3.52%	0.00%	38.80%
26	1220	MATERIALS AND SUPPLIES	\$1,428,642	A-3, LN 16	\$0	\$503,787	\$135,110	\$0	\$0	\$6,907	\$5,169	\$818	\$102,679	\$142,679	\$65,978	\$23	\$465,493
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	\$1,124,130	A-3, LN 10	\$0	\$423,857	\$89,018	\$0	\$0	\$6,338	\$4,578	\$571	\$79,274	\$120,374	\$45,648	\$19	\$354,453
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$56,651,921		\$0	\$21,185,376	\$321,591	\$0	\$0	\$432,638	\$190,651	\$30,638	\$4,430,692	\$6,231,349	\$2,015,272	\$1,661	\$21,812,052
32		% DISTRIBUTION	100.00%		0.00%	37.40%	0.57%	0.00%	0.00%	0.76%	0.34%	0.05%	7.82%	11.00%	3.56%	0.00%	38.50%

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	\$131,516,440	A-4, LN 42	\$0	\$18,294,517	\$24,096,039	\$0	\$0	\$1,552,599	\$0	\$66,242	\$14,708,282	\$35,123,416	\$0	\$0	\$37,675,345
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	\$182,973,353	A-5, LN 23	\$0	\$90,895,635	\$0	\$0	\$0	\$0	\$1,113,594	\$68,615	\$8,322,506	\$0	\$11,640,678	\$0	\$70,932,326
1d		TOTAL	\$314,489,793		\$0	\$109,190,152	\$24,096,039	\$0	\$0	\$1,552,599	\$1,113,594	\$134,857	\$23,030,787	\$35,123,416	\$11,640,678	\$0	\$108,607,671
1e		% DISTRIBUTION	100.00%		0.00%	34.72%	7.66%	0.00%	0.00%	0.49%	0.35%	0.04%	7.32%	11.17%	3.70%	0.00%	34.53%
2	2110	GENERAL SUPPORT ASSETS															
3		ALLOCATED	\$15,505,565	LN 1e	\$0	\$5,450,761	\$1,350,883	\$0	\$0	\$72,804	\$52,141	\$7,303	\$1,093,564	\$1,703,380	\$608,911	\$0	\$5,165,818
4		GENERAL PURPOSE COMPUTERS	\$351,791	LN 1e & DIREC	\$0	\$102,736	\$23,025	\$0	\$0	\$1,368	\$888	\$84	\$27,208	\$42,423	\$9,305	\$6,260	\$138,494
5		TOTAL GENERAL SUPPORT ASSETS	\$15,857,355		\$0	\$5,553,498	\$1,373,908	\$0	\$0	\$74,173	\$53,028	\$7,386	\$1,120,772	\$1,745,803	\$618,216	\$6,260	\$5,304,312
		% DISTRIBUTION	100.00%		0.00%	35.02%	8.66%	0.00%	0.00%	0.47%	0.33%	0.05%	7.07%	11.01%	3.90%	0.04%	33.45%
6		COE, JOT, CWF AND GENERAL SUPPORT	\$330,347,148		\$0	\$114,743,649	\$25,469,947	\$0	\$0	\$1,626,771	\$1,166,622	\$142,243	\$24,151,559	\$36,869,219	\$12,258,894	\$6,260	\$113,911,983
7		% DISTRIBUTION	100.00%		0.00%	34.73%	7.71%	0.00%	0.00%	0.49%	0.35%	0.04%	7.31%	11.16%	3.71%	0.00%	34.48%
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															
10		AND EQUAL ACCESS EQUIPMENT	\$330,347,148		\$0	\$114,743,649	\$25,469,947	\$0	\$0	\$1,626,771	\$1,166,622	\$142,243	\$24,151,559	\$36,869,219	\$12,258,894	\$6,260	\$113,911,983
		% DISTRIBUTION	100.00%		0.00%	34.73%	7.71%	0.00%	0.00%	0.49%	0.35%	0.04%	7.31%	11.16%	3.71%	0.00%	34.48%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	NA	NA	NA	NA	NA	NA	NA	NA	\$0	NA	NA	NA	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$32,864	LN 10	\$0	\$12,439	\$2,814	\$0	\$0	\$182	\$136	\$17	\$2,218	\$3,555	\$1,310	\$1	\$10,194
16	1220	MATERIALS AND SUPPLIES	\$1,428,642	LN 10	\$0	\$503,787	\$135,110	\$0	\$0	\$6,907	\$5,169	\$818	\$102,679	\$142,679	\$65,978	\$23	\$465,493
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															
22		FOR APORPORTIONING PRESUBSCRIPTION	\$143,149,233		\$0	\$114,743,649	\$25,469,947	\$0	\$0	\$1,626,771	\$1,166,622	\$142,243	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.00%		0.00%	80.16%	17.79%	0.00%	0.00%	1.14%	0.81%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, JOT & CWF EXCL CCL FOR ASSIGNING															
24		CARRIER ACCESS BILLING EXPENSES	\$205,299,641		\$0	\$0	\$24,096,039	\$0	\$0	\$1,552,599	\$1,113,594	\$134,857	\$23,030,787	\$35,123,416	\$11,640,678	\$0	\$108,607,671
		% DISTRIBUTION	100.00%		0.00%	0.00%	11.74%	0.00%	0.00%	0.76%	0.54%	0.07%	11.22%	17.11%	5.67%	0.00%	52.90%

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	\$24,096,039	DIRECT	\$0	\$0	\$24,096,039	\$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	\$24,096,039		\$0	\$0	\$24,096,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$24,096,039		\$0	\$0	\$24,096,039	\$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 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
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$51,573,390	DIRECT	\$0	\$0	\$0	\$0	\$0	\$34,810	\$0	\$0	\$13,863,235	\$0	\$0	\$0	\$37,675,345
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)	\$652,995	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$652,995	\$0	\$0
32		SUBSCRIBER LINE	\$19,139,564	LN 4/DIRECT	\$0	\$18,294,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$845,047	\$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	\$35,456,380	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$919,717	\$0	\$66,242	\$0	\$34,470,421	\$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	\$35,456,380		\$0	\$0	\$0	\$0	\$0	\$919,717	\$0	\$66,242	\$0	\$34,470,421	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$598,071	DIRECT	\$0	\$0	\$0	\$0	\$0	\$598,071	\$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	\$107,420,401		\$0	\$18,294,517	\$0	\$0	\$0	\$1,552,599	\$0	\$66,242	\$14,708,282	\$35,123,416	\$0	\$0	\$37,675,345
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$131,516,440		\$0	\$18,294,517	\$24,096,039	\$0	\$0	\$1,552,599	\$0	\$66,242	\$14,708,282	\$35,123,416	\$0	\$0	\$37,675,345
43		% DISTRIBUTION	100.00%		0.00%	13.91%	18.32%	0.00%	0.00%	1.18%	0.00%	0.05%	11.18%	26.71%	0.00%	0.00%	28.65%
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%	17.03%	0.00%	0.00%	0.00%	1.45%	0.00%	0.06%	13.69%	32.70%	0.00%	0.00%	35.07%

A-5.1of1 INFORMATION ORIENTATION/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%	99.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.47%	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%	85.42%	9.38%	0.00%	0.00%	5.19%	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	\$91,326,488	LN 1/DIRECT	\$0	\$90,895,635	\$0	\$0	\$0	\$0	\$0	\$0	\$430,854	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$78,843,029	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$19,051	\$0	\$7,891,652	\$0	\$0	\$0	\$70,932,326
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	\$11,602,691	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,602,691	\$0	\$0
17a		IX TRUNK - ACCESS	\$731,246	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$624,644	\$68,615	\$0	\$0	\$37,988	\$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	\$469,899	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$469,899	\$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	\$182,973,353		\$0	\$90,895,635	\$0	\$0	\$0	\$0	\$1,113,594	\$68,615	\$8,322,506	\$0	\$11,640,678	\$0	\$70,932,326
22		% DISTRIBUTION	100.00%		0.00%	49.68%	0.00%	0.00%	0.00%	0.00%	0.61%	0.04%	4.55%	0.00%	6.36%	0.00%	38.77%
23		TOTAL CABLE & WIRE FACILITIES	\$182,973,353		\$0	\$90,895,635	\$0	\$0	\$0	\$0	\$1,113,594	\$68,615	\$8,322,506	\$0	\$11,640,678	\$0	\$70,932,326
24		% DISTRIBUTION	100.00%		0.00%	49.68%	0.00%	0.00%	0.00%	0.00%	0.61%	0.04%	4.55%	0.00%	6.36%	0.00%	38.77%

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	\$5,265,943	A-2,LN 10	\$0	\$2,518,467	\$446,468	\$0	\$0	\$59,553	\$44,239	\$1,981	\$305,472	\$413,502	\$198,024	\$80	\$1,278,157
13		TOTAL	\$5,265,943		\$0	\$2,518,467	\$446,468	\$0	\$0	\$59,553	\$44,239	\$1,981	\$305,472	\$413,502	\$198,024	\$80	\$1,278,157
14		% DISTRIBUTION	100.00%		0.00%	47.83%	8.48%	0.00%	0.00%	1.13%	0.84%	0.04%	5.80%	7.85%	3.76%	0.00%	24.27%
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	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		% DISTRIBUTION	\$0		\$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	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$11,669,246	A-3.LN 5	\$0	\$4,072,337	\$983,513	\$0	\$0	\$56,410	\$40,603	\$5,518	\$836,194	\$1,292,200	\$458,416	\$4,641	\$3,919,413
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$23,716,523	A-4.LN 47	\$0	\$0	\$23,716,523	\$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	\$84,764,441	A-4.LN 48	\$0	\$13,857,816	\$0	\$0	\$0	\$1,147,828	\$0	\$46,161	\$11,726,083	\$28,462,704	\$0	\$0	\$29,523,848
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	\$147,647,726	A-5.LN 22	\$0	\$74,388,336	\$0	\$0	\$0	\$0	\$944,466	\$57,818	\$6,660,689	\$0	\$9,599,523	\$0	\$55,996,896
9		TOTAL ACCUM DEPR - TPIS	\$267,797,935		\$0	\$92,318,489	\$24,700,036	\$0	\$0	\$1,204,238	\$985,069	\$109,497	\$19,222,966	\$29,754,904	\$10,057,938	\$4,641	\$89,440,157
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	\$267,797,935		\$0	\$92,318,489	\$24,700,036	\$0	\$0	\$1,204,238	\$985,069	\$109,497	\$19,222,966	\$29,754,904	\$10,057,938	\$4,641	\$89,440,157
12		% DISTRIBUTION	100.00%		0.00%	34.47%	9.22%	0.00%	0.00%	0.45%	0.37%	0.04%	7.18%	11.11%	3.76%	0.00%	33.40%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3.LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% 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%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$283,364	A-3.LN 5	\$0	\$115,687	\$31,075	\$0	\$0	\$1,653	\$1,286	\$179	\$16,344	\$27,905	\$13,740	\$67	\$75,428
24		CENTRAL OFFICE EQUIP	\$5,394,700	A-4.LN 43	\$0	\$729,510	\$1,018,336	\$0	\$0	\$56,851	\$0	\$2,541	\$583,154	\$1,452,989	\$0	\$0	\$1,551,319
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	\$7,273,843	A-5.LN 22	\$0	\$3,566,198	\$0	\$0	\$0	\$0	\$40,197	\$2,404	\$332,176	\$0	\$448,864	\$0	\$2,884,005
27		UNDISTRIBUTED	\$656,476	A-3.LN 10	\$0	\$233,882	\$55,461	\$0	\$0	\$3,080	\$2,184	\$295	\$46,288	\$71,186	\$25,573	\$12	\$218,515
28		TOTAL NET DEFERRED INC TAX	\$13,608,383		\$0	\$4,645,277	\$1,104,871	\$0	\$0	\$61,583	\$43,668	\$5,419	\$977,962	\$1,552,081	\$488,177	\$79	\$4,729,266
29		% DISTRIBUTION	100.00%		0.00%	34.14%	8.12%	0.00%	0.00%	0.45%	0.32%	0.04%	7.19%	11.41%	3.59%	0.00%	34.75%
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	\$140,489	A-3.LN 10	\$0	\$53,055	\$16,859	\$0	\$0	\$1,292	\$1,356	\$77	\$9,581	\$10,994	\$8,467	\$2	\$38,805
37																	

A-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		OPERATING EXPENSE AND TAX															
1	6110	NETWORK SUPPORT EXPENSE	\$194,800	A-9,LN 6	\$0	\$61,655	\$16,701	\$0	\$0	\$658	\$434	\$110	\$14,368	\$24,055	\$7,661	\$4	\$69,153
2	6120	GENERAL SUPPORT EXPENSE	\$1,914,980	A-9,LN 7	\$0	\$699,833	\$158,511	\$0	\$0	\$9,591	\$6,652	\$932	\$131,538	\$208,429	\$71,632	\$783	\$627,080
3	6210	CENTRAL OFFICE EXPENSE	\$3,457,899	A-9,LN 15	\$0	\$499,496	\$911,970	\$0	\$0	\$45,326	\$0	\$2,075	\$324,627	\$760,501	\$0	\$0	\$913,904
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$3,453,192	A-9,LN 24	\$0	\$1,959,044	\$0	\$0	\$0	\$0	\$31,766	\$1,315	\$144,780	\$0	\$249,425	\$0	\$1,066,861
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	\$4,832,398	A-10,LN 7	\$0	\$1,822,239	\$391,011	\$0	\$0	\$27,632	\$20,383	\$2,481	\$336,810	\$512,174	\$198,564	\$0	\$1,521,106
8	6540	ACCESS / USF EXPENSE	\$2,818,349	A-10,LN 8	\$0	\$2,818,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$1,417,375	A-11,LN 1	\$0	\$575,109	\$107,503	\$0	\$0	\$11,050	\$7,911	\$627	\$95,126	\$142,999	\$51,501	\$25	\$425,523
8	6620	SERVICES EXPENSE	\$1,146,344	A-11,LN 29	\$0	\$128,559	\$66,384	\$0	\$311	\$8,637	\$5,967	\$430	\$50,718	\$70,782	\$30,726	\$578,128	\$205,703
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	\$8,030,592	A-12,LN 9	\$0	\$3,511,356	\$685,134	\$0	\$139	\$40,533	\$28,873	\$3,632	\$488,959	\$754,318	\$277,639	\$240,736	\$1,999,273
13		SUBTOTAL OPERATING EXPENSE	\$27,265,929		\$0	\$12,075,641	\$2,337,214	\$0	\$450	\$143,428	\$101,985	\$11,601	\$1,586,926	\$2,473,257	\$887,148	\$819,677	\$6,828,603
14		% DISTRIBUTION	100.00%		0.00%	44.29%	8.57%	0.00%	0.00%	0.53%	0.37%	0.04%	5.82%	9.07%	3.25%	3.01%	25.04%
15	6560	DEPRECIATION AND AMORTIZATION	\$7,980,297	A-10,LN 19+27	\$0	\$2,465,889	\$71,623	\$0	\$0	\$80,348	\$18,767	\$4,688	\$726,952	\$1,246,701	\$202,375	\$153	\$3,162,802
16	7200	OTHER OPERATING TAX	\$643,890	A-12,LN 25	\$0	\$238,657	\$48,226	\$0	\$0	\$3,603	\$2,541	\$331	\$44,673	\$72,370	\$23,430	\$13	\$210,047
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	(\$1)	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	(\$626,376)	A-10,LN 35	\$0	(\$120,441)	(\$37,074)	\$0	\$0	(\$2,013)	(\$441)	(\$25)	(\$62,419)	(\$135,350)	(\$10,590)	(\$8)	(\$258,015)
20		TOTAL OPERATING EXP & TAX	\$35,263,740		\$0	\$14,659,745	\$2,419,989	\$0	\$450	\$225,365	\$122,852	\$16,595	\$2,296,131	\$3,656,979	\$1,102,363	\$819,834	\$9,943,437
21		% DISTRIBUTION	100.00%		0.00%	41.57%	6.86%	0.00%	0.00%	0.64%	0.35%	0.05%	6.51%	10.37%	3.13%	2.32%	28.20%
	7370	NON OPERATING EXPENSE															
22		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UNCOLLECTIBLES															
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-9,1of1		PLANT SPECIFIC EXPENSE ALLOCATION														A-9,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR NETWORK SUPPORT EXPENSE																	
1		GEN SUPPORT, COE, IOT AND C&WF	\$330,347,148	VARIOUS	\$0	\$114,743,649	\$25,469,947	\$0	\$0	\$1,626,771	\$1,166,622	\$142,243	\$24,151,559	\$36,869,219	\$12,258,894	\$6,260	\$113,911,983
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$330,347,148		\$0	\$114,743,649	\$25,469,947	\$0	\$0	\$1,626,771	\$1,166,622	\$142,243	\$24,151,559	\$36,869,219	\$12,258,894	\$6,260	\$113,911,983
4		% DISTRIBUTION	100.00%		0.00%	34.73%	7.71%	0.00%	0.00%	0.49%	0.35%	0.04%	7.31%	11.16%	3.71%	0.00%	34.48%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$194,800	LN 4	\$0	\$61,655	\$16,701	\$0	\$0	\$658	\$434	\$110	\$14,368	\$24,055	\$7,661	\$4	\$69,153
7	6120	GENERAL SUPPORT	\$1,914,980	A-3, LN 5	\$0	\$699,833	\$158,511	\$0	\$0	\$9,591	\$6,652	\$952	\$131,538	\$208,429	\$71,632	\$783	\$627,080
8		TOTAL GENERAL SUPPORT EXP	\$2,109,780		\$0	\$761,489	\$175,213	\$0	\$0	\$10,249	\$7,085	\$1,042	\$145,906	\$232,484	\$79,293	\$787	\$696,233
9		% DISTRIBUTION	100.00%		0.00%	36.09%	8.30%	0.00%	0.00%	0.49%	0.34%	0.05%	6.92%	11.02%	3.76%	0.04%	33.00%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$911,970	A-4, LN 47	\$0	\$0	\$911,970	\$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	\$2,545,929	A-4, LN 48	\$0	\$499,496	\$0	\$0	\$0	\$45,326	\$0	\$2,075	\$324,627	\$760,501	\$0	\$0	\$913,904
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	\$3,457,899		\$0	\$499,496	\$911,970	\$0	\$0	\$45,326	\$0	\$2,075	\$324,627	\$760,501	\$0	\$0	\$913,904
16		% DISTRIBUTION	100.00%		0.00%	14.45%	26.37%	0.00%	0.00%	1.31%	0.00%	0.06%	9.39%	21.99%	0.00%	0.00%	26.43%
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$3,453,192	A-5, LN 22	\$0	\$1,959,044	\$0	\$0	\$0	\$0	\$31,766	\$1,315	\$144,780	\$0	\$249,425	\$0	\$1,066,861
25		TOTAL PLANT SPECIFIC EXPENSE	\$9,020,871		\$0	\$3,220,029	\$1,087,182	\$0	\$0	\$55,576	\$38,852	\$4,432	\$615,313	\$992,985	\$328,718	\$787	\$2,676,998
26		% DISTRIBUTION	100.00%		0.00%	35.70%	12.05%	0.00%	0.00%	0.62%	0.43%	0.05%	6.82%	11.01%	3.64%	0.01%	29.68%

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	\$131,516,440	A-4,LN 38	\$0	\$18,294,517	\$24,096,039	\$0	\$0	\$1,552,599	\$0	\$66,242	\$14,708,282	\$35,123,416	\$0	\$0	\$37,675,345
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	\$182,973,353	A-5,LN 21	\$0	\$90,895,635	\$0	\$0	\$0	\$0	\$1,113,594	\$68,615	\$8,322,506	\$0	\$11,640,678	\$0	\$70,932,326
4		TOTAL	\$314,489,793		\$0	\$109,190,152	\$24,096,039	\$0	\$0	\$1,552,599	\$1,113,594	\$134,857	\$23,030,787	\$35,123,416	\$11,640,678	\$0	\$108,607,671
5		% DISTRIBUTION	100.00%		0.00%	34.72%	7.66%	0.00%	0.00%	0.49%	0.35%	0.04%	7.32%	11.17%	3.70%	0.00%	34.53%
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	\$4,832,398	LN 5	\$0	\$1,822,239	\$391,011	\$0	\$0	\$27,632	\$20,383	\$2,481	\$336,810	\$512,174	\$198,564	\$0	\$1,521,106
8	6540	ACCESS / USF EXPENSE	\$2,818,349	DIRECT	\$0	\$2,818,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$387,608	A-3,LN 5	\$0	\$138,876	\$31,795	\$0	\$0	\$1,797	\$1,259	\$152	\$27,015	\$42,966	\$14,061	\$152	\$129,534
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$35,704	A-4,LN 47	\$0	\$0	\$35,704	\$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	\$4,041,505	A-4,LN 48	\$0	\$778,925	\$0	\$0	\$0	\$78,302	\$0	\$3,539	\$528,616	\$1,198,843	\$0	\$0	\$1,453,280
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	\$3,470,233	A-5,LN 22	\$0	\$1,530,521	\$0	\$0	\$0	\$0	\$17,318	\$971	\$168,419	\$0	\$186,464	\$0	\$1,566,539
17		TOTAL DEP EXP - PLANT IN SERVICE	\$7,935,050		\$0	\$2,448,321	\$67,499	\$0	\$0	\$80,099	\$18,577	\$4,662	\$724,050	\$1,241,809	\$200,526	\$152	\$3,149,353
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	\$7,935,050		\$0	\$2,448,321	\$67,499	\$0	\$0	\$80,099	\$18,577	\$4,662	\$724,050	\$1,241,809	\$200,526	\$152	\$3,149,353
20		% DISTRIBUTION	100.00%		0.00%	30.85%	0.85%	0.00%	0.00%	1.01%	0.23%	0.06%	9.12%	15.65%	2.53%	0.00%	39.69%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$45,247	A-3,LN 10	\$0	\$17,567	\$4,124	\$0	\$0	\$248	\$190	\$26	\$2,901	\$4,892	\$1,849	\$1	\$13,448
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	\$45,247		\$0	\$17,567	\$4,124	\$0	\$0	\$248	\$190	\$26	\$2,901	\$4,892	\$1,849	\$1	\$13,448
28		% DISTRIBUTION	100.00%		0.00%	38.83%	9.11%	0.00%	0.00%	0.55%	0.42%	0.06%	6.41%	10.81%	4.09%	0.00%	29.72%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$15,631,045		\$0	\$7,106,477	\$462,634	\$0	\$0	\$107,979	\$39,150	\$7,169	\$1,063,761	\$1,758,875	\$400,939	\$153	\$4,683,907
30		% DISTRIBUTION	100.00%		0.00%	45.46%	2.96%	0.00%	0.00%	0.69%	0.25%	0.05%	6.81%	11.25%	2.57%	0.00%	29.97%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$11,531	A-3,LN 5	\$0	\$3,245	\$2,075	\$0	\$0	\$4	\$3	\$0	\$742	\$938	\$58	\$8	\$4,458
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$365,057	A-4,LN 43	\$0	\$37,680	\$34,999	\$0	\$0	\$2,009	\$0	(\$0)	\$48,332	\$134,413	\$0	\$0	\$107,624
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$249,788	A-5,LN 22	\$0	\$79,516	\$0	\$0	\$0	\$0	\$438	\$25	\$13,345	\$0	\$10,532	\$0	\$145,932
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	\$626,376		\$0	\$120,441	\$37,074	\$0	\$0	\$2,013	\$441	\$25	\$62,419	\$135,350	\$10,590	\$8	\$258,015

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE					
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	TERM	FACILITY	B&C	WBI	
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$1,417,375	A-3,LN 10		\$0	\$575,109	\$107,503	\$0	\$0	\$11,050	\$7,911	\$627	\$95,126	\$142,999	\$51,501	\$25	\$425,523
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	(\$61)	DIRECT		\$0	\$0	\$0	\$0	(\$61)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$180	DIRECT		\$0	\$0	\$0	\$0	\$180	\$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	\$22,424	A-3,LN 22		\$0	\$18,374	\$3,438	\$0	\$0	\$360	\$235	\$17	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$9,298	AL-1,LN 12		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,298	\$0
11		- END USER PAYMENT & COLLECTION	\$16,466	AL-1,LN 13		\$0	\$5,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,899	\$0
12		- END USER BILLING INQUIRY	\$5,339	AL-1,LN 14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,339	\$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	\$53,526			\$0	\$23,941	\$3,438	\$0	\$0	\$360	\$235	\$17	\$0	\$0	\$0	\$25,536	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$13,316	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,316	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$238,422	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238,422	\$0
23		- END USER COMMON LINE	\$42,075	DIRECT		\$0	\$42,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$206,478	A-3,LN 24		\$0	\$0	\$29,447	\$0	\$0	\$6,155	\$4,284	\$186	\$25,073	\$32,260	\$14,741	\$0	\$94,332
25		SUBTOTAL CUSTOMER SERVICES	\$500,291			\$0	\$42,075	\$29,447	\$0	\$0	\$6,155	\$4,284	\$186	\$25,073	\$32,260	\$14,741	\$251,738	\$94,332
26		TOTAL CAT 1 AND CAT 2	\$553,818			\$0	\$66,016	\$32,885	\$0	\$0	\$6,516	\$4,519	\$203	\$25,073	\$32,260	\$14,741	\$277,274	\$94,332
27		% DISTRIBUTION	100.00%			0.00%	11.92%	5.94%	0.00%	0.00%	1.18%	0.82%	0.04%	4.53%	5.82%	2.66%	50.07%	17.03%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$592,407	/LN 34		\$0	\$62,543	\$33,499	\$0	\$191	\$2,121	\$1,447	\$227	\$25,645	\$38,522	\$15,985	\$300,855	\$111,371
29		TOTAL SERVICES EXPENSE	\$1,146,344			\$0	\$128,559	\$66,384	\$0	\$311	\$8,637	\$5,967	\$430	\$50,718	\$70,782	\$30,726	\$578,128	\$205,703
30		% DISTRIBUTION	100.00%			0.00%	11.21%	5.79%	0.00%	0.03%	0.75%	0.52%	0.04%	4.42%	6.17%	2.68%	50.43%	17.94%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$2,563,718			\$0	\$703,668	\$173,887	\$0	\$311	\$19,687	\$13,877	\$1,057	\$145,843	\$213,781	\$82,227	\$578,154	\$631,226
32		% DISTRIBUTION	100.00%			0.00%	27.45%	6.78%	0.00%	0.01%	0.77%	0.54%	0.04%	5.69%	8.34%	3.21%	22.55%	24.62%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$553,937			\$0	\$66,016	\$32,885	\$0	\$119	\$6,516	\$4,519	\$203	\$25,073	\$32,260	\$14,741	\$277,274	\$94,332
34		% DISTRIBUTION	100.00%			0.00%	11.92%	5.94%	0.00%	0.02%	1.18%	0.82%	0.04%	4.53%	5.82%	2.66%	50.06%	17.03%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL	\$1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		BIG THREE EXPENSES															
1		PLANT SPECIFIC EXPENSE	\$9,020,871	A-9, LN 25	\$0	\$3,220,029	\$1,087,182	\$0	\$0	\$55,576	\$38,852	\$4,432	\$615,313	\$992,985	\$328,718	\$787	\$2,676,998
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	\$4,832,398	A-10, LN 8	\$0	\$1,822,239	\$391,011	\$0	\$0	\$27,632	\$20,383	\$2,481	\$336,810	\$512,174	\$198,564	\$0	\$1,521,106
4		ACCESS CHARGE EXPENSE	\$2,818,349	A-10, LN 9	\$0	\$2,818,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,563,718	A-11, LN 31	\$0	\$703,668	\$173,887	\$0	\$311	\$19,687	\$13,877	\$1,057	\$145,843	\$213,781	\$82,227	\$578,154	\$631,226
6		TOTAL BIG THREE EXPENSES	\$19,235,337		\$0	\$8,564,285	\$1,652,080	\$0	\$311	\$102,894	\$73,112	\$7,969	\$1,097,966	\$1,718,940	\$609,509	\$578,941	\$4,829,330
7		% DISTRIBUTION	100.00%		0.00%	44.52%	8.59%	0.00%	0.00%	0.53%	0.38%	0.04%	5.71%	8.94%	3.17%	3.01%	25.11%
		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	\$8,030,592	LN 7	\$0	\$3,511,356	\$685,134	\$0	\$139	\$40,533	\$28,873	\$3,632	\$488,959	\$754,318	\$277,639	\$240,736	\$1,999,273
10		TOTAL CORPORATE OPERATIONS	\$8,030,592		\$0	\$3,511,356	\$685,134	\$0	\$139	\$40,533	\$28,873	\$3,632	\$488,959	\$754,318	\$277,639	\$240,736	\$1,999,273
11		% DISTRIBUTION	100.00%		0.00%	43.72%	8.53%	0.00%	0.00%	0.50%	0.36%	0.05%	6.09%	9.39%	3.46%	3.00%	24.90%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	(\$1)	A-3, LN 10	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	(\$1)		\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$3,616	A-3, LN 10	\$0	\$1,283	\$288	\$0	\$0	\$18	\$11	\$1	\$253	\$395	\$135	\$0	\$1,230
21		TOTAL	\$3,616		\$0	\$1,283	\$288	\$0	\$0	\$18	\$11	\$1	\$253	\$395	\$135	\$0	\$1,230
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$643,890	A-3, LN 10	\$0	\$238,657	\$48,226	\$0	\$0	\$3,603	\$2,541	\$331	\$44,673	\$72,370	\$23,430	\$13	\$210,047
26		TOTAL OPERATING TAXES	\$643,890		\$0	\$238,657	\$48,226	\$0	\$0	\$3,603	\$2,541	\$331	\$44,673	\$72,370	\$23,430	\$13	\$210,047

Merged Group B -- Part 36 TYCOS

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Merged Group B -- 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	\$139,361,220	S-2, LN 35	\$0	\$24,329,523	\$0	\$39,069,252	\$11,469,282	\$10,901,730	\$921,748	\$63,444	\$0	\$0	\$52,606,240
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	\$13,587,719	LN 1*LN 2	\$0	\$2,372,128	\$0	\$3,809,252	\$1,118,255	\$1,062,919	\$89,870	\$6,186	\$0	\$0	\$5,129,108
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	\$13,587,719	LN 3-LN 4	\$0	\$2,372,128	\$0	\$3,809,252	\$1,118,255	\$1,062,919	\$89,870	\$6,186	\$0	\$0	\$5,129,108
7	FEDERAL OPERATING INCOME TAX	\$3,439,601	LN 28	\$0	\$602,554	\$0	\$944,817	\$293,040	\$277,715	\$22,507	\$1,641	\$0	\$0	\$1,297,326
8	LESS: FEDERAL ITC AMORTIZATION	\$640,226	S-12, LN 29	\$0	\$104,007	\$0	\$252,591	\$15,245	\$17,509	\$5,156	\$10	\$0	\$0	\$245,708
9	NET FEDERAL INCOME TAX	\$2,799,374	LN 6-LN 7	\$0	\$498,547	\$0	\$692,227	\$277,795	\$260,206	\$17,351	\$1,631	\$0	\$0	\$1,051,618
10	STATE AND LOCAL INCOME TAX	\$1,343,625	LN 33	\$0	\$232,780	\$0	\$375,909	\$114,240	\$116,168	\$8,777	\$578	\$0	\$0	\$495,174
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	\$1,343,625	LN 9-LN 10	\$0	\$232,780	\$0	\$375,909	\$114,240	\$116,168	\$8,777	\$578	\$0	\$0	\$495,174
13	OPERATING EXPENSE AND TAX	\$69,881,877	S-8, LN 20	\$0	\$16,463,626	\$0	\$16,029,349	\$5,907,173	\$5,525,289	\$499,743	\$36,315	\$0	\$0	\$25,420,381
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	\$87,612,595	5+8+11 thru 15	\$0	\$19,567,081	\$0	\$20,906,736	\$7,417,463	\$6,964,582	\$615,741	\$44,710	\$0	\$0	\$32,096,282
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	\$87,612,595		\$0	\$19,567,081	\$0	\$20,906,736	\$7,417,463	\$6,964,582	\$615,741	\$44,710	\$0	\$0	\$32,096,282

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	\$13,587,719	LN 3	\$0	\$2,372,128	\$0	\$3,809,252	\$1,118,255	\$1,062,919	\$89,870	\$6,186	\$0	\$0	\$5,129,108
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	\$8,043	S-12, LN 25+26	\$0	\$1,372	\$0	\$2,348	\$620	\$673	\$44	\$2	\$0	\$0	\$2,984
23	TOTAL INCOME ADJUSTMENTS	\$8,043	LN 21+22	\$0	\$1,372	\$0	\$2,348	\$620	\$673	\$44	\$2	\$0	\$0	\$2,984
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$12,939,450		\$0	\$2,266,750	\$0	\$3,554,313	\$1,102,390	\$1,044,736	\$84,670	\$6,174	\$0	\$0	\$4,880,417
26	FEDERAL INCOME TAX @ 26.58%	\$3,439,601	LN 25*FIT	\$0	\$602,554	\$0	\$944,817	\$293,040	\$277,715	\$22,507	\$1,641	\$0	\$0	\$1,297,326
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	\$3,439,601	LN 26-LN 27	\$0	\$602,554	\$0	\$944,817	\$293,040	\$277,715	\$22,507	\$1,641	\$0	\$0	\$1,297,326
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	\$16,379,051	LN 25+LN 28-S-12, LN 30	\$0	\$2,869,304	\$0	\$4,499,131	\$1,395,430	\$1,322,451	\$107,177	\$7,815	\$0	\$0	\$6,177,743
31	STATE INCOME TAX @ 8.20%	\$1,343,625	LN 30*SIT	\$0	\$232,780	\$0	\$375,909	\$114,240	\$116,168	\$8,777	\$578	\$0	\$0	\$495,174
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	\$1,343,625		\$0	\$232,780	\$0	\$375,909	\$114,240	\$116,168	\$8,777	\$578	\$0	\$0	\$495,174

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 MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES	2110		\$38,765,044	S-3,LN 10	\$0	\$7,320,866	\$0	\$10,595,353	\$3,272,192	\$3,224,540	\$251,762	\$12,903	\$0	\$0	\$14,087,428	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$34,362,533	S-4,LN 52	\$0	\$17,133,601	\$0	\$0	\$5,587,884	\$4,649,685	\$0	\$0	\$0	\$0	\$6,991,363	\$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		\$177,823,758	S-4,LN 78	\$0	\$19,595,079	\$0	\$87,229,574	\$8,667,283	\$9,079,155	\$3,058,178	\$110,655	\$0	\$0	\$50,083,834	\$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		\$491,211,884	S-5,LN 42	\$0	\$93,500,142	\$0	\$110,143,790	\$41,972,819	\$44,490,875	\$1,818,827	\$127,538	\$0	\$0	\$199,157,891	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$4,179,903	S-3,LN 36	\$0	\$798,772	\$0	\$1,060,547	\$371,820	\$337,339	\$26,049	\$1,526	\$0	\$0	\$1,583,849	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$746,343,121		\$0	\$138,348,461	\$0	\$209,029,265	\$59,871,997	\$61,781,594	\$5,154,816	\$252,623	\$0	\$0	\$271,904,365	\$0
10	% DISTRIBUTION			100.00%		0.00%	18.54%	0.00%	28.01%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.43%	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		\$11,335,915	S-6,LN 15	\$0	\$2,345,372	\$0	\$2,106,985	\$1,154,429	\$956,240	\$87,318	\$7,709	\$0	\$0	\$4,677,862	\$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		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$757,679,036		\$0	\$140,693,834	\$0	\$211,136,249	\$61,026,426	\$62,737,834	\$5,242,134	\$260,331	\$0	\$0	\$276,582,227	\$0
18	% DISTRIBUTION			100.00%		0.00%	18.57%	0.00%	27.87%	8.05%	8.28%	0.69%	0.03%	0.00%	0.00%	36.50%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$595,128,899	S-7,LN 18	\$0	\$112,159,568	\$0	\$165,218,472	\$47,630,443	\$50,006,241	\$4,165,050	\$190,166	\$0	\$0	\$215,758,960	\$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		\$0	S-7,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$29,472,968	S-7,LN 32	\$0	\$5,558,615	\$0	\$8,180,654	\$2,556,088	\$2,449,640	\$184,222	\$9,013	\$0	\$0	\$10,534,736	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$24,733	S-7,LN 38	\$0	\$5,891	\$0	\$5,757	\$1,206	\$1,043	\$502	\$1	\$0	\$0	\$10,332	\$0
26	NET TELEPHONE PLANT			\$133,052,436		\$0	\$22,969,760	\$0	\$37,731,365	\$10,838,689	\$10,280,910	\$892,360	\$61,151	\$0	\$0	\$50,278,200	\$0
27	% DISTRIBUTION			100.00%		0.00%	17.26%	0.00%	28.36%	8.15%	7.73%	0.67%	0.05%	0.00%	0.00%	37.79%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$4,138,913	S-6,LN 31	\$0	\$800,662	\$0	\$887,910	\$445,364	\$443,756	\$14,898	\$1,126	\$0	\$0	\$1,545,197	\$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		\$2,169,872		\$0	\$559,101	\$0	\$449,977	\$185,230	\$177,064	\$14,491	\$1,166	\$0	\$0	\$782,844	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$139,361,220		\$0	\$24,329,523	\$0	\$39,069,252	\$11,469,282	\$10,901,730	\$921,748	\$63,444	\$0	\$0	\$52,606,240	\$0
36	% DISTRIBUTION			100.00%		0.00%	17.46%	0.00%	28.03%	8.23%	7.82%	0.66%	0.05%	0.00%	0.00%	37.75%	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			\$30,120,269		\$0	\$6,719,017	\$0	\$6,186,140	\$2,797,985	\$2,575,155	\$218,158	\$17,953	\$0	\$0	\$11,605,861	\$0
3	% DISTRIBUTION			100.00%		0.00%	22.31%	0.00%	20.54%	9.29%	8.55%	0.72%	0.06%	0.00%	0.00%	38.53%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$703,398,174		\$0	\$130,228,823	\$0	\$197,373,365	\$56,227,986	\$58,219,715	\$4,877,004	\$238,194	\$0	\$0	\$256,233,088	\$0
6	% DISTRIBUTION			100.00%		0.00%	18.51%	0.00%	28.06%	7.99%	8.28%	0.69%	0.03%	0.00%	0.00%	36.43%	0.00%
LAND AND SUPPORT ASSETS															2110		
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$38,122,882	LN 6+DIRECT	\$0	\$7,211,134	\$0	\$10,378,182	\$3,232,927	\$3,176,916	\$246,355	\$12,762	\$0	\$0	\$13,864,605	\$0
9	GENERAL PURPOSE COMPUTERS			\$642,161	LN 6+DIRECT	\$0	\$109,732	\$0	\$217,171	\$39,265	\$47,624	\$5,407	\$141	\$0	\$0	\$222,822	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$38,765,044		\$0	\$7,320,866	\$0	\$10,595,353	\$3,272,192	\$3,224,540	\$251,762	\$12,903	\$0	\$0	\$14,087,428	\$0
11	% DISTRIBUTION			100.00%		0.00%	18.89%	0.00%	27.33%	8.44%	8.32%	0.65%	0.03%	0.00%	0.00%	36.34%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	ORIG/TERM, AND C&WF			\$742,163,218		\$0	\$137,549,689	\$0	\$207,968,718	\$59,500,177	\$61,444,255	\$5,128,767	\$251,096	\$0	\$0	\$270,320,516	\$0
13	% DISTRIBUTION			100.00%		0.00%	18.53%	0.00%	28.02%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.42%	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	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$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	\$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 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$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	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$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	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$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%	0.00%	0.00%	0.00%	0.00%	0.00%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$742,163,218		\$0	\$137,549,689	\$0	\$207,968,718	\$59,500,177	\$61,444,255	\$5,128,767	\$251,096	\$0	\$0	\$270,320,516	\$0
32	% DISTRIBUTION			100.00%		0.00%	18.53%	0.00%	28.02%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.42%	0.00%
INTANGIBLE ASSETS															2690		
34	ALLOCATED			\$4,179,903	LN 33	\$0	\$798,772	\$0	\$1,060,547	\$371,820	\$337,339	\$26,049	\$1,526	\$0	\$0	\$1,583,849	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,179,903		\$0	\$798,772	\$0	\$1,060,547	\$371,820	\$337,339	\$26,049	\$1,526	\$0	\$0	\$1,583,849	\$0
37	% DISTRIBUTION			100.00%		0.00%	19.11%	0.00%	25.37%	8.90%	8.07%	0.62%	0.04%	0.00%	0.00%	37.89%	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%	47.09%	0.00%	17.42%	14.12%	0.00%	21.37%
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%	23.04%	0.00%	10.03%	9.70%	0.00%	57.23%
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	\$34,362,533	LN 13	\$0	\$17,133,601	\$0	\$5,587,884	\$4,649,685	\$0	\$6,991,363
49	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$34,362,533		\$0	\$17,133,601	\$0	\$5,587,884	\$4,649,685	\$0	\$6,991,363
51	% DISTRIBUTION			100.00%		0.00%	49.86%	0.00%	16.26%	13.53%	0.00%	20.35%
52	TOTAL SWITCHING EQUIPMENT			\$34,362,533		\$0	\$17,133,601	\$0	\$5,587,884	\$4,649,685	\$0	\$6,991,363
53	% DISTRIBUTION			100.00%		0.00%	49.86%	0.00%	16.26%	13.53%	0.00%	20.35%
	CENTRAL OFFICE TRANSMISSION	2230	4.0									
54	EXCHANGE CIRCUIT		4.1									
55	4.11 - EXCH-WB = DS1 >		4.11	\$21,581,555	AL-1,LN12	\$0	\$34,669	\$0	\$14,068,849	\$11,472	\$11,097	\$245,499
56	EXCH TRUNK - EAS		4.121	\$862,816	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$38,713,441	DIRECT	\$0	\$0	\$0	\$38,713,441	\$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	\$72,672,812	AL-1,LN 2	\$0	\$18,012,448	\$0	\$98,141	\$7,760,541	\$8,561,241	\$281,044
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$4,845,682	DIRECT	\$0	\$0	\$0	\$694,907	\$0	\$0	\$1,648,918
62	SUBTOTAL EXCHANGE CIRCUIT			\$138,676,306		\$0	\$18,047,118	\$0	\$53,575,338	\$7,772,013	\$8,572,338	\$2,175,461
63	% DISTRIBUTION			100.00%		0.00%	13.01%	0.00%	38.63%	5.60%	6.18%	1.57%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$634,005	DIRECT	\$0	\$0	\$0	\$634,005	\$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	\$33,701,448	AL-1,LN14	\$0	\$0	\$0	\$32,956,506	\$0	\$0	\$715,837
67	TOLL - BASIC		4.231	\$2,456,762	AL-1,LN6	\$0	\$969,526	\$0	\$63,726	\$617,270	\$285,836	\$166,879
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			\$36,158,210		\$0	\$969,526	\$0	\$33,020,232	\$617,270	\$285,836	\$882,716
71	% DISTRIBUTION			100.00%		0.00%	2.68%	0.00%	91.32%	1.71%	0.79%	2.44%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,355,238	LN 15+DIRECT	\$0	\$578,436	\$0	\$0	\$278,000	\$220,980	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,355,238		\$0	\$578,436	\$0	\$0	\$278,000	\$220,980	\$0
76	% DISTRIBUTION			100.00%		0.00%	24.56%	0.00%	11.80%	9.38%	0.00%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$177,823,758		\$0	\$19,595,079	\$0	\$87,229,574	\$8,667,283	\$9,079,155	\$3,058,178
79	% DISTRIBUTION			100.00%		0.00%	11.02%	0.00%	49.05%	4.87%	5.11%	1.72%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$212,186,291		\$0	\$36,728,681	\$0	\$87,229,574	\$14,255,166	\$13,728,839	\$3,058,178
81	% DISTRIBUTION			100.00%		0.00%	17.31%	0.00%	41.11%	6.72%	6.47%	1.44%

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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%	11.53%	11.59%	0.00%	0.00%	0.00%	0.00%	51.88%
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%	24.82%	0.00%	0.11%	11.34%	11.47%	0.27%	0.02%	0.00%	0.00%	51.96%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.17%	0.00%	60.51%	0.04%	0.05%	1.22%	0.07%	0.00%	0.00%	37.93%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	97.90%	0.00%	0.00%	1.98%	0.12%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	37.47%	0.00%	2.49%	28.84%	19.26%	3.45%	0.16%	0.00%	0.00%	8.33%
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%	23.04%	0.00%	0.00%	10.03%	9.70%	0.00%	0.00%	0.00%	0.00%	57.23%
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			\$372,046,868	LN 3	\$0	\$92,288,144	\$0	\$464,916	\$41,211,355	\$44,113,923	\$1,214,928	\$66,108	\$0	\$0	\$192,687,493
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$372,046,868		\$0	\$92,288,144	\$0	\$464,916	\$41,211,355	\$44,113,923	\$1,214,928	\$66,108	\$0	\$0	\$192,687,493
22	EXCHANGE WIDEBAND - JOINT			\$11,908,663	LN 4	\$0	\$17,397	\$0	\$7,527,843	\$4,801	\$5,154	\$323,080	\$26,969	\$0	\$0	\$4,003,419
23	EXCHANGE WIDEBAND - DIRECT			\$90,547,694	DIRECT	\$0	\$0	\$0	\$90,547,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$102,456,357		\$0	\$17,397	\$0	\$98,075,536	\$4,801	\$5,154	\$323,080	\$26,969	\$0	\$0	\$4,003,419
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,485,989	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485,989
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$1,485,989		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485,989
28	INTEREXCHANGE WIDEBAND			\$11,789,661	LN 5	\$0	\$0	\$0	\$11,564,451	\$0	\$0	\$195,099	\$30,110	\$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	\$11,789,661		\$0	\$0	\$0	\$11,564,451	\$0	\$0	\$195,099	\$30,110	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,723,168	LN 6	\$0	\$722,725	\$0	\$38,887	\$528,201	\$206,350	\$85,719	\$4,351	\$0	\$0	\$136,937
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	\$1,723,168		\$0	\$722,725	\$0	\$38,887	\$528,201	\$206,350	\$85,719	\$4,351	\$0	\$0	\$136,937
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			\$1,709,841	LN 8	\$0	\$471,877	\$0	\$0	\$228,462	\$165,448	\$0	\$0	\$0	\$0	\$844,054
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	\$1,709,841		\$0	\$471,877	\$0	\$0	\$228,462	\$165,448	\$0	\$0	\$0	\$0	\$844,054
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			\$491,211,884		\$0	\$93,500,142	\$0	\$110,143,790	\$41,972,819	\$44,490,875	\$1,818,827	\$127,538	\$0	\$0	\$199,157,891
43	% DISTRIBUTION			100.00%		0.00%	19.03%	0.00%	22.42%	8.54%	9.06%	0.37%	0.03%	0.00%	0.00%	40.54%

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%	18.54%	0.00%	28.01%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.43%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	19.03%	0.00%	22.42%	8.54%	9.06%	0.37%	0.03%	0.00%	0.00%	40.54%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	71.63%	0.00%	0.00%	0.00%	28.37%	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			\$11,335,915	LN 1+DIRECT	\$0	\$2,345,372	\$0	\$2,106,985	\$1,154,429	\$956,240	\$87,318	\$7,709	\$0	\$0	\$4,677,862
15	TOTAL TPUC - SHORT TERM			\$11,335,915		\$0	\$2,345,372	\$0	\$2,106,985	\$1,154,429	\$956,240	\$87,318	\$7,709	\$0	\$0	\$4,677,862
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			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$11,335,915		\$0	\$2,345,372	\$0	\$2,106,985	\$1,154,429	\$956,240	\$87,318	\$7,709	\$0	\$0	\$4,677,862
MATERIALS AND SUPPLIES																
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$4,138,913	LN 2+DIRECT	\$0	\$800,662	\$0	\$887,910	\$445,364	\$443,756	\$14,898	\$1,126	\$0	\$0	\$1,545,197
31	TOTAL			\$4,138,913		\$0	\$800,662	\$0	\$887,910	\$445,364	\$443,756	\$14,898	\$1,126	\$0	\$0	\$1,545,197
32	% DISTRIBUTION			100.00%		0.00%	19.34%	0.00%	21.45%	10.76%	10.72%	0.36%	0.03%	0.00%	0.00%	37.33%
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		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL	INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA				INTRALATA
1	GENERAL SUPPORT FACILITIES	2110			100.00% S-3,LN 11	0.00%	18.89%	0.00%	27.33%	8.44%	8.32%	0.65%	0.03%	0.00%	0.00%	36.34%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230			100.00% S-4,LN 81	0.00%	17.31%	0.00%	41.11%	6.72%	6.47%	1.44%	0.05%	0.00%	0.00%	26.90%	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%	19.03%	0.00%	22.42%	8.54%	9.06%	0.37%	0.03%	0.00%	0.00%	40.54%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF				100.00% S-3,LN 14	0.00%	18.53%	0.00%	28.02%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.42%	0.00%
6	CAPITAL LEASES	2681			0.00% S-3,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%
7	LEASEHOLD IMPROVEMENTS	2682			0.00% S-3,LN 28	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	TANGIBLE ASSETS	2680			0.00% S-3,LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	PLANT HELD FOR FUTURE USE	2002			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			0.00% S-6,LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$27,026,785	LN 1+DIRECT	\$0	\$5,074,859	\$0	\$7,457,338	\$2,263,529	\$2,266,397	\$178,745	\$8,971	\$0	\$0	\$9,776,946	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$33,936,127	S-4,LN53+DIR	\$0	\$16,899,699	\$0	\$0	\$5,480,030	\$4,587,491	\$0	\$0	\$0	\$0	\$6,968,907	\$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			\$142,168,739	S-4,LN79+DIR	\$0	\$15,246,282	\$0	\$71,228,404	\$6,389,946	\$7,107,093	\$2,477,079	\$77,025	\$0	\$0	\$39,642,909	\$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			\$391,997,249	LN 4+DIRECT	\$0	\$74,938,727	\$0	\$86,532,729	\$33,496,939	\$36,045,260	\$1,509,226	\$104,170	\$0	\$0	\$159,370,198	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$595,128,899		\$0	\$112,159,568	\$0	\$165,218,472	\$47,630,443	\$50,006,241	\$4,165,050	\$190,166	\$0	\$0	\$215,758,960	\$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			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$784,451	LN 1+DIRECT	\$0	\$164,526	\$0	\$163,992	\$86,727	\$73,988	\$2,732	\$351	\$0	\$0	\$292,134	\$0
28	CENTRAL OFFICE EQUIP			\$8,231,861	LN 2+DIRECT	\$0	\$1,486,536	\$0	\$3,393,123	\$577,636	\$517,073	\$112,995	\$3,558	\$0	\$0	\$2,140,940	\$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			\$18,820,319	LN 4+DIRECT	\$0	\$3,593,097	\$0	\$4,195,028	\$1,739,781	\$1,713,513	\$58,054	\$4,574	\$0	\$0	\$7,516,272	\$0
31	UNDISTRIBUTED			\$1,636,338	LN 5+DIRECT	\$0	\$314,456	\$0	\$428,511	\$151,944	\$145,066	\$10,441	\$530	\$0	\$0	\$585,389	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$29,472,968		\$0	\$5,558,615	\$0	\$8,180,654	\$2,556,088	\$2,449,640	\$184,222	\$9,013	\$0	\$0	\$10,534,736	\$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		\$24,733	S-3,LN 3	\$0	\$5,891	\$0	\$5,757	\$1,206	\$1,043	\$502	\$1	\$0	\$0	\$10,332	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$24,733		\$0	\$5,891	\$0	\$5,757	\$1,206	\$1,043	\$502	\$1	\$0	\$0	\$10,332	\$0

S-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX

S-8,1of1

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				
OPERATING EXPENSE AND TAX SUMMARY																	
1	NETWORK SUPPORT EXPENSE	6110		\$361,143	S-9,LN 7	\$0	\$65,034	\$0	\$111,091	\$31,713	\$26,868	\$2,388	\$46	\$0	\$0	\$124,003	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$3,874,275	S-9,LN 8	\$0	\$733,821	\$0	\$1,011,065	\$300,843	\$310,788	\$25,651	\$1,320	\$0	\$0	\$1,490,786	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$5,522,535	S-9,LN 15	\$0	\$1,018,037	\$0	\$2,040,755	\$446,310	\$415,700	\$72,671	\$4,882	\$0	\$0	\$1,524,180	\$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		\$8,362,537	S-9,LN 25	\$0	\$1,691,639	\$0	\$1,492,379	\$829,507	\$668,889	\$33,507	\$2,170	\$0	\$0	\$3,644,445	\$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		\$9,882,443	S-10,LN 13	\$0	\$1,900,318	\$0	\$2,488,383	\$877,050	\$809,402	\$64,323	\$3,655	\$0	\$0	\$3,739,313	\$0
8	ACCESS / USF EXPENSE	6540		\$2,419,060	S-10,LN 14	\$0	\$2,429,452	\$0	\$0	(\$10,392)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$4,110,694	S-11,LN 12	\$0	\$1,110,137	\$0	\$129,335	\$274,250	\$424,948	\$29,794	\$5,164	\$0	\$0	\$2,137,065	\$0
10	SERVICES EXPENSE	6620		\$2,242,060	S-11,LN 44	\$0	\$998,887	\$0	\$35,287	\$370,868	\$256,216	\$17,863	\$2,082	\$0	\$0	\$560,858	\$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		\$16,619,587	S-12,LN 11+12	\$0	\$3,766,554	\$0	\$3,466,096	\$1,515,500	\$1,427,034	\$113,923	\$9,164	\$0	\$0	\$6,321,318	\$0
13	SUBTOTAL OPERATING EXPENSES			\$53,394,334		\$0	\$13,713,878	\$0	\$10,774,392	\$4,635,649	\$4,339,846	\$360,120	\$28,482	\$0	\$0	\$19,541,967	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.68%	0.00%	20.18%	8.68%	8.13%	0.67%	0.05%	0.00%	0.00%	36.60%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$16,248,677	S-10,LN 22+29	\$0	\$2,608,114	\$0	\$5,417,092	\$1,207,946	\$1,175,377	\$140,057	\$7,277	\$0	\$0	\$5,692,813	\$0
16	OTHER OPERATING TAX	7240		\$1,233,319	S-12,LN 33	\$0	\$284,903	\$0	\$303,819	\$95,580	\$91,476	\$7,645	\$564	\$0	\$0	\$449,332	\$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		(\$2)	S-12,LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$994,451)	S-10,LN 37	\$0	(\$143,269)	\$0	(\$465,954)	(\$32,001)	(\$81,410)	(\$8,079)	(\$8)	\$0	\$0	(\$263,730)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$69,881,877		\$0	\$16,463,626	\$0	\$16,029,349	\$5,907,173	\$5,525,289	\$499,743	\$36,315	\$0	\$0	\$25,420,381	\$0
21	% DISTRIBUTION			100.00%		0.00%	23.56%	0.00%	22.94%	8.45%	7.91%	0.72%	0.05%	0.00%	0.00%	36.38%	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%	18.89%	0.00%	27.33%	8.44%	8.32%	0.65%	0.03%	0.00%	36.34%	0.00%	
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4,LN 81	0.00%	17.31%	0.00%	41.11%	6.72%	6.47%	1.44%	0.05%	0.00%	26.90%	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%	19.03%	0.00%	22.42%	8.54%	9.06%	0.37%	0.03%	0.00%	40.54%	0.00%	
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$361,143	LN 1+DIRECT	\$0	\$65,034	\$0	\$111,091	\$31,713	\$26,868	\$2,388	\$46	\$0	\$0	\$124,003	\$0
8	GENERAL SUPPORT	6120		\$3,874,275	LN 1+DIRECT	\$0	\$733,821	\$0	\$1,011,065	\$300,843	\$310,788	\$25,651	\$1,320	\$0	\$0	\$1,490,786	\$0
9	TOTAL GENERAL SUPPORT EXP			\$4,235,418		\$0	\$798,855	\$0	\$1,122,156	\$332,556	\$337,657	\$28,039	\$1,366	\$0	\$0	\$1,614,789	\$0
10	% DISTRIBUTION			100.00%		0.00%	18.86%	0.00%	26.49%	7.85%	7.97%	0.66%	0.03%	0.00%	0.00%	38.13%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,429,279	LN 2+DIRECT	\$0	\$258,121	\$0	\$525,505	\$114,029	\$114,833	\$20,373	\$1,732	\$0	\$0	\$394,686	\$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		\$4,093,256	LN 2+DIRECT	\$0	\$759,916	\$0	\$1,515,251	\$332,281	\$300,867	\$52,298	\$3,149	\$0	\$0	\$1,129,494	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$5,522,535		\$0	\$1,018,037	\$0	\$2,040,755	\$446,310	\$415,700	\$72,671	\$4,882	\$0	\$0	\$1,524,180	\$0
16	% DISTRIBUTION			100.00%		0.00%	18.43%	0.00%	36.95%	8.08%	7.53%	1.32%	0.09%	0.00%	0.00%	27.60%	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	\$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																	
23	ALLOCATED	6410		\$8,362,537	LN 6	\$0	\$1,691,639	\$0	\$1,492,379	\$829,507	\$668,889	\$33,507	\$2,170	\$0	\$0	\$3,644,445	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$8,362,537		\$0	\$1,691,639	\$0	\$1,492,379	\$829,507	\$668,889	\$33,507	\$2,170	\$0	\$0	\$3,644,445	\$0
26	% DISTRIBUTION			100.00%		0.00%	20.23%	0.00%	17.85%	9.92%	8.00%	0.40%	0.03%	0.00%	0.00%	43.58%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$18,120,490		\$0	\$3,508,530	\$0	\$4,655,291	\$1,608,374	\$1,422,246	\$134,218	\$8,418	\$0	\$0	\$6,783,414	\$0
28	% DISTRIBUTION			100.00%		0.00%	19.36%	0.00%	25.69%	8.88%	7.85%	0.74%	0.05%	0.00%	0.00%	37.44%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$13,885,072		\$0	\$2,709,676	\$0	\$3,533,135	\$1,275,817	\$1,084,589	\$106,178	\$7,052	\$0	\$0	\$5,168,625	\$0
30	% DISTRIBUTION			100.00%		0.00%	19.52%	0.00%	25.45%	9.19%	7.81%	0.76%	0.05%	0.00%	0.00%	37.22%	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				INTRALATA
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	18.54%	0.00%	28.01%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.43%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-7,LN 7	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	TANGIBLE PROPERTY	2680		0.00%	S-3,LN 30	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	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	19.11%	0.00%	25.37%	8.90%	8.07%	0.62%	0.04%	0.00%	0.00%	37.89%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.00%	S-7,LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	18.51%	0.00%	28.06%	7.99%	8.28%	0.69%	0.03%	0.00%	0.00%	36.43%	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%	20.63%	0.00%	18.68%	14.77%	14.34%	1.39%	0.00%	0.00%	0.00%	30.19%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$9,882,443	LN 7+DIRECT	\$0	\$1,900,318	\$0	\$2,488,383	\$877,050	\$809,402	\$64,323	\$3,655	\$0	\$0	\$3,739,313	\$0
14	ACCESS / USF EXPENSE	6540		\$2,419,060	DIRECT	\$0	\$2,429,452	\$0	\$0	(\$10,392)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$991,990	S-3,LN 11	\$0	\$185,654	\$0	\$276,154	\$78,653	\$85,574	\$6,135	\$333	\$0	\$0	\$359,487	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$104,287	S-4,LN 53	\$0	\$50,007	\$0	\$0	\$19,223	\$17,076	\$0	\$0	\$0	\$0	\$17,981	\$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			\$6,632,024	S-4,LN 79	\$0	\$799,830	\$0	\$3,022,390	\$414,559	\$360,195	\$105,395	\$5,432	\$0	\$0	\$1,924,223	\$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			\$8,423,399	S-5,LN 43	\$0	\$1,553,413	\$0	\$2,095,811	\$686,926	\$705,533	\$27,985	\$1,471	\$0	\$0	\$3,352,260	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$16,151,700		\$0	\$2,588,904	\$0	\$5,394,355	\$1,199,361	\$1,168,378	\$139,515	\$7,236	\$0	\$0	\$5,653,951	\$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			\$16,151,700		\$0	\$2,588,904	\$0	\$5,394,355	\$1,199,361	\$1,168,378	\$139,515	\$7,236	\$0	\$0	\$5,653,951	\$0
25	% DISTRIBUTION			100.00%		0.00%	16.03%	0.00%	33.40%	7.43%	7.23%	0.86%	0.04%	0.00%	0.00%	35.01%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$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		\$96,977	LN 5+DIRECT	\$0	\$19,210	\$0	\$22,737	\$8,585	\$6,999	\$542	\$41	\$0	\$0	\$38,863	\$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			\$96,977		\$0	\$19,210	\$0	\$22,737	\$8,585	\$6,999	\$542	\$41	\$0	\$0	\$38,863	\$0
32	% DISTRIBUTION			100.00%		0.00%	19.81%	0.00%	23.45%	8.85%	7.22%	0.56%	0.04%	0.00%	0.00%	40.07%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$24,158	S-3,LN 11+DIR	\$0	\$4,660	\$0	\$7,205	\$1,395	\$315	\$592	\$0	\$0	\$0	\$9,991	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$475,285	S-4,LN 81+DIR	\$0	\$65,012	\$0	\$263,811	\$5,380	\$20,770	\$6,207	\$0	\$0	\$0	\$114,105	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$495,008	S-5,LN 43+DIR	\$0	\$73,597	\$0	\$194,938	\$25,226	\$60,325	\$1,280	\$8	\$0	\$0	\$139,634	\$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			\$994,451		\$0	\$143,269	\$0	\$465,954	\$32,001	\$81,410	\$8,079	\$8	\$0	\$0	\$263,730	\$0

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

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
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	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%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	15.99%	0.00%	0.00%	0.00%	0.00%	69.27%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.88%	0.00%	0.00%	0.00%	0.00%	59.80%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	38.95%	0.00%	7.38%	22.36%	26.29%	4.44%
6	PAYSTATION REVENUE			0.00%	INPUT	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%	18.48%	0.08%	0.25%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	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%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	42.17%	0.00%	7.83%	19.75%	25.99%	3.76%
CUSTOMER OPERATIONS EXPENSES												
12	MARKETING	6610		\$4,110,694	INPUT	\$0	\$1,110,137	\$0	\$129,335	\$274,250	\$424,948	\$29,794
13	TELEPHONE OPERATOR SERVICES											\$5,164
14	- CALL COMPLETION INCL DA	6621		\$14,825	LN 1+DIRECT	\$0	\$0	\$0	\$1,495	\$366	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$19,192	DIRECT	\$0	(\$51)	\$0	\$14,151	\$0	\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622										\$0
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$921	LN 3	\$0	\$153	\$0	\$93	\$91	\$0	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$921		\$0	\$153	\$0	\$93	\$91	\$0	\$0
22	LOCAL BUSINESS OFFICE	6623	1									\$584
23	- END USER SVC ORDER PROCESSING		1.1									\$0
24	- PRESUBSCRIPTION		1.11	\$18,502	DIRECT	\$0	\$18,502	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$122,517	LN 7	\$0	\$7,304	\$360	\$22,623	\$82	\$309	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$49,577	LN 4	\$0	\$13,602	\$0	\$3,223	\$3,169	\$0	\$0
27	- END USER BILLING INQUIRY		1.3	\$67,207	LN 8	\$0	\$4,281	\$121	\$2,282	\$0	\$89	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$257,804		\$0	\$43,690	\$0	\$482	\$28,128	\$3,251	\$398
33	CUSTOMER SERVICES (REV ACCTG)	6623	2									\$0
34	- MESSAGE PROCESSING		2.1									\$0
35	- TOLL TICKET PROCESSING		2.11	\$60,201	AL-1,LN16	\$0	\$11,471	\$0	\$0	\$22,491	\$9,630	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$688,815	AL-1,LN18,LN19	\$0	\$205,436	\$0	\$0	\$154,191	\$87,498	\$0
38	- END USER COMMON LINE		2.3	\$36,254	DIRECT	\$0	\$36,254	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$355,739	LN 11	\$0	\$151,996	\$25,875	\$68,730	\$94,250	\$13,400	\$1,488
40	SUBTOTAL CUSTOMER SERVICES			\$1,141,009		\$0	\$405,158	\$0	\$25,875	\$245,412	\$191,378	\$13,400
41	TOTAL CAT 1 AND CAT 2			\$1,398,813	LN 32+LN 40	\$0	\$448,847	\$0	\$26,357	\$273,540	\$194,629	\$13,798
42	% DISTRIBUTION			100.00%		0.00%	32.09%	0.00%	1.88%	19.56%	13.91%	0.99%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$808,309	LN 42+DIRECT	\$0	\$549,938	\$0	\$8,931	\$81,589	\$61,130	\$4,065
44	TOTAL SERVICES EXPENSE			\$2,242,060		\$0	\$998,887	\$0	\$35,287	\$370,868	\$256,216	\$17,863
45	% DISTRIBUTION			100.00%		0.00%	44.55%	0.00%	1.57%	16.54%	11.43%	0.80%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$6,352,754	LN 12+LN 44	\$0	\$2,109,024	\$0	\$164,623	\$645,118	\$681,164	\$47,657
47	% DISTRIBUTION			100.00%		0.00%	33.20%	0.00%	2.59%	10.15%	10.72%	0.75%

S-12,1of1

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%	22.31%	0.00%	20.54%	9.29%	8.55%	0.72%	0.06%	0.00%	0.00%	38.53%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	18.54%	0.00%	28.01%	8.02%	8.28%	0.69%	0.03%	0.00%	0.00%	36.43%	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		0.00%	S-3, 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%
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%	17.33%	0.00%	28.15%	8.23%	7.82%	0.66%	0.05%	0.00%	0.00%	37.77%	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			\$87,826	DIRECT	\$0	\$87,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$16,531,761	LN 1	\$0	\$3,678,728	\$0	\$3,466,096	\$1,515,500	\$1,427,034	\$113,923	\$9,164	\$0	\$0	\$6,321,318	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$16,619,587		\$0	\$3,766,554	\$0	\$3,466,096	\$1,515,500	\$1,427,034	\$113,923	\$9,164	\$0	\$0	\$6,321,318	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	20.86%	9.12%	8.59%	0.69%	0.06%	0.00%	0.00%	38.04%	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																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			(\$2)	LN 2	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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%	(\$2)		\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$83,258,033	RECORDS	\$0	\$18,781,242	\$0	\$19,794,728	\$7,007,368	\$6,570,944	\$588,201	\$42,388	\$0	\$0	\$30,473,163	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$69,881,877	VARIOUS	\$0	\$16,463,626	\$0	\$16,029,349	\$5,907,173	\$5,525,289	\$499,743	\$36,315	\$0	\$0	\$25,420,381	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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.			\$8,043	LN 6+DIRECT	\$0	\$1,372	\$0	\$2,348	\$620	\$673	\$44	\$2	\$0	\$0	\$2,984	\$0
27	NET TAXABLE INCOME			\$13,368,114		\$0	\$2,316,245	\$0	\$3,763,031	\$1,099,575	\$1,044,982	\$88,413	\$6,070	\$0	\$0	\$5,049,798	\$0
28	% DISTRIBUTION			100.00%		0.00%	17.33%	0.00%	28.15%	8.23%	7.82%	0.66%	0.05%	0.00%	0.00%	37.77%	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		(\$2,406,414)	LN 28	\$0	(\$522,969)	\$0	(\$296,722)	(\$266,026)	(\$175,011)	(\$17,779)	(\$1,972)	\$0	\$0	(\$1,125,935)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$440,469	LN 28	\$0	\$71,158	\$0	\$144,887	\$41,944	\$42,337	\$1,500	\$313	\$0	\$0	\$138,331	\$0
33	OPERATING TAXES - OTHER	7240		\$1,233,319	LN 2+DIRECT	\$0	\$284,903	\$0	\$303,819	\$95,580	\$91,476	\$7,645	\$564	\$0	\$0	\$449,332	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$3,377,999	LN 28	\$0	\$664,686	\$0	\$645,862	\$370,829	\$291,627	\$17,906	\$2,160	\$0	\$0	\$1,384,929	\$0
35	TOTAL OPERATING TAXES			\$2,645,373		\$0	\$497,785	\$0	\$797,845	\$242,327	\$250,428	\$9,271	\$1,065	\$0	\$0	\$846,657	\$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	72,933	SPF	-	18,104	-	83	8,270	8,366	200	11	-	-	37,900
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.82%	0.00%	0.11%	11.34%	11.47%	0.27%	0.02%	0.00%	0.00%	51.96%
3	ALLOCATED LOOPS - CWF	72,933	SPF	-	18,104	-	83	8,270	8,366	200	11	-	-	37,900
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.82%	0.00%	0.11%	11.34%	11.47%	0.27%	0.02%	0.00%	0.00%	51.96%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	4,923	TOLL MOU	-	1,968	-	66	1,073	945	257	12	-	-	602
6	PERCENT DISTRIBUTION	100.00%		0.00%	39.97%	0.00%	1.35%	21.80%	19.19%	5.22%	0.24%	0.00%	0.00%	12.22%
7	ALLOCATED CIRCUIT MILES - CWF	70,177	CMM	-	26,295	-	1,750	20,239	13,519	2,419	110	-	-	5,846
8	PERCENT DISTRIBUTION	100.00%		0.00%	37.47%	0.00%	2.49%	28.84%	19.26%	3.45%	0.16%	0.00%	0.00%	8.33%
9	ALLOCATED WIDEBAND LOOPS	4,288	WB CKTS	-	23	-	1,811	6	7	66	12	-	-	2,363
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.54%	0.00%	42.23%	0.14%	0.17%	1.54%	0.28%	0.00%	0.00%	55.11%
11	ALLOCATED WBD CHANNELS (CKTS)	13,656	WB CKTS	-	23	-	8,263	6	7	167	10	-	-	5,180
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.17%	0.00%	60.51%	0.04%	0.05%	1.22%	0.07%	0.00%	0.00%	37.93%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	8,440	WB CKTS Less I	-	-	-	8,263	-	-	167	10	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	97.90%	0.00%	0.00%	1.98%	0.12%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852
16	PERCENT DISTRIBUTION	100.00%		0.00%	21.88%	0.00%	0.00%	28.52%	19.29%	0.00%	0.00%	0.00%	0.00%	30.31%
17	ALLOCATED USERS	204,578	-	-	19,427	-	-	37,178	17,437	-	-	-	-	130,536
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	21.03%	12.30%	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	\$18,120,490	S-9, LN 27	\$0	\$3,508,530	\$0	\$4,655,291	\$1,608,374	\$1,422,246	\$134,218	\$8,418	\$0	\$0	\$6,783,414
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$12,301,503	VARIOUS	\$0	\$4,329,770	\$0	\$2,488,383	\$866,657	\$809,402	\$64,323	\$3,655	\$0	\$0	\$3,739,313
3	CUSTOMER OPERATIONS EXP - MARKETING	\$4,110,694	S-11, LN 12	\$0	\$1,110,137	\$0	\$129,335	\$274,250	\$424,948	\$29,794	\$5,164	\$0	\$0	\$2,137,065
4	CUSTOMER OPERATIONS EXP - SERVICES	\$2,242,060	S-11, LN 44	\$0	\$998,887	\$0	\$35,287	\$370,868	\$256,216	\$17,863	\$2,082	\$0	\$0	\$560,858
5	CORPORATE OPERATIONS EXPENSE	\$16,619,587	S-12, LN 13	\$0	\$3,766,554	\$0	\$3,466,096	\$1,515,500	\$1,427,034	\$113,923	\$9,164	\$0	\$0	\$6,321,318
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	(\$2)	S-12, LN 17	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$1)
9	FEDERAL INCOME TAX (ACTUAL)	(\$2,406,414)	S-12, LN 29 + 31	\$0	(\$522,969)	\$0	(\$296,722)	(\$266,026)	(\$175,011)	(\$17,779)	(\$1,972)	\$0	\$0	(\$1,125,935)
10	STATE INCOME TAX (ACTUAL)	\$440,469	S-12, LN 32	\$0	\$71,158	\$0	\$144,887	\$41,944	\$42,337	\$1,500	\$313	\$0	\$0	\$138,331
11	OTHER OPERATING TAX	\$1,233,319	S-12, LN 33	\$0	\$284,903	\$0	\$303,819	\$95,580	\$91,476	\$7,645	\$564	\$0	\$0	\$449,332
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$138,361	RECORDS	\$0	\$57,773	\$0	\$23,040	\$100	\$9,892	\$1,115	\$993	\$0	\$0	\$45,448
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	\$2	S-12, LN 18- LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$52,800,070		\$0	\$13,604,744	\$0	\$10,949,415	\$4,507,246	\$4,308,540	\$352,601	\$28,379	\$0	\$0	\$19,049,143
17	CASH WORKING CAPITAL RATIO	\$1	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$2,169,872		\$0	\$559,101	\$0	\$449,977	\$185,230	\$177,064	\$14,491	\$1,166	\$0	\$0	\$782,844
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	\$2,169,872		\$0	\$559,101	\$0	\$449,977	\$185,230	\$177,064	\$14,491	\$1,166	\$0	\$0	\$782,844

Merged Group B -- Part 69 TYCOS

2022 INDEX TO DETAIL PART 69 WBI ALLOCATION FORMS

DESCRIPTION	SCHEDULE
-	P_All_69
TRUE-UP FOR NECA EC-1050	EC-1050 Neca_Input
REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT	SUM1 P_Sum1
REVENUE REQUIREMENT SUMMARY, INCOME TAXES	A-1 P_A1
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GENERAL SUPPORT FACILITIES AND MISC PLANT ALLOCATION	A-3 P_A3
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Merged Group B -- 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	\$63,398,776	\$23,222,697	\$892,555	\$12,276,199	\$1,582	\$27,005,740
2	AMORIZATION OF ITC	\$356,597	\$81,305	\$22,702	\$76,799	\$3	\$175,790
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$3,721	\$1,263	\$239	\$750	\$0	\$1,470
5	STATE INCOME TAX	\$608,690	\$225,698	\$4,910	\$117,799	\$14	\$260,267
6	OPERATING EXPENSES & OTHER TAXES	\$32,492,975	\$13,030,081	\$2,159,970	\$6,200,344	\$740,696	\$10,361,888
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	\$17,916,219	\$0	\$6,105,997	\$0	\$1,212,930	\$0	\$5,465	\$0	\$6,869,926
2		CENTRAL OFFICE SWITCHING	\$17,133,601	\$0	\$0	\$0	\$17,133,601	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$106,824,654	\$0	\$18,012,448	\$0	\$1,582,631	\$0	\$48,516,133	\$0	\$38,713,441
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$203,643,933	\$0	\$92,288,144	\$0	\$1,211,999	\$0	\$19,596,097	\$0	\$90,547,694
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$1,859,319	\$0	\$684,748	\$0	\$114,014	\$0	\$372,351	\$0	\$688,179
9		TOTAL PLANT IN SERVICE	\$347,377,726	\$0	\$117,091,337	\$0	\$21,255,176	\$0	\$72,206,483	\$0	\$136,819,240
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$4,452,357	\$0	\$2,045,759	\$0	\$299,586	\$0	\$792,281	\$0	\$1,314,677
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY, PLANT & EQUIP.	\$351,830,083	\$0	\$119,137,096	\$0	\$21,554,761	\$0	\$72,998,764	\$0	\$138,133,916
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$277,378,040	\$0	\$92,231,443	\$0	\$19,926,753	\$0	\$58,429,421	\$0	\$106,786,477
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$13,739,269	\$0	\$4,638,832	\$0	\$919,752	\$0	\$2,841,932	\$0	\$5,338,697
21		OTHER DEFERRED CREDITS - NET	\$11,649	\$0	\$3,369	\$0	\$1,300	\$0	\$1,788	\$0	\$5,191
22		NET TELEPHONE PLANT	\$60,701,126	\$0	\$22,263,452	\$0	\$706,956	\$0	\$11,725,623	\$0	\$26,003,551
23		MATERIALS AND SUPPLIES	\$1,688,571	\$0	\$587,711	\$0	\$119,903	\$0	\$343,251	\$0	\$637,683
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	\$1,009,078	\$0	\$371,535	\$0	\$65,696	\$0	\$207,325	\$0	\$364,507
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$63,398,775	\$0	\$23,222,698	\$0	\$892,555	\$0	\$12,276,198	\$0	\$27,005,741
29		RETURN ON INVESTMENT FOR SETTLEMENT:	\$6,181,381	\$0	\$2,264,213	\$0	\$87,024	\$0	\$1,196,929	\$0	\$2,633,060
30		PLANT SPECIFIC EXPENSE	\$8,163,821	\$0	\$2,782,684	\$0	\$977,527	\$0	\$1,647,291	\$0	\$2,755,741
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$6,818,153	\$0	\$4,042,653	\$0	\$287,117	\$0	\$895,570	\$0	\$1,592,813
32		DEPRECIATION & AMORTIZATION	\$8,025,206	\$0	\$2,435,542	\$0	\$172,523	\$0	\$2,049,964	\$0	\$3,367,036
33		MARKETING EXPENSE	\$1,239,473	\$0	\$495,323	\$0	\$82,155	\$0	\$238,619	\$0	\$423,357
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,034,174	\$0	\$114,824	\$0	\$55,914	\$0	\$129,532	\$0	\$211,938
35		CORPORATE OPERATIONS EXPENSES	\$7,232,650	\$0	\$3,057,510	\$0	\$581,032	\$0	\$1,306,705	\$0	\$2,069,414
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$588,722	\$0	\$211,117	\$0	\$37,394	\$0	\$121,282	\$0	\$218,920
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$609,223)	\$0	(\$109,572)	\$0	(\$33,694)	\$0	(\$188,618)	(\$7)	(\$277,332)
40		NON OPERATING EXPENSE	(\$1)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
41		SUBTOTAL OPERATING EXPENSE	\$32,492,975	\$0	\$13,030,081	\$0	\$2,159,969	\$0	\$6,200,343	\$0	\$10,361,887
42		STATE INCOME TAX - NET OF ITC	\$608,688	\$0	\$225,698	\$0	\$4,910	\$0	\$117,798	\$0	\$260,266
43		SUBTOTAL OPER EXPENSE & TAX	\$33,101,663	\$0	\$13,255,780	\$0	\$2,164,878	\$0	\$6,318,141	\$0	\$10,622,153
44		FEDERAL INCOME TAX - NET OF ITC	\$1,190,774	\$0	\$498,627	\$0	(\$5,667)	\$0	\$220,758	\$0	\$477,018
45		TOTAL REVENUE REQUIREMENT	\$40,473,817	\$0	\$16,018,620	\$0	\$2,246,236	\$0	\$7,735,828	\$0	\$13,732,231
46		% DISTRIBUTION	100.00%	0.00%	39.58%	0.00%	5.55%	0.00%	19.11%	0.00%	1.83%
47		FROZEN MAG SHIFT	(\$127,305)	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$200,605	\$0	\$127,305
48		POST MAG REVENUE REQUIREMENT	\$40,473,817	\$0	\$17,476,580	\$0	\$460,366	\$0	\$7,936,433	\$0	\$13,859,536

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$63,398,775	(NOTE A)	\$0	\$23,222,698	\$253,456	\$0	\$0	\$376,481	\$231,766	\$30,852	\$4,367,576	\$5,554,932	\$2,353,690	\$1,582	\$27,005,741
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	\$6,181,381	LN 1*LN 2	\$0	\$2,264,213	\$24,712	\$0	\$0	\$36,707	\$22,597	\$3,008	\$425,839	\$541,606	\$229,485	\$154	\$2,633,060
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	\$6,181,381	LN 3-LN 4	\$0	\$2,264,213	\$24,712	\$0	\$0	\$36,707	\$22,597	\$3,008	\$425,839	\$541,606	\$229,485	\$154	\$2,633,060
6		FEDERAL INCOME TAX	\$1,547,371	LN 30	\$0	\$579,931	\$691	\$0	\$0	\$9,593	\$5,952	\$799	\$106,510	\$131,018	\$60,029	\$40	\$652,808
7		LESS: FEDERAL ITC AMORTIZATION	\$356,597	A-12, LN 23	\$0	\$81,304	\$21,902	\$0	\$0	\$603	\$194	\$2	\$24,909	\$48,358	\$3,532	\$3	\$175,790
8		NET FEDERAL INCOME TAX	\$1,190,774	LN 6-LN 7	\$0	\$498,627	(\$21,211)	\$0	\$0	\$8,989	\$5,759	\$796	\$81,601	\$82,660	\$56,496	\$37	\$477,018
9		STATE AND LOCAL INCOME TAX	\$608,688	LN 36	\$0	\$225,698	(\$440)	\$0	\$0	\$3,171	\$1,850	\$329	\$41,960	\$51,485	\$24,353	\$16	\$260,266
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	\$608,688	LN 9-LN 10	\$0	\$225,698	(\$440)	\$0	\$0	\$3,171	\$1,850	\$329	\$41,960	\$51,485	\$24,353	\$16	\$260,266
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	\$32,492,975	A-8, LN 20	\$0	\$13,030,081	\$1,842,303	\$0	\$407	\$193,026	\$109,533	\$14,699	\$2,075,041	\$3,154,568	\$970,734	\$740,694	\$10,361,887
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	\$40,473,817		\$0	\$16,018,620	\$1,845,364	\$0	\$407	\$241,894	\$139,739	\$18,832	\$2,624,440	\$3,830,320	\$1,281,068	\$740,902	\$13,732,231
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	\$40,473,817	LN16+LN18	\$0	\$16,018,620	\$1,845,364	\$0	\$407	\$241,894	\$139,739	\$18,832	\$2,624,440	\$3,830,320	\$1,281,068	\$740,902	\$13,732,231
		SPECIAL ACCESS INCLUDING WBI															
20		OPTIONAL GROSS UP INCOME TAX CALCULATION															
21		RETURN ON INVESTMENT	\$6,181,381	LN 3	\$0	\$2,264,213	\$24,712	\$0	\$0	\$36,707	\$22,597	\$3,008	\$425,839	\$541,606	\$229,485	\$154	\$2,633,060
22		INTEREST AND RELATED ITEMS	\$1	A-12,14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		OTHER INCOME ADJUSTMENTS	\$3,720	A-12, LN 21	\$0	\$1,262	\$210	\$0	\$0	\$17	\$11	\$1	\$248	\$371	\$130	\$0	\$1,468
24		TOTAL INCOME ADJUSTMENTS	\$3,720	LN21+LN22	\$0	\$1,262	\$210	\$0	\$0	\$17	\$11	\$1	\$248	\$371	\$130	\$0	\$1,468
25		RETURN LESS INCOME ADJ	\$6,177,660	LN20-LN23	\$0	\$2,262,951	\$24,502	\$0	\$0	\$36,690	\$22,586	\$3,007	\$425,590	\$541,234	\$229,354	\$154	\$2,631,591
26		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		FIT BASE	\$5,821,063		\$0	\$2,181,646	\$2,600	\$0	\$0	\$36,087	\$22,393	\$3,004	\$400,681	\$492,877	\$225,822	\$151	\$2,455,802
28		FEDERAL TAXABLE INCOME	\$5,821,063		\$0	\$2,181,646	\$2,600	\$0	\$0	\$36,087	\$22,393	\$3,004	\$400,681	\$492,877	\$225,822	\$151	\$2,455,802
29	21.00%	FEDERAL INCOME TAX	\$1,547,371	LN 27*FTR	\$0	\$579,931	\$691	\$0	\$0	\$9,593	\$5,952	\$799	\$106,510	\$131,018	\$60,029	\$40	\$652,808
30		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		NET FEDERAL TAX BEFORE ITC AMORT	\$1,547,371	LN28-LN29	\$0	\$579,931	\$691	\$0	\$0	\$9,593	\$5,952	\$799	\$106,510	\$131,018	\$60,029	\$40	\$652,808
32		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		SIT BASE	\$7,368,434		\$0	\$2,761,578	\$3,291	\$0	\$0	\$45,679	\$28,345	\$3,803	\$507,192	\$623,894	\$285,851	\$192	\$3,108,610
34		STATE TAXABLE INCOME	\$7,368,434		\$0	\$2,761,578	\$3,291	\$0	\$0	\$45,679	\$28,345	\$3,803	\$507,192	\$623,894	\$285,851	\$192	\$3,108,610
35		STATE INCOME TAX	\$608,688	LN 33*STR	\$0	\$225,698	(\$440)	\$0	\$0	\$3,171	\$1,850	\$329	\$41,960	\$51,485	\$24,353	\$16	\$260,266
36		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NET STATE INCOME TAX BEFORE ITC AMORT	\$608,688	LN34-LN35	\$0	\$225,698	(\$440)	\$0	\$0	\$3,171	\$1,850	\$329	\$41,960	\$51,485	\$24,353	\$16	\$260,266
38		FEDERAL TAX AT MAXIMUM RATE	\$1,547,371		\$0	\$579,931	\$691	\$0	\$0	\$9,593	\$5,952	\$799	\$106,510	\$131,018	\$60,029	\$40	\$652,808
		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	\$17,916,219	A-3, LN 4	\$0	\$6,105,997	\$1,067,144	\$0	\$0	\$78,587	\$58,898	\$8,301	\$1,206,236	\$1,840,586	\$675,079	\$5,465	\$6,869,926
2	2210	CENTRAL OFFICE SWITCHING	\$17,133,601	A-4, LN 21+25	\$0	\$0	\$17,133,601	\$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	\$106,824,654	A-4, LN 41	\$0	\$18,012,448	\$0	\$0	\$0	\$1,518,092	\$0	\$64,539	\$14,861,897	\$33,654,236	\$0	\$0	\$38,713,441
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	\$203,643,933	A-5, LN 21	\$0	\$92,288,144	\$0	\$0	\$0	\$0	\$1,144,329	\$67,670	\$7,992,759	\$0	\$11,603,338	\$0	\$90,547,694
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$1,859,319	A-3, LN 15	\$0	\$684,748	\$95,663	\$0	\$0	\$9,744	\$7,686	\$921	\$122,559	\$176,487	\$73,305	\$26	\$688,179
9		TOTAL PLANT IN SERVICE	\$347,377,726		\$0	\$117,091,337	\$18,296,409	\$0	\$0	\$1,606,423	\$1,210,912	\$141,431	\$24,183,451	\$35,671,309	\$12,351,722	\$5,491	\$136,819,240
10		% DISTRIBUTION	100.00%		0.00%	33.71%	5.27%	0.00%	0.00%	0.46%	0.35%	0.04%	6.96%	10.27%	3.56%	0.00%	39.39%
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	\$4,452,357	A-6, LN 13	\$0	\$2,045,759	\$226,257	\$0	\$0	\$39,487	\$31,854	\$1,987	\$270,330	\$344,271	\$177,680	\$55	\$1,314,677
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6, LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$351,830,083		\$0	\$119,137,096	\$18,522,666	\$0	\$0	\$1,645,911	\$1,242,766	\$143,418	\$24,453,781	\$36,015,581	\$12,529,402	\$5,546	\$138,133,916
16		% DISTRIBUTION	100.00%		0.00%	33.86%	5.26%	0.00%	0.00%	0.47%	0.35%	0.04%	6.95%	10.24%	3.56%	0.00%	39.26%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$277,378,040	A-7, LN 9	\$0	\$92,231,443	\$17,621,039	\$0	\$0	\$1,222,458	\$975,043	\$108,212	\$19,336,583	\$29,309,600	\$9,783,238	\$3,946	\$106,786,477
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	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$13,739,269	A-7, LN 28	\$0	\$4,638,832	\$807,859	\$0	\$0	\$59,980	\$46,177	\$5,736	\$932,993	\$1,403,235	\$505,704	\$55	\$5,338,697
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$11,649	A-7, LNS 30-36	\$0	\$3,369	\$1,294	\$0	\$0	\$3	\$3	\$0	\$776	\$960	\$52	\$0	\$5,191
24		NET TELEPHONE PLANT	\$60,701,126		\$0	\$22,263,452	\$92,473	\$0	\$0	\$363,469	\$221,543	\$29,471	\$4,183,429	\$5,301,785	\$2,240,409	\$1,544	\$26,003,551
25		% DISTRIBUTION	100.00%		0.00%	36.68%	0.15%	0.00%	0.00%	0.60%	0.36%	0.05%	6.89%	8.73%	3.69%	0.00%	42.84%
26	1220	MATERIALS AND SUPPLIES	\$1,688,571	A-3, LN 16	\$0	\$587,711	\$105,058	\$0	\$0	\$7,749	\$6,208	\$888	\$116,008	\$153,473	\$73,770	\$24	\$637,683
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	\$1,009,078	A-3, LN 10	\$0	\$371,535	\$55,924	\$0	\$0	\$5,263	\$4,015	\$494	\$68,139	\$99,674	\$39,511	\$15	\$364,507
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$63,398,775		\$0	\$23,222,698	\$253,456	\$0	\$0	\$376,481	\$231,766	\$30,852	\$4,367,576	\$5,554,932	\$2,353,690	\$1,582	\$27,005,741
32		% DISTRIBUTION	100.00%		0.00%	36.63%	0.40%	0.00%	0.00%	0.59%	0.37%	0.05%	6.89%	8.76%	3.71%	0.00%	42.60%

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	\$123,958,255	A-4, LN 42	\$0	\$18,012,448	\$17,133,601	\$0	\$0	\$1,518,092	\$0	\$64,539	\$14,861,897	\$33,654,236	\$0	\$0	\$38,713,441
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	\$203,643,933	A-5, LN 23	\$0	\$92,288,144	\$0	\$0	\$0	\$0	\$1,144,329	\$67,670	\$7,992,759	\$0	\$11,603,338	\$0	\$90,547,694
1d		TOTAL	\$327,602,188		\$0	\$110,300,592	\$17,133,601	\$0	\$0	\$1,518,092	\$1,144,329	\$132,209	\$22,854,656	\$33,654,236	\$11,603,338	\$0	\$129,261,135
1e		% DISTRIBUTION	100.00%		0.00%	33.67%	5.23%	0.00%	0.00%	0.46%	0.35%	0.04%	6.98%	10.27%	3.54%	0.00%	39.46%
	2110	GENERAL SUPPORT ASSETS															
2		ALLOCATED	\$17,589,316	LN 1e	\$0	\$6,015,277	\$1,052,175	\$0	\$0	\$77,385	\$58,071	\$8,227	\$1,182,199	\$1,804,476	\$666,739	\$0	\$6,724,769
3		GENERAL PURPOSE COMPUTERS	\$326,903	LN 1e & DIRECT	\$0	\$90,720	\$14,969	\$0	\$0	\$1,203	\$827	\$74	\$24,038	\$36,110	\$8,340	\$5,465	\$145,157
4		TOTAL GENERAL SUPPORT ASSETS	\$17,916,219		\$0	\$6,105,997	\$1,067,144	\$0	\$0	\$78,587	\$58,898	\$8,301	\$1,206,236	\$1,840,586	\$675,079	\$5,465	\$6,869,926
5		% DISTRIBUTION	100.00%		0.00%	34.08%	5.96%	0.00%	0.00%	0.44%	0.33%	0.05%	6.73%	10.27%	3.77%	0.03%	38.34%
6		COE, JOT, CWF AND GENERAL SUPPORT	\$345,518,407		\$0	\$116,406,589	\$18,200,746	\$0	\$0	\$1,596,679	\$1,203,227	\$140,510	\$24,060,892	\$35,494,822	\$12,278,417	\$5,465	\$136,131,060
7		% DISTRIBUTION	100.00%		0.00%	33.69%	5.27%	0.00%	0.00%	0.46%	0.35%	0.04%	6.96%	10.27%	3.55%	0.00%	39.40%
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	\$345,518,407		\$0	\$116,406,589	\$18,200,746	\$0	\$0	\$1,596,679	\$1,203,227	\$140,510	\$24,060,892	\$35,494,822	\$12,278,417	\$5,465	\$136,131,060
10		% DISTRIBUTION	100.00%		0.00%	33.69%	5.27%	0.00%	0.00%	0.46%	0.35%	0.04%	6.96%	10.27%	3.55%	0.00%	39.40%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	NA	NA	NA	NA	NA	NA	NA	NA	\$0	NA	NA	NA	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$1,859,319	LN 10	\$0	\$684,748	\$95,663	\$0	\$0	\$9,744	\$7,686	\$921	\$122,559	\$176,487	\$73,305	\$26	\$688,179
16	1220	MATERIALS AND SUPPLIES	\$1,688,571	LN 10	\$0	\$587,711	\$105,058	\$0	\$0	\$7,749	\$6,208	\$888	\$116,008	\$153,473	\$73,770	\$24	\$637,683
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	\$137,547,750		\$0	\$116,406,589	\$18,200,746	\$0	\$0	\$1,596,679	\$1,203,227	\$140,510	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	84.63%	13.23%	0.00%	0.00%	1.16%	0.87%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, JOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$217,301,596		\$0	\$0	\$17,133,601	\$0	\$0	\$1,518,092	\$1,144,329	\$132,209	\$22,854,656	\$33,654,236	\$11,603,338	\$0	\$129,261,135
24		% DISTRIBUTION	100.00%		0.00%	0.00%	7.88%	0.00%	0.00%	0.70%	0.53%	0.06%	10.52%	15.49%	5.34%	0.00%	59.48%

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		\$0 LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		MANUAL SWITCHBOARDS															
9		AUXILIARY SWITCHBOARDS		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		- DIRECTORY ASSISTANCE		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- INTERCEPT		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		- OTHER		\$0 LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		SERVICE OBSERVING BOARDS															
14		TSPS		\$0 LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- OPERATOR		\$0 LN 27	\$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	\$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	\$17,133,601	DIRECT	\$0	\$0	\$17,133,601	\$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	\$17,133,601		\$0	\$0	\$17,133,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$17,133,601		\$0	\$0	\$17,133,601	\$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 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	MILEAGE FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$52,816,959	DIRECT	\$0	\$0	\$0	\$0	\$0	\$34,669	\$0	\$0	\$14,068,849	\$0	\$0	\$0	\$38,713,441
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)	\$634,005	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634,005	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$18,805,496	LN 4/DIRECT	\$0	\$18,012,448	\$0	\$0	\$0	\$0	\$0	\$0	\$793,048	\$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	\$33,989,758	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$904,987	\$0	\$64,539	\$0	\$33,020,232	\$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	\$33,989,758		\$0	\$0	\$0	\$0	\$0	\$904,987	\$0	\$64,539	\$0	\$33,020,232	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$578,436	DIRECT	\$0	\$0	\$0	\$0	\$0	\$578,436	\$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	\$106,824,654		\$0	\$18,012,448	\$0	\$0	\$0	\$1,518,092	\$0	\$64,539	\$14,861,897	\$33,654,236	\$0	\$0	\$38,713,441
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$123,958,255		\$0	\$18,012,448	\$17,133,601	\$0	\$0	\$1,518,092	\$0	\$64,539	\$14,861,897	\$33,654,236	\$0	\$0	\$38,713,441
43		% DISTRIBUTION	100.00%		0.00%	14.53%	13.82%	0.00%	0.00%	1.22%	0.00%	0.05%	11.99%	27.15%	0.00%	0.00%	31.23%
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%	16.86%	0.00%	0.00%	0.00%	1.42%	0.00%	0.06%	13.91%	31.50%	0.00%	0.00%	36.24%

A-5.1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	CHANNEL MILEAGE FACILITY	B&C	WBI
					IN EXCESS OF CAP	CAPPED CL											
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1,LN 4	0.00%	99.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.50%	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%	86.01%	8.89%		0.00%	0.00%	5.11%	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	\$92,753,060	LN 1/DIRECT	\$0	\$92,288,144	\$0	\$0	\$0	\$0	\$0	\$0	\$464,916	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$98,092,934	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$17,397	\$0	\$7,527,843	\$0	\$0	\$0	\$90,547,694
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	\$11,564,451	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,564,451	\$0	\$0
17a		IX TRUNK - ACCESS	\$761,611	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$655,054	\$67,670	\$0	\$0	\$38,887	\$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	\$471,877	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$471,877	\$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	\$203,643,933		\$0	\$92,288,144	\$0	\$0	\$0	\$0	\$1,144,329	\$67,670	\$7,992,759	\$0	\$11,603,338	\$0	\$90,547,694
22		% DISTRIBUTION	100.00%		0.00%	45.32%	0.00%	0.00%	0.00%	0.00%	0.56%	0.03%	3.92%	0.00%	5.70%	0.00%	44.46%
23		TOTAL CABLE & WIRE FACILITIES	\$203,643,933		\$0	\$92,288,144	\$0	\$0	\$0	\$0	\$1,144,329	\$67,670	\$7,992,759	\$0	\$11,603,338	\$0	\$90,547,694
24		% DISTRIBUTION	100.00%		0.00%	45.32%	0.00%	0.00%	0.00%	0.00%	0.56%	0.03%	3.92%	0.00%	5.70%	0.00%	44.46%

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	\$4,452,357	A-2, LN 10	\$0	\$2,045,759	\$226,257	\$0	\$0	\$39,487	\$31,854	\$1,987	\$270,330	\$344,271	\$177,680	\$55	\$1,314,677
13		TOTAL	\$4,452,357		\$0	\$2,045,759	\$226,257	\$0	\$0	\$39,487	\$31,854	\$1,987	\$270,330	\$344,271	\$177,680	\$55	\$1,314,677
14		% DISTRIBUTION	100.00%		0.00%	45.95%	5.08%	0.00%	0.00%	0.89%	0.72%	0.04%	6.07%	7.73%	3.99%	0.00%	29.53%
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	\$0	A-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		% DISTRIBUTION	\$0		\$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	\$12,532,198	A-3,LN 5	\$0	\$4,247,643	\$721,341	\$0	\$0	\$56,341	\$42,517	\$5,646	\$855,855	\$1,284,910	\$470,511	\$3,946	\$4,843,488
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$16,899,699	A-4,LN 47	\$0	\$0	\$16,899,699	\$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	\$86,474,687	A-4,LN 48	\$0	\$14,033,330	\$0	\$0	\$0	\$1,166,118	\$0	\$46,834	\$12,168,785	\$28,024,690	\$0	\$0	\$31,034,929
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	\$161,471,456	A-5,LN 22	\$0	\$73,950,469	\$0	\$0	\$0	\$0	\$932,527	\$55,732	\$6,311,943	\$0	\$9,312,727	\$0	\$70,908,060
9		TOTAL ACCUM DEPR - TPIS	\$277,378,040		\$0	\$92,231,443	\$17,621,039	\$0	\$0	\$1,222,458	\$975,043	\$108,212	\$19,336,583	\$29,309,600	\$9,783,238	\$3,946	\$106,786,477
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	\$277,378,040		\$0	\$92,231,443	\$17,621,039	\$0	\$0	\$1,222,458	\$975,043	\$108,212	\$19,336,583	\$29,309,600	\$9,783,238	\$3,946	\$106,786,477
12		% DISTRIBUTION	100.00%		0.00%	33.25%	6.35%	0.00%	0.00%	0.44%	0.35%	0.04%	6.97%	10.57%	3.53%	0.00%	38.50%
ACCUMULATED AMORTIZATION																	
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3,LN 10 + Direc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% 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%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$328,518	A-3,LN 5	\$0	\$134,931	\$26,036	\$0	\$0	\$1,787	\$1,516	\$229	\$18,363	\$28,753	\$16,858	\$44	\$100,000
24		CENTRAL OFFICE EQUIP	\$4,879,659	A-4,LN 43	\$0	\$692,121	\$736,922	\$0	\$0	\$54,887	\$0	\$2,607	\$559,952	\$1,302,833	\$0	\$0	\$1,530,339
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	\$7,788,125	A-5,LN 22	\$0	\$3,548,445	\$0	\$0	\$0	\$0	\$42,103	\$2,548	\$305,298	\$0	\$459,225	\$0	\$3,430,504
27		UNDISTRIBUTED	\$742,967	A-3,LN 10	\$0	\$263,335	\$44,902	\$0	\$0	\$3,306	\$2,558	\$351	\$49,380	\$71,649	\$29,620	\$11	\$277,854
28		TOTAL NET DEFERRED INC TAX	\$13,739,269		\$0	\$4,638,832	\$807,859	\$0	\$0	\$59,980	\$46,177	\$5,736	\$932,993	\$1,403,235	\$505,704	\$55	\$5,338,697
29		% DISTRIBUTION	100.00%		0.00%	33.76%	5.88%	0.00%	0.00%	0.44%	0.34%	0.04%	6.79%	10.21%	3.68%	0.00%	38.86%
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	\$11,649	A-3,LN 10	\$0	\$3,369	\$1,294	\$0	\$0	\$3	\$3	\$0	\$776	\$960	\$52	\$0	\$5,191
37																	

A-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		OPERATING EXPENSE AND TAX															
1	6110	NETWORK SUPPORT EXPENSE	\$176,125	A-9,LN 6	\$0	\$53,362	\$10,641	\$0	\$0	\$559	\$375	\$95	\$12,429	\$20,867	\$6,605	\$3	\$71,189
2	6120	GENERAL SUPPORT EXPENSE	\$1,744,886	A-9,LN 7	\$0	\$620,264	\$98,560	\$0	\$0	\$8,089	\$5,887	\$808	\$115,642	\$174,749	\$62,500	\$575	\$657,813
3	6210	CENTRAL OFFICE EXPENSE	\$3,058,792	A-9,LN 15	\$0	\$444,793	\$783,626	\$0	\$0	\$39,636	\$0	\$1,877	\$296,960	\$636,730	\$0	\$0	\$855,169
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$3,184,018	A-9,LN 24	\$0	\$1,664,266	\$0	\$0	\$0	\$0	\$26,298	\$1,075	\$117,303	\$0	\$203,506	\$0	\$1,171,569
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	\$4,388,700	A-10,LN 7	\$0	\$1,613,200	\$243,864	\$0	\$0	\$23,118	\$17,989	\$2,147	\$293,534	\$429,169	\$172,866	\$0	\$1,592,813
8	6540	ACCESS / USF EXPENSE	\$2,429,452	A-10,LN 8	\$0	\$2,429,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$1,239,473	A-11,LN 1	\$0	\$495,323	\$65,540	\$0	\$0	\$9,060	\$7,026	\$529	\$79,627	\$115,354	\$43,638	\$19	\$423,357
8	6620	SERVICES EXPENSE	\$1,034,174	A-11,LN29	\$0	\$114,824	\$42,062	\$0	\$281	\$7,513	\$5,673	\$385	\$44,534	\$57,516	\$27,481	\$521,966	\$211,938
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	\$7,232,650	A-12,LN 9	\$0	\$3,057,510	\$518,181	\$0	\$126	\$34,650	\$24,918	\$3,158	\$432,912	\$634,875	\$238,917	\$217,988	\$2,069,414
13		SUBTOTAL OPERATING EXPENSE	\$24,488,270		\$0	\$10,492,995	\$1,762,474	\$0	\$407	\$122,626	\$88,166	\$10,073	\$1,392,942	\$2,069,260	\$755,513	\$740,551	\$7,053,263
14		% DISTRIBUTION	100.00%		0.00%	42.85%	7.20%	0.00%	0.00%	0.50%	0.36%	0.04%	5.69%	8.45%	3.09%	3.02%	28.80%
15	6560	DEPRECIATION AND AMORTIZATION	\$8,025,206	A-10,LN 19+27	\$0	\$2,435,542	\$79,450	\$0	\$0	\$69,199	\$19,514	\$4,360	\$700,849	\$1,144,528	\$204,587	\$141	\$3,367,036
16	7200	OTHER OPERATING TAX	\$588,722	A-12,LN 25	\$0	\$211,117	\$31,800	\$0	\$0	\$3,035	\$2,271	\$288	\$38,981	\$61,636	\$20,665	\$10	\$218,920
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	(\$1)	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	(\$609,223)	A-10,LN 35	\$0	(\$109,572)	(\$31,421)	\$0	\$0	(\$1,834)	(\$417)	(\$23)	(\$57,731)	(\$120,856)	(\$10,031)	(\$7)	(\$277,332)
20		TOTAL OPERATING EXP & TAX	\$32,492,975		\$0	\$13,030,081	\$1,842,303	\$0	\$407	\$193,026	\$109,533	\$14,699	\$2,075,041	\$3,154,568	\$970,734	\$740,694	\$10,361,887
21		% DISTRIBUTION	100.00%		0.00%	40.10%	5.67%	0.00%	0.00%	0.59%	0.34%	0.05%	6.39%	9.71%	2.99%	2.28%	31.89%
	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

				COMMON LINE		TRAFFIC SENSITIVE				SPECIAL ACCESS			CHANNEL MILEAGE					
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	TERM	FACILITY	B&C	WBI	
BASIS FOR NETWORK SUPPORT EXPENSE																		
1		GEN SUPPORT, COE, IOT AND C&WF	\$345,518,407	VARIOUS	\$0	\$116,406,589	\$18,200,746	\$0	\$0	\$1,596,679	\$1,203,227	\$140,510		\$24,060,892	\$35,494,822	\$12,278,417	\$5,465	\$136,131,060
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$345,518,407		\$0	\$116,406,589	\$18,200,746	\$0	\$0	\$1,596,679	\$1,203,227	\$140,510		\$24,060,892	\$35,494,822	\$12,278,417	\$5,465	\$136,131,060
4		% DISTRIBUTION	100.00%		0.00%	33.69%	5.27%	0.00%	0.00%	0.46%	0.35%	0.04%		6.96%	10.27%	3.55%	0.00%	39.40%
PLANT SPECIFIC EXPENSES																		
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$176,125	LN 4	\$0	\$53,362	\$10,641	\$0	\$0	\$559	\$375	\$95		\$12,429	\$20,867	\$6,605	\$3	\$71,189
7	6120	GENERAL SUPPORT	\$1,744,886	A-3, LN 5	\$0	\$620,264	\$98,560	\$0	\$0	\$8,089	\$5,887	\$808		\$115,642	\$174,749	\$62,500	\$575	\$657,813
8		TOTAL GENERAL SUPPORT EXP	\$1,921,011		\$0	\$673,626	\$109,201	\$0	\$0	\$8,649	\$6,262	\$902		\$128,071	\$195,615	\$69,104	\$578	\$729,002
9		% DISTRIBUTION	100.00%		0.00%	35.07%	5.68%	0.00%	0.00%	0.45%	0.33%	0.05%		6.67%	10.18%	3.60%	0.03%	37.95%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$783,626	A-4, LN 47	\$0	\$0	\$783,626	\$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	\$2,275,166	A-4, LN 48	\$0	\$444,793	\$0	\$0	\$0	\$39,636	\$0	\$1,877		\$296,960	\$636,730	\$0	\$0	\$855,169
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	\$3,058,792		\$0	\$444,793	\$783,626	\$0	\$0	\$39,636	\$0	\$1,877		\$296,960	\$636,730	\$0	\$0	\$855,169
16		% DISTRIBUTION	100.00%		0.00%	14.54%	25.62%	0.00%	0.00%	1.30%	0.00%	0.06%		9.71%	20.82%	0.00%	0.00%	27.96%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$3,184,018	A-5, LN 22	\$0	\$1,664,266	\$0	\$0	\$0	\$0	\$26,298	\$1,075		\$117,303	\$0	\$203,506	\$0	\$1,171,569
25		TOTAL PLANT SPECIFIC EXPENSE	\$8,163,821		\$0	\$2,782,684	\$892,827	\$0	\$0	\$48,285	\$32,560	\$3,855		\$542,334	\$832,346	\$272,611	\$578	\$2,755,741
26		% DISTRIBUTION	100.00%		0.00%	34.09%	10.94%	0.00%	0.00%	0.59%	0.40%	0.05%		6.64%	10.20%	3.34%	0.01%	33.76%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE	TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE			B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	TERM	FACILITY			
1		CENTRAL OFFICE EQUIPMENT	\$123,958,255	A-4,LN 38	\$0	\$18,012,448	\$17,133,601	\$0	\$0	\$1,518,092	\$0	\$64,539	\$14,861,897	\$33,654,236	\$0	\$0	\$38,713,441	
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	\$203,643,933	A-5,LN 21	\$0	\$92,288,144	\$0	\$0	\$0	\$0	\$1,144,329	\$67,670	\$7,992,759	\$0	\$11,603,338	\$0	\$90,547,694	
4		TOTAL	\$327,602,188		\$0	\$110,300,592	\$17,133,601	\$0	\$0	\$1,518,092	\$1,144,329	\$132,209	\$22,854,656	\$33,654,236	\$11,603,338	\$0	\$129,261,135	
5		% DISTRIBUTION	100.00%		0.00%	33.67%	5.23%	0.00%	0.00%	0.46%	0.35%	0.04%	6.98%	10.27%	3.54%	0.00%	39.46%	
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	\$4,388,700	LN 5	\$0	\$1,613,200	\$243,864	\$0	\$0	\$23,118	\$17,989	\$2,147	\$293,534	\$429,169	\$172,866	\$0	\$1,592,813	
8	6540	ACCESS / USF EXPENSE	\$2,429,452	DIRECT	\$0	\$2,429,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$461,808	A-3,LN 5	\$0	\$155,507	\$26,731	\$0	\$0	\$1,887	\$1,287	\$193	\$30,940	\$48,204	\$16,455	\$140	\$180,462	
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$50,007	A-4,LN 47	\$0	\$0	\$50,007	\$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	\$3,822,220	A-4,LN 48	\$0	\$729,627	\$0	\$0	\$0	\$67,098	\$0	\$3,105	\$519,277	\$1,092,130	\$0	\$0	\$1,410,983	
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	\$3,649,224	A-5,LN 22	\$0	\$1,534,319	\$0	\$0	\$0	\$0	\$18,055	\$1,039	\$148,047	\$0	\$186,478	\$0	\$1,761,285	
17		TOTAL DEP EXP - PLANT IN SERVICE	\$7,983,259		\$0	\$2,419,452	\$76,739	\$0	\$0	\$68,985	\$19,342	\$4,338	\$698,265	\$1,140,334	\$202,933	\$140	\$3,352,731	
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	\$7,983,259		\$0	\$2,419,452	\$76,739	\$0	\$0	\$68,985	\$19,342	\$4,338	\$698,265	\$1,140,334	\$202,933	\$140	\$3,352,731	
20		% DISTRIBUTION	100.00%		0.00%	30.31%	0.96%	0.00%	0.00%	0.86%	0.24%	0.05%	8.75%	14.28%	2.54%	0.00%	42.00%	
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + Direc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	6564	INTANGIBLE ASSETS	\$41,947	A-3,LN 10	\$0	\$16,090	\$2,711	\$0	\$0	\$214	\$172	\$23	\$2,584	\$4,193	\$1,654	\$1	\$14,305	
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	\$41,947		\$0	\$16,090	\$2,711	\$0	\$0	\$214	\$172	\$23	\$2,584	\$4,193	\$1,654	\$1	\$14,305	
28		% DISTRIBUTION	100.00%		0.00%	38.36%	6.46%	0.00%	0.00%	0.51%	0.41%	0.05%	6.16%	10.00%	3.94%	0.00%	34.10%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$14,843,359		\$0	\$6,478,195	\$323,313	\$0	\$0	\$92,317	\$37,503	\$6,507	\$994,383	\$1,573,697	\$377,453	\$141	\$4,959,849	
30		% DISTRIBUTION	100.00%		0.00%	43.64%	2.18%	0.00%	0.00%	0.62%	0.25%	0.04%	6.70%	10.60%	2.54%	0.00%	33.41%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$11,865	A-3,LN 5	\$0	\$3,377	\$1,273	\$0	\$0	\$5	\$3	\$0	\$802	\$996	\$61	\$7	\$5,342	
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$328,823	A-4,LN 43	\$0	\$33,035	\$30,148	\$0	\$0	\$1,829	\$0	(\$0)	\$45,223	\$119,860	\$0	\$0	\$98,728	
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$268,535	A-5,LN 22	\$0	\$73,161	\$0	\$0	\$0	\$0	\$414	\$23	\$11,706	\$0	\$9,970	\$0	\$173,262	
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	\$609,223		\$0	\$109,572	\$31,421	\$0	\$0	\$1,834	\$417	\$23	\$57,731	\$120,856	\$10,031	\$7	\$277,332	

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT	DEDICATED		SPECIAL ACCESS	CHANNEL MILEAGE		B&C	WBI		
					IN EXCESS OF CAP		SWITCHING	EQUAL ACCESS		INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM			TERM	FACILITY
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$1,239,473	A-3, LN 10		\$0	\$495,323	\$65,540	\$0	\$0	\$9,060	\$7,026	\$529	\$79,627	\$115,354	\$43,638	\$19	\$423,357
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATOR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	(\$51)	DIRECT		\$0	\$0	\$0	\$0	(\$51)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$153	DIRECT		\$0	\$0	\$0	\$0	\$153	\$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	\$18,502	A-3, LN 22		\$0	\$15,644	\$2,331	\$0	\$0	\$300	\$213	\$15	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$7,664	AL-1, LN 12		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,664	\$0
11		- END USER PAYMENT & COLLECTION	\$13,602	AL-1, LN 13		\$0	\$4,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,998	\$0
12		- END USER BILLING INQUIRY	\$4,403	AL-1, LN 14		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,403	\$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	\$44,171			\$0	\$20,248	\$2,331	\$0	\$0	\$300	\$213	\$15	\$0	\$0	\$0	\$21,065	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$11,471	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,471	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$205,436	DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,436	\$0
23		- END USER COMMON LINE	\$36,254	DIRECT		\$0	\$36,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$177,871	A-3, LN 24		\$0	\$0	\$17,192	\$0	\$0	\$5,318	\$4,096	\$158	\$21,336	\$25,093	\$12,684	\$0	\$91,993
25		SUBTOTAL CUSTOMER SERVICES	\$431,033			\$0	\$36,254	\$17,192	\$0	\$0	\$5,318	\$4,096	\$158	\$21,336	\$25,093	\$12,684	\$216,908	\$91,993
26		TOTAL CAT 1 AND CAT 2	\$475,204			\$0	\$56,502	\$19,523	\$0	\$0	\$5,618	\$4,309	\$173	\$21,336	\$25,093	\$12,684	\$237,973	\$91,993
27		% DISTRIBUTION	100.00%		0.00%	11.89%	4.11%	0.00%	0.00%	1.18%	0.91%	0.04%	4.49%	5.28%	2.67%	50.08%	19.36%	
28	3.0	ALL OTHER CUSTOMER SERVICE	\$558,868	/LN 34		\$0	\$58,322	\$22,539	\$0	\$180	\$1,895	\$1,364	\$212	\$23,198	\$32,423	\$14,798	\$283,993	\$119,945
29		TOTAL SERVICES EXPENSE	\$1,034,174			\$0	\$114,824	\$42,062	\$0	\$281	\$7,513	\$5,673	\$385	\$44,534	\$57,516	\$27,481	\$521,966	\$211,938
30		% DISTRIBUTION	100.00%		0.00%	11.10%	4.07%	0.00%	0.03%	0.73%	0.55%	0.04%	4.31%	5.56%	2.66%	50.47%	20.49%	
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$2,273,646			\$0	\$610,147	\$107,602	\$0	\$281	\$16,573	\$12,699	\$914	\$124,161	\$172,869	\$71,119	\$521,984	\$635,295
32		% DISTRIBUTION	100.00%		0.00%	26.84%	4.73%	0.00%	0.01%	0.73%	0.56%	0.04%	5.46%	7.60%	3.13%	22.96%	27.94%	
33		CUSTOMER OPERATIONS EXCL MARKETING	\$475,306			\$0	\$56,502	\$19,523	\$0	\$102	\$5,618	\$4,309	\$173	\$21,336	\$25,093	\$12,684	\$237,973	\$91,993
34		% DISTRIBUTION	100.00%		0.00%	11.89%	4.11%	0.00%	0.02%	1.18%	0.91%	0.04%	4.49%	5.28%	2.67%	50.07%	19.35%	
		SPECIAL APP. % DISTRIBUTION FOR GENERAL	\$1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0

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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	\$8,163,821	A-9, LN 25	\$0	\$2,782,684	\$892,827	\$0	\$0	\$48,285	\$32,560	\$3,855	\$542,334	\$832,346	\$272,611	\$578	\$2,755,741
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	\$4,388,700	A-10, LN 8	\$0	\$1,613,200	\$243,864	\$0	\$0	\$23,118	\$17,989	\$2,147	\$293,534	\$429,169	\$172,866	\$0	\$1,592,813
4		ACCESS CHARGE EXPENSE	\$2,429,452	A-10, LN 9	\$0	\$2,429,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$2,273,646	A-11, LN 31	\$0	\$610,147	\$107,602	\$0	\$281	\$16,573	\$12,699	\$914	\$124,161	\$172,869	\$71,119	\$521,984	\$635,295
6		TOTAL BIG THREE EXPENSES	\$17,255,620		\$0	\$7,435,485	\$1,244,293	\$0	\$281	\$87,976	\$63,247	\$6,916	\$960,030	\$1,434,384	\$516,596	\$522,563	\$4,983,849
7		% DISTRIBUTION	100.00%		0.00%	43.09%	7.21%	0.00%	0.00%	0.51%	0.37%	0.04%	5.56%	8.31%	2.99%	3.03%	28.88%
		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	\$7,232,650	LN 7	\$0	\$3,057,510	\$518,181	\$0	\$126	\$34,650	\$24,918	\$3,158	\$432,912	\$634,875	\$238,917	\$217,988	\$2,069,414
10		TOTAL CORPORATE OPERATIONS	\$7,232,650		\$0	\$3,057,510	\$518,181	\$0	\$126	\$34,650	\$24,918	\$3,158	\$432,912	\$634,875	\$238,917	\$217,988	\$2,069,414
11		% DISTRIBUTION	100.00%		0.00%	42.27%	7.16%	0.00%	0.00%	0.48%	0.34%	0.04%	5.99%	8.78%	3.30%	3.01%	28.61%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	(\$1)	A-3, LN 10	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	(\$1)		\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$3,720	A-3, LN 10	\$0	\$1,262	\$210	\$0	\$0	\$17	\$11	\$1	\$248	\$371	\$130	\$0	\$1,468
21		TOTAL	\$3,720		\$0	\$1,262	\$210	\$0	\$0	\$17	\$11	\$1	\$248	\$371	\$130	\$0	\$1,468
22		OPERATING TAXES															
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$588,722	A-3, LN 10	\$0	\$211,117	\$31,800	\$0	\$0	\$3,035	\$2,271	\$288	\$38,981	\$61,636	\$20,665	\$10	\$218,920
26		TOTAL OPERATING TAXES	\$588,722		\$0	\$211,117	\$31,800	\$0	\$0	\$3,035	\$2,271	\$288	\$38,981	\$61,636	\$20,665	\$10	\$218,920