

Merged Group E -- Part 36 PYCOS

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Merged Group E -- Part 36 PYCOS

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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		
	REVENUE REQUIREMENT SUMMARY												
1	NET INVESTMENT FOR SETTLEMENTS	\$34,654,688	S-2, LN 35	\$0	\$7,677,809	\$0	\$6,070,679	\$7,215,219	\$3,054,521	\$626,258	\$56,637	\$0	\$0
2	RATE OF RETURN	9.75%		0.00%	9.75%	0.00%	9.75%	9.75%	9.75%	9.75%	0.00%	0.00%	9.75%
3	RETURN ON INVESTMENT	\$3,378,832	LN 1*LN 2	\$0	\$748,586	\$0	\$591,891	\$703,484	\$297,816	\$61,060	\$5,522	\$0	\$0
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$3,378,832	LN 3-LN 4	\$0	\$748,586	\$0	\$591,891	\$703,484	\$297,816	\$61,060	\$5,522	\$0	\$0
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$846,756	LN 28	\$0	\$187,164	\$0	\$151,000	\$173,157	\$75,115	\$15,351	\$1,405	\$0	\$0
7	LESS: FEDERAL ITC AMORTIZATION	\$190,982	S-12, LN 29	\$0	\$43,925	\$0	\$23,349	\$51,588	\$14,932	\$3,278	\$227	\$0	\$0
8	NET FEDERAL INCOME TAX	\$655,774	LN 6-LN 7	\$0	\$143,240	\$0	\$127,651	\$121,570	\$60,182	\$12,073	\$1,178	\$0	\$0
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$512,042	LN 33	\$0	\$106,567	\$0	\$117,540	\$87,935	\$34,413	\$42,213	\$996	\$0	\$0
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$512,042	LN 9-LN 10	\$0	\$106,567	\$0	\$117,540	\$87,935	\$34,413	\$42,213	\$996	\$0	\$0
13	OPERATING EXPENSE AND TAX	\$27,719,826	S-8, LN 20	\$0	\$7,125,434	\$0	\$3,395,443	\$6,013,930	\$1,949,046	\$352,883	\$36,231	\$0	\$0
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$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
16	BASIS FOR GROSS RECEIPTS TAX	\$32,266,474	5+8+11 thru 15	\$0	\$8,123,827	\$0	\$4,232,526	\$6,926,919	\$2,341,457	\$468,229	\$43,926	\$0	\$0
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)												
18	GROSS RECEIPTS/PSC TAX	\$40,038	LN 16*LN 17	\$0	\$9,189	\$0	\$5,134	\$9,128	\$3,708	\$69	\$45	\$0	\$0
19	TOTAL REVENUE REQUIREMENT	\$32,306,513		\$0	\$8,133,017	\$0	\$4,237,659	\$6,936,046	\$2,345,165	\$468,298	\$43,971	\$0	\$0

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	\$3,378,832	LN 3	\$0	\$748,586	\$0	\$591,891	\$703,484	\$297,816	\$61,060	\$5,522	\$0	\$0
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	\$2,434	S-12, LN 25+26	\$0	\$567	\$0	\$494	\$494	\$310	\$34	\$9	\$0	\$0
23	TOTAL INCOME ADJUSTMENTS	\$2,434	LN 21+22	\$0	\$567	\$0	\$494	\$494	\$310	\$34	\$9	\$0	\$0
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$3,185,416		\$0	\$704,095	\$0	\$568,049	\$651,402	\$282,574	\$57,749	\$5,285	\$0	\$0
26	FEDERAL INCOME TAX @ 26.58%	\$846,756	LN 25*FIT	\$0	\$187,164	\$0	\$151,000	\$173,157	\$75,115	\$15,351	\$1,405	\$0	\$0
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	\$846,756	LN 26-LN 27	\$0	\$187,164	\$0	\$151,000	\$173,157	\$75,115	\$15,351	\$1,405	\$0	\$0
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	\$4,032,173	LN 25+LN 28-S-12, LN 30	\$0	\$891,259	\$0	\$719,049	\$824,559	\$357,688	\$73,099	\$6,690	\$0	\$0
31	STATE INCOME TAX @ 12.70%	\$512,042	LN 30*SIT	\$0	\$106,567	\$0	\$117,540	\$87,935	\$34,413	\$42,213	\$996	\$0	\$0
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	\$512,042		\$0	\$106,567	\$0	\$117,540	\$87,935	\$34,413	\$42,213	\$996	\$0	\$0

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$13,499,074	S-3,LN 10	\$0	\$3,241,817	\$0	\$1,625,861	\$3,187,247	\$857,391	\$168,213	\$15,023	\$0	\$0	\$4,403,522	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$14,813,790	S-4,LN 52	\$0	\$7,911,014	\$0	\$0	\$3,201,402	\$1,388,513	\$0	\$0	\$0	\$0	\$2,312,861	\$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		\$49,230,168	S-4,LN 78	\$0	\$8,105,369	\$0	\$15,898,132	\$7,850,183	\$2,766,231	\$1,613,066	\$87,092	\$0	\$0	\$12,910,095	\$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		\$141,248,682	S-5,LN 42	\$0	\$32,633,612	\$0	\$9,958,379	\$32,061,464	\$10,866,029	\$460,777	\$167,932	\$0	\$0	\$55,100,490	\$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		\$28,346	S-3,LN 36	\$0	\$6,874	\$0	\$3,322	\$6,137	\$2,011	\$245	\$34	\$0	\$0	\$9,724	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$218,820,060		\$0	\$51,898,685	\$0	\$27,485,694	\$46,306,434	\$15,880,175	\$2,242,301	\$270,081	\$0	\$0	\$74,736,690	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%	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		\$3,327,029	S-6,LN 15	\$0	\$793,221	\$0	\$540,698	\$1,217,590	\$144,928	\$136,469	(\$7,336)	\$0	\$0	\$501,459	\$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		\$93,962	S-6,LN 27	\$0	\$24,003	\$0	\$1,681	\$20,771	\$13,329	\$292	\$266	\$0	\$0	\$33,621	\$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			\$222,241,051		\$0	\$52,715,909	\$0	\$28,028,072	\$47,544,795	\$16,038,432	\$2,379,062	\$263,011	\$0	\$0	\$75,271,770	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.72%	0.00%	12.61%	21.39%	7.22%	1.07%	0.12%	0.00%	0.00%	33.87%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$182,639,756	S-7,LN 18	\$0	\$44,025,438	\$0	\$21,247,774	\$39,404,183	\$12,365,447	\$1,733,062	\$192,709	\$0	\$0	\$63,671,144	\$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		\$53,158	S-7,LN 25	\$0	\$13,579	\$0	\$951	\$11,751	\$7,541	\$165	\$150	\$0	\$0	\$19,021	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$6,751,421	S-7,LN 32	\$0	\$1,462,019	\$0	\$876,973	\$1,361,122	\$743,159	\$39,162	\$15,422	\$0	\$0	\$2,253,564	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$6,291	S-7,LN 38	\$0	\$1,521	\$0	\$579	\$1,674	\$400	\$568	\$17	\$0	\$0	\$1,532	\$0
26	NET TELEPHONE PLANT			\$32,790,425		\$0	\$7,213,352	\$0	\$5,901,796	\$6,766,065	\$2,921,886	\$606,105	\$54,712	\$0	\$0	\$9,326,510	\$0
27	% DISTRIBUTION			100.00%		0.00%	22.00%	0.00%	18.00%	20.63%	8.91%	1.85%	0.17%	0.00%	0.00%	28.44%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$925,337	S-6,LN 31	\$0	\$215,081	\$0	\$57,926	\$251,874	\$65,678	\$3,297	\$614	\$0	\$0	\$330,868	\$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		\$938,926		\$0	\$249,376	\$0	\$110,958	\$197,281	\$66,957	\$16,856	\$1,311	\$0	\$0	\$296,187	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$34,654,688		\$0	\$7,677,809	\$0	\$6,070,679	\$7,215,219	\$3,054,521	\$626,258	\$56,637	\$0	\$0	\$9,953,564	\$0
36	% DISTRIBUTION			100.00%		0.00%	22.16%	0.00%	17.52%	20.82%	8.81%	1.81%	0.16%	0.00%	0.00%	28.72%	0.00%

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OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS															
2	BIG THREE EXPENSES			\$13,270,017		\$0	\$3,223,219	\$0	\$1,519,677	\$3,005,706	\$943,332	\$157,639	\$18,000	\$0	\$0	\$4,402,444
3	% DISTRIBUTION			100.00%		0.00%	24.29%	0.00%	11.45%	22.65%	7.11%	1.19%	0.14%	0.00%	0.00%	33.18%
4	- CLASS B SEPARATIONS															
5	COE, IOT AND C&WF			\$205,292,640		\$0	\$48,649,994	\$0	\$25,856,511	\$43,113,050	\$15,020,773	\$2,073,844	\$255,024	\$0	\$0	\$70,323,445
6	% DISTRIBUTION			100.00%		0.00%	23.70%	0.00%	12.59%	21.00%	7.32%	1.01%	0.12%	0.00%	0.00%	34.26%
LAND AND SUPPORT ASSETS																
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$13,269,422	LN 6+DIRECT	\$0	\$3,187,149	\$0	\$1,598,519	\$3,135,449	\$841,116	\$166,983	\$14,790	\$0	\$0	\$4,325,416
9	GENERAL PURPOSE COMPUTERS			\$229,652	LN 6+DIRECT	\$0	\$54,669	\$0	\$27,343	\$51,798	\$16,275	\$1,230	\$233	\$0	\$0	\$78,106
10	TOTAL LAND AND SUPPORT ASSETS			\$13,499,074		\$0	\$3,241,817	\$0	\$1,625,861	\$3,187,247	\$857,391	\$168,213	\$15,023	\$0	\$0	\$4,403,522
11	% DISTRIBUTION			100.00%		0.00%	24.02%	0.00%	12.04%	23.61%	6.35%	1.25%	0.11%	0.00%	0.00%	32.62%
GEN SUPPORT ASSETS, COE, INFORMATION																
12	ORIG/TERM, AND C&WF			\$218,791,714		\$0	\$51,891,811	\$0	\$27,482,372	\$46,300,297	\$15,878,164	\$2,242,056	\$270,047	\$0	\$0	\$74,726,967
14	% DISTRIBUTION			100.00%		0.00%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%
TANGIBLE ASSETS																
15	CAPITAL LEASES		2681													
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$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
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$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
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$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
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%
GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$218,791,714		\$0	\$51,891,811	\$0	\$27,482,372	\$46,300,297	\$15,878,164	\$2,242,056	\$270,047	\$0	\$0	\$74,726,967
33	% DISTRIBUTION			100.00%		0.00%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%
INTANGIBLE ASSETS																
34	ALLOCATED		2690	\$28,346	LN 33	\$0	\$6,874	\$0	\$3,322	\$6,137	\$2,011	\$245	\$34	\$0	\$0	\$9,724
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$28,346		\$0	\$6,874	\$0	\$3,322	\$6,137	\$2,011	\$245	\$34	\$0	\$0	\$9,724
37	% DISTRIBUTION			100.00%		0.00%	24.25%	0.00%	11.72%	21.65%	7.09%	0.86%	0.12%	0.00%	0.00%	34.30%

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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%	50.90%	0.00%	25.82%	10.13%	0.00%	13.15%
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%	21.98%	0.00%	27.84%	7.60%	0.00%	42.59%
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	COE BOOK COST											
17	OPERATOR SYSTEMS EQUIPMENT											
18	MANUAL SWITCHBOARDS	2220	1.1									
19	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	AUXILIARY SWITCHBOARDS	2220	1.2									
26	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	SERVICE OBSERVING	2220	1.3									
31	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TRAFFIC SERVICE POSITIONS	2220	1.4									
36	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						MESSAGE TOLL		INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL				
	TANDEM SWITCHING EQUIPMENT	2210	2.0													
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$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%	0.00%	0.00%	0.00%	0.00%
	LOCAL SWITCHING EQUIPMENT	2210	3.0													
48	ACCESS		3.1	\$14,813,790	LN 13	\$0	\$7,911,014	\$0	\$0	\$3,201,402	\$1,388,513	\$0	\$0	\$0	\$2,312,861	\$0
49	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$14,813,790		\$0	\$7,911,014	\$0	\$0	\$3,201,402	\$1,388,513	\$0	\$0	\$0	\$2,312,861	\$0
51	% DISTRIBUTION			100.00%		0.00%	53.40%	0.00%	0.00%	21.61%	9.37%	0.00%	0.00%	0.00%	15.61%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$14,813,790		\$0	\$7,911,014	\$0	\$0	\$3,201,402	\$1,388,513	\$0	\$0	\$0	\$2,312,861	\$0
53	% DISTRIBUTION			100.00%		0.00%	53.40%	0.00%	0.00%	21.61%	9.37%	0.00%	0.00%	0.00%	15.61%	0.00%
	CENTRAL OFFICE TRANSMISSION	2230	4.0													
54	EXCHANGE CIRCUIT		4.1													
55	4.11 - EXCH-WB = DS1 >		4.11	\$3,997,010	AL-1,LN12	\$0	\$17,595	\$0	\$3,275,553	\$27,459	\$10,877	\$423,524	\$346	\$0	\$241,656	\$0
56	EXCH TRUNK - EAS		4.121	\$503,158	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,158	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$7,021,937	DIRECT	\$0	\$0	\$0	\$7,021,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$27,827,864	AL-1,LN 2	\$0	\$6,875,292	\$0	\$165,388	\$6,726,600	\$2,502,378	\$75,711	\$50,465	\$0	\$0	\$11,432,031
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$573,203	DIRECT	\$0	\$0	\$0	\$332,496	\$0	\$0	\$206,151	\$4,758	\$0	\$0	\$29,797
62	SUBTOTAL EXCHANGE CIRCUIT			\$39,923,172		\$0	\$6,892,887	\$0	\$10,795,374	\$6,754,060	\$2,513,254	\$705,386	\$55,569	\$0	\$0	\$12,206,642
63	% DISTRIBUTION			100.00%		0.00%	17.27%	0.00%	27.04%	16.92%	6.30%	1.77%	0.14%	0.00%	0.00%	30.58%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$391,437	DIRECT	\$0	\$0	\$0	\$391,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$5,209,165	AL-1,LN14	\$0	\$0	\$0	\$4,529,362	\$0	\$0	\$679,462	\$341	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$2,192,758	AL-1,LN6	\$0	\$778,211	\$0	\$174,380	\$636,911	\$193,911	\$228,219	\$17,709	\$0	\$0	\$163,417
68	4.231PL - IXC PL = DSO		4.231 PL	\$21,051	DIRECT	\$0	\$0	\$0	\$7,578	\$0	\$0	\$0	\$13,473	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$7,422,974		\$0	\$778,211	\$0	\$4,711,320	\$636,911	\$193,911	\$907,680	\$31,523	\$0	\$0	\$163,417
71	% DISTRIBUTION			100.00%		0.00%	10.48%	0.00%	63.47%	8.58%	2.61%	12.23%	0.42%	0.00%	0.00%	2.20%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,492,585	LN 15+DIRECT	\$0	\$434,271	\$0	\$0	\$459,213	\$59,065	\$0	\$0	\$0	\$540,036	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,492,585		\$0	\$434,271	\$0	\$0	\$459,213	\$59,065	\$0	\$0	\$0	\$540,036	\$0
76	% DISTRIBUTION			100.00%		0.00%	29.10%	0.00%	0.00%	30.77%	3.96%	0.00%	0.00%	0.00%	0.00%	36.18%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$49,230,168		\$0	\$8,105,369	\$0	\$15,898,132	\$7,850,183	\$2,766,231	\$1,613,066	\$87,092	\$0	\$0	\$12,910,095
79	% DISTRIBUTION			100.00%		0.00%	16.46%	0.00%	32.29%	15.95%	5.62%	3.28%	0.18%	0.00%	0.00%	26.22%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$64,043,958		\$0	\$16,016,382	\$0	\$15,898,132	\$11,051,586	\$4,154,744	\$1,613,066	\$87,092	\$0	\$0	\$15,222,956
81	% DISTRIBUTION			100.00%		0.00%	25.01%	0.00%	24.82%	17.26%	6.49%	2.52%	0.14%	0.00%	0.00%	23.77%

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	26.52%	8.73%	0.00%	0.00%	0.00%	0.00%	39.74%
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%	24.79%	0.00%	0.37%	25.11%	8.03%	0.25%	0.09%	0.00%	0.00%	41.35%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.22%	0.00%	79.10%	0.29%	0.10%	17.04%	0.03%	0.00%	0.00%	3.22%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	82.25%	0.00%	0.00%	17.71%	0.03%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	35.63%	0.00%	6.11%	36.04%	10.59%	4.96%	0.39%	0.00%	0.00%	6.29%
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%	21.98%	0.00%	0.00%	27.84%	7.60%	0.00%	0.00%	0.00%	0.00%	42.59%
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			\$127,678,766	LN 3	\$0	\$31,633,660	\$0	\$556,307	\$30,819,448	\$10,529,799	\$311,040	\$145,584	\$0	\$0	\$53,682,929
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$127,678,766		\$0	\$31,633,660	\$0	\$556,307	\$30,819,448	\$10,529,799	\$311,040	\$145,584	\$0	\$0	\$53,682,929
22	EXCHANGE WIDEBAND - JOINT			\$1,795,396	LN 4	\$0	\$5,261	\$0	\$1,637,371	\$7,792	\$3,853	\$54,074	\$674	\$0	\$0	\$86,370
23	EXCHANGE WIDEBAND - DIRECT			\$5,165,552	DIRECT	\$0	\$0	\$0	\$5,165,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$6,960,947		\$0	\$5,261	\$0	\$6,802,923	\$7,792	\$3,853	\$54,074	\$674	\$0	\$0	\$86,370
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$604,421	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604,421
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$604,421		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604,421
28	INTEREXCHANGE WIDEBAND			\$2,555,381	LN 5	\$0	\$0	\$0	\$2,520,595	\$0	\$0	\$34,057	\$729	\$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	\$2,555,381		\$0	\$0	\$0	\$2,520,595	\$0	\$0	\$34,057	\$729	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,635,623	LN 6	\$0	\$517,422	\$0	\$78,554	\$596,435	\$229,680	\$61,607	\$20,945	\$0	\$0	\$130,979
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	\$1,635,623		\$0	\$517,422	\$0	\$78,554	\$596,435	\$229,680	\$61,607	\$20,945	\$0	\$0	\$130,979
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$4,632	DIRECT	\$0	\$4,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$1,808,912	LN 8	\$0	\$472,636	\$0	\$0	\$637,789	\$102,696	\$0	\$0	\$0	\$0	\$595,790
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	\$1,808,912		\$0	\$472,636	\$0	\$0	\$637,789	\$102,696	\$0	\$0	\$0	\$0	\$595,790
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			\$141,248,682		\$0	\$32,633,612	\$0	\$9,958,379	\$32,061,464	\$10,866,029	\$460,777	\$167,932	\$0	\$0	\$55,100,490
43	% DISTRIBUTION			100.00%		0.00%	23.10%	0.00%	7.05%	22.70%	7.69%	0.33%	0.12%	0.00%	0.00%	39.01%

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%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%	0.00%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.10%	0.00%	7.05%	22.70%	7.69%	0.33%	0.12%	0.00%	0.00%	39.01%	0.00%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	75.48%	0.00%	0.00%	0.00%	24.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$3,327,029	LN 1+DIRECT	\$0	\$793,221	\$0	\$540,698	\$1,217,590	\$144,928	\$136,469	(\$7,336)	\$0	\$0	\$501,459	\$0
15	TOTAL TPUC - SHORT TERM			\$3,327,029		\$0	\$793,221	\$0	\$540,698	\$1,217,590	\$144,928	\$136,469	(\$7,336)	\$0	\$0	\$501,459	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$93,962	LN 1+DIRECT	\$0	\$24,003	\$0	\$1,681	\$20,771	\$13,329	\$292	\$266	\$0	\$0	\$33,621	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$93,962		\$0	\$24,003	\$0	\$1,681	\$20,771	\$13,329	\$292	\$266	\$0	\$0	\$33,621	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$3,420,991		\$0	\$817,224	\$0	\$542,378	\$1,238,361	\$158,257	\$136,761	(\$7,070)	\$0	\$0	\$535,080	\$0
MATERIALS AND SUPPLIES																	
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$925,337	LN 2+DIRECT	\$0	\$215,081	\$0	\$57,926	\$251,874	\$65,678	\$3,297	\$614	\$0	\$0	\$330,868	\$0
31	TOTAL			\$925,337		\$0	\$215,081	\$0	\$57,926	\$251,874	\$65,678	\$3,297	\$614	\$0	\$0	\$330,868	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.24%	0.00%	6.26%	27.22%	7.10%	0.36%	0.07%	0.00%	0.00%	35.76%	0.00%
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	24.02%	0.00%	12.04%	23.61%	6.35%	1.25%	0.11%	0.00%	0.00%	32.62%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	25.01%	0.00%	24.82%	17.26%	6.49%	2.52%	0.14%	0.00%	0.00%	23.77%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5, LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	23.10%	0.00%	7.05%	22.70%	7.69%	0.33%	0.12%	0.00%	0.00%	39.01%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%
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%
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%
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%
9	PLANT HELD FOR FUTURE USE	2902		0.00%	S-6, LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6, LN 27	0.00%	25.55%	0.00%	1.79%	22.11%	14.19%	0.31%	0.28%	0.00%	0.00%	35.78%
ACCUM DEPRECIATION - PLANT IN SERVICE 3100																
11	GENERAL SUPPORT			\$10,549,904	LN 1+DIRECT	\$0	\$2,546,831	\$0	\$1,281,505	\$2,540,246	\$628,398	\$145,744	\$10,819	\$0	\$0	\$3,396,361
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$13,537,362	S-4, LN53+DIR	\$0	\$7,184,571	\$0	\$0	\$2,973,663	\$1,158,017	\$0	\$0	\$0	\$0	\$2,221,110
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$33,406,200	S-4, LN79+DIR	\$0	\$5,325,617	\$0	\$11,349,207	\$5,490,539	\$1,536,106	\$1,148,203	\$30,413	\$0	\$0	\$8,526,117
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$125,146,290	LN 4+DIRECT	\$0	\$28,968,419	\$0	\$8,617,062	\$28,399,735	\$9,042,925	\$439,116	\$151,478	\$0	\$0	\$49,527,556
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$182,639,756		\$0	\$44,025,438	\$0	\$21,247,774	\$39,404,183	\$12,365,447	\$1,733,062	\$192,709	\$0	\$0	\$63,671,144
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION																
TANGIBLE ASSETS 3400																
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$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
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$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
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$53,158	LN 10+DIRECT	\$0	\$13,579	\$0	\$951	\$11,751	\$7,541	\$165	\$150	\$0	\$0	\$19,021
26	TOTAL ACCUM AMORTIZATION			\$53,158		\$0	\$13,579	\$0	\$951	\$11,751	\$7,541	\$165	\$150	\$0	\$0	\$19,021
NET OPERATING DEFERRED INC TAX 4100&																
27	GENERAL SUPPORT	4340		\$251,884	LN 1+DIRECT	\$0	\$53,860	\$0	\$31,791	\$56,541	\$28,715	\$2,357	\$550	\$0	\$0	\$78,070
28	CENTRAL OFFICE EQUIP			\$1,665,141	LN 2+DIRECT	\$0	\$305,827	\$0	\$459,093	\$265,532	\$166,012	\$27,481	\$5,409	\$0	\$0	\$435,788
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$4,490,203	LN 4+DIRECT	\$0	\$1,031,094	\$0	\$339,516	\$966,271	\$509,866	\$7,610	\$8,827	\$0	\$0	\$1,627,020
31	UNDISTRIBUTED			\$344,193	LN 5+DIRECT	\$0	\$71,239	\$0	\$46,574	\$72,778	\$38,566	\$1,714	\$636	\$0	\$0	\$112,686
32	TOTAL NET DEFERRED INCOME TAX			\$6,751,421		\$0	\$1,462,019	\$0	\$876,973	\$1,361,122	\$743,159	\$39,162	\$15,422	\$0	\$0	\$2,253,564
CUST. DEPOSITS & OTHER DEF CRS-NET 4040&																
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$6,291	S-3, LN 3	\$0	\$1,521	\$0	\$579	\$1,674	\$400	\$568	\$17	\$0	\$0	\$1,532
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$6,291		\$0	\$1,521	\$0	\$579	\$1,674	\$400	\$568	\$17	\$0	\$0	\$1,532

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		\$131,996	S-9,LN 7	\$0	\$34,315	\$0	\$20,132	\$28,810	\$16,964	(\$492)	\$339	\$0	\$0	\$31,929	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$1,273,630	S-9,LN 8	\$0	\$303,533	\$0	\$158,568	\$294,595	\$87,778	\$14,164	\$1,398	\$0	\$0	\$413,593	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$2,882,341	S-9,LN 15	\$0	\$678,113	\$0	\$713,628	\$518,020	\$203,183	\$89,385	\$3,487	\$0	\$0	\$676,524	\$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		\$4,363,627	S-9,LN 25	\$0	\$1,010,912	\$0	\$295,308	\$1,130,853	\$314,842	\$14,280	\$4,531	\$0	\$0	\$1,592,901	\$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		\$3,868,263	S-10,LN 13	\$0	\$925,305	\$0	\$476,705	\$849,786	\$284,570	\$45,972	\$4,432	\$0	\$0	\$1,281,493	\$0
8	ACCESS / USF EXPENSE	6540		\$750,157	S-10,LN 14	\$0	\$717,394	\$0	\$0	\$32,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$1,232,440	S-11,LN 12	\$0	\$305,909	\$0	\$24,685	\$309,357	\$88,511	\$4,625	\$4,551	\$0	\$0	\$494,802	\$0
10	SERVICES EXPENSE	6620		\$923,346	S-11,LN 44	\$0	\$302,981	\$0	\$9,351	\$197,690	\$52,225	\$3,377	\$1,000	\$0	\$0	\$356,723	\$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		\$5,430,290	S-12,LN 11+12	\$0	\$1,351,928	\$0	\$640,360	\$1,169,503	\$385,019	\$48,798	\$6,698	\$0	\$0	\$1,827,985	\$0
13	SUBTOTAL OPERATING EXPENSES			\$20,856,090		\$0	\$5,630,389	\$0	\$2,338,737	\$4,531,377	\$1,433,093	\$220,109	\$26,435	\$0	\$0	\$6,675,951	\$0
14	% DISTRIBUTION			100.00%		0.00%	27.00%	0.00%	11.21%	21.73%	6.87%	1.06%	0.13%	0.00%	0.00%	32.01%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$5,912,797	S-10,LN 22+29	\$0	\$1,271,864	\$0	\$921,386	\$1,305,816	\$426,777	\$125,330	\$8,433	\$0	\$0	\$1,853,192	\$0
16	OTHER OPERATING TAX	7240		\$1,241,049	S-12,LN 33	\$0	\$291,308	\$0	\$157,590	\$256,233	\$106,871	\$8,420	\$1,584	\$0	\$0	\$419,042	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$290,111)	S-10,LN 37	\$0	(\$68,128)	\$0	(\$22,269)	(\$79,497)	(\$17,694)	(\$976)	(\$221)	\$0	\$0	(\$101,326)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$27,719,826		\$0	\$7,125,434	\$0	\$3,395,443	\$6,013,930	\$1,949,046	\$352,883	\$36,231	\$0	\$0	\$8,846,860	\$0
21	% DISTRIBUTION			100.00%		0.00%	25.71%	0.00%	12.25%	21.70%	7.03%	1.27%	0.13%	0.00%	0.00%	31.92%	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%	24.02%	0.00%	12.04%	23.61%	6.35%	1.25%	0.11%	0.00%	0.00%	32.62%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4,LN 81	0.00%	25.01%	0.00%	24.82%	17.26%	6.49%	2.52%	0.14%	0.00%	0.00%	23.77%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5,LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5,LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5,LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.10%	0.00%	7.05%	22.70%	7.69%	0.33%	0.12%	0.00%	0.00%	39.01%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$131,996	LN 1+DIRECT	\$0	\$34,315	\$0	\$20,132	\$28,810	\$16,964	(\$492)	\$339	\$0	\$0	\$31,929	\$0
8	GENERAL SUPPORT	6120		\$1,273,630	LN 1+DIRECT	\$0	\$303,533	\$0	\$158,568	\$294,595	\$87,778	\$14,164	\$1,398	\$0	\$0	\$413,593	\$0
9	TOTAL GENERAL SUPPORT EXP			\$1,405,626		\$0	\$337,848	\$0	\$178,700	\$323,405	\$104,742	\$13,672	\$1,737	\$0	\$0	\$445,522	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.04%	0.00%	12.71%	23.01%	7.45%	0.97%	0.12%	0.00%	0.00%	31.70%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$1,020,965	LN 2+DIRECT	\$0	\$237,783	\$0	\$258,923	\$177,287	\$82,697	\$25,506	\$1,144	\$0	\$0	\$237,625	\$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		\$1,861,376	LN 2+DIRECT	\$0	\$440,330	\$0	\$454,705	\$340,733	\$120,487	\$63,879	\$2,343	\$0	\$0	\$438,899	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$2,882,341		\$0	\$678,113	\$0	\$713,628	\$518,020	\$203,183	\$89,385	\$3,487	\$0	\$0	\$676,524	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.53%	0.00%	24.76%	17.97%	7.05%	3.10%	0.12%	0.00%	0.00%	23.47%	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		\$4,363,627	LN 6	\$0	\$1,010,912	\$0	\$295,308	\$1,130,853	\$314,842	\$14,280	\$4,531	\$0	\$0	\$1,592,901	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$4,363,627		\$0	\$1,010,912	\$0	\$295,308	\$1,130,853	\$314,842	\$14,280	\$4,531	\$0	\$0	\$1,592,901	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	6.77%	25.92%	7.22%	0.33%	0.10%	0.00%	0.00%	36.50%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$8,651,594		\$0	\$2,026,874	\$0	\$1,187,636	\$1,972,278	\$622,768	\$117,337	\$9,754	\$0	\$0	\$2,714,947	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.43%	0.00%	13.73%	22.80%	7.20%	1.36%	0.11%	0.00%	0.00%	31.38%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$7,245,968		\$0	\$1,689,025	\$0	\$1,008,936	\$1,648,873	\$518,026	\$103,666	\$8,018	\$0	\$0	\$2,269,425	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.31%	0.00%	13.92%	22.76%	7.15%	1.43%	0.11%	0.00%	0.00%	31.32%	0.00%

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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	INSTRALATA	INTERLATA				INSTRALATA
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%	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%	24.25%	0.00%	11.72%	21.65%	7.09%	0.86%	0.12%	0.00%	0.00%	34.30%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005			100.00% S-7,LN 10	0.00%	25.55%	0.00%	1.79%	22.11%	14.19%	0.31%	0.28%	0.00%	0.00%	35.78%	0.00%
7	COE, IOT AND C&WF				100.00% S-3,LN 6	0.00%	23.70%	0.00%	12.59%	21.00%	7.32%	1.01%	0.12%	0.00%	0.00%	34.26%	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%	#####	0.00%	#####	#####	#####	#####	#####	0.00%	0.00%	#####	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$3,868,263	LN 7+DIRECT	\$0	\$925,305	\$0	\$476,705	\$849,786	\$284,570	\$45,972	\$4,432	\$0	\$0	\$1,281,493	\$0
14	ACCESS / USF EXPENSE	6540		\$750,157	DIRECT	\$0	\$717,394	\$0	\$0	\$32,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$268,372	S-3,LN 11	\$0	\$64,772	\$0	\$30,239	\$59,256	\$18,220	\$2,976	\$409	\$0	\$0	\$92,500	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$235,497	S-4,LN 53	\$0	\$106,535	\$0	\$0	\$51,076	\$34,362	\$0	\$0	\$0	\$0	\$43,524	\$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			\$2,331,721	S-4,LN 79	\$0	\$387,231	\$0	\$689,062	\$399,436	\$123,456	\$113,257	\$4,341	\$0	\$0	\$614,939	\$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			\$3,030,308	S-5,LN 43	\$0	\$701,898	\$0	\$196,751	\$785,914	\$247,329	\$8,692	\$3,621	\$0	\$0	\$1,086,103	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$5,865,899		\$0	\$1,260,436	\$0	\$916,051	\$1,295,682	\$423,367	\$124,925	\$8,371	\$0	\$0	\$1,837,066	\$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			\$5,865,899		\$0	\$1,260,436	\$0	\$916,051	\$1,295,682	\$423,367	\$124,925	\$8,371	\$0	\$0	\$1,837,066	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.49%	0.00%	15.62%	22.09%	7.22%	2.13%	0.14%	0.00%	0.00%	31.32%	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		\$46,899	LN 5+DIRECT	\$0	\$11,428	\$0	\$5,334	\$10,134	\$3,410	\$405	\$62	\$0	\$0	\$16,126	\$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			\$46,899		\$0	\$11,428	\$0	\$5,334	\$10,134	\$3,410	\$405	\$62	\$0	\$0	\$16,126	\$0
32	% DISTRIBUTION			100.00%		0.00%	24.37%	0.00%	11.37%	21.61%	7.27%	0.86%	0.13%	0.00%	0.00%	34.38%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$15,900	S-3,LN 11+DIR	\$0	\$4,362	\$0	\$1,880	\$4,759	\$0	\$59	\$0	\$0	\$0	\$4,841	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$18,927	S-4,LN 81+DIR	\$0	\$4,031	\$0	\$5,162	\$868	\$1,450	\$50	\$0	\$0	\$0	\$7,367	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$255,283	S-5,LN 43+DIR	\$0	\$59,736	\$0	\$15,227	\$73,871	\$16,244	\$867	\$221	\$0	\$0	\$89,119	\$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			\$290,111		\$0	\$68,128	\$0	\$22,269	\$79,497	\$17,694	\$976	\$221	\$0	\$0	\$101,326	\$0

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

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	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.70%	0.00%	0.00%	18.73%	6.76%	0.00%	0.00%	0.00%	56.81%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	30.92%	0.00%	0.00%	17.67%	6.49%	0.00%	0.00%	0.00%	44.92%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	31.54%	0.00%	3.99%	43.86%	17.33%	2.52%	0.76%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.91%	0.00%	0.29%	18.55%	0.04%	0.25%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	44.65%	0.00%	5.35%	31.34%	15.83%	2.18%	0.65%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																
12	MARKETING	6610		\$1,232,440	INPUT	\$0	\$305,909	\$0	\$24,685	\$309,357	\$88,511	\$4,625	\$4,551	\$0	\$0	\$494,802
13	TELEPHONE OPERATOR SERVICES															
14	- CALL COMPLETION INCL DA	6621		\$42,281	LN 1+DIRECT	\$0	\$297	\$0	\$0	\$2,537	\$1,459	\$0	\$0	\$0	\$0	\$37,989
15	- OPERATOR SERVICES UNDER CONTRACT			\$9,153	DIRECT	\$0	\$808	\$0	\$0	\$6,294	\$930	\$0	\$0	\$0	\$0	\$1,121
16	PUBLISHED DIRECTORY LISTINGS	6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$5,935	LN 3	\$0	\$1,202	\$0	\$0	\$1,884	\$822	\$0	\$0	\$0	\$0	\$2,027
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,935		\$0	\$1,202	\$0	\$0	\$1,884	\$822	\$0	\$0	\$0	\$0	\$2,027
22	LOCAL BUSINESS OFFICE	6623	1													
23	- END USER SVC ORDER PROCESSING		1.1													
24	- PRESUBSCRIPTION		1.11	\$18,495	DIRECT	\$0	\$18,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$122,585	LN 7	\$0	\$7,240	\$0	\$361	\$22,735	\$50	\$309	\$0	\$0	\$0	\$91,889
26	- END USER PAYMENT & COLLECTION		1.2	\$49,717	LN 4	\$0	\$15,327	\$0	\$0	\$8,186	\$2,973	\$0	\$0	\$0	\$0	\$23,231
27	- END USER BILLING INQUIRY		1.3	\$67,608	LN 8	\$0	\$4,307	\$0	\$122	\$2,296	\$0	\$90	\$0	\$0	\$0	\$60,793
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$258,404		\$0	\$45,369	\$0	\$483	\$33,217	\$3,023	\$399	\$0	\$0	\$0	\$175,914
33	CUSTOMER SERVICES (REV ACCTG)	6623	2													
34	- MESSAGE PROCESSING		2.1													
35	- TOLL TICKET PROCESSING		2.11	\$36,868	AL-1, LN16	\$0	\$2,970	\$0	\$0	\$16,041	\$2,742	\$0	\$0	\$0	\$0	\$15,115
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$225,568	AL-1, LN18, LN19	\$0	\$67,275	\$0	\$0	\$62,875	\$16,272	\$0	\$0	\$0	\$0	\$79,146
38	- END USER COMMON LINE		2.3	\$11,872	DIRECT	\$0	\$11,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$134,101	LN 11	\$0	\$59,657	\$0	\$7,395	\$45,648	\$18,152	\$2,437	\$813	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$408,409		\$0	\$141,773	\$0	\$7,395	\$124,564	\$37,165	\$2,437	\$813	\$0	\$0	\$94,262
41	TOTAL CAT 1 AND CAT 2			\$666,813	LN 32+LN 40	\$0	\$187,142	\$0	\$7,877	\$157,781	\$40,188	\$2,836	\$813	\$0	\$0	\$270,175
42	% DISTRIBUTION			100.00%		0.00%	28.07%	0.00%	1.18%	23.66%	6.03%	0.43%	0.12%	0.00%	0.00%	40.52%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$199,164	LN 42+DIRECT	\$0	\$113,532	\$0	\$1,474	\$29,195	\$8,826	\$541	\$186	\$0	\$0	\$45,410
44	TOTAL SERVICES EXPENSE			\$923,346		\$0	\$302,981	\$0	\$9,351	\$197,690	\$52,225	\$3,377	\$1,000	\$0	\$0	\$356,723
45	% DISTRIBUTION			100.00%		0.00%	32.81%	0.00%	1.01%	21.41%	5.66%	0.37%	0.11%	0.00%	0.00%	38.63%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$2,155,786	LN 12+LN 44	\$0	\$608,889	\$0	\$34,036	\$507,047	\$140,736	\$8,001	\$5,551	\$0	\$0	\$851,525
47	% DISTRIBUTION			100.00%		0.00%	28.24%	0.00%	1.58%	23.52%	6.53%	0.37%	0.26%	0.00%	0.00%	39.50%

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 3	0.00%	24.29%	0.00%	11.45%	22.65%	7.11%	1.19%	0.14%	0.00%	0.00%	33.18%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	23.72%	0.00%	12.56%	21.16%	7.26%	1.02%	0.12%	0.00%	0.00%	34.15%	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%	22.03%	0.00%	17.68%	20.82%	8.86%	1.81%	0.16%	0.00%	0.00%	28.64%	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			\$46,274	DIRECT	\$0	\$46,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$5,384,017	LN 1	\$0	\$1,305,654	\$0	\$640,360	\$1,169,503	\$385,019	\$48,798	\$6,698	\$0	\$0	\$1,827,985	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$5,430,290		\$0	\$1,351,928	\$0	\$640,360	\$1,169,503	\$385,019	\$48,798	\$6,698	\$0	\$0	\$1,827,985	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.90%	0.00%	11.79%	21.54%	7.09%	0.90%	0.12%	0.00%	0.00%	33.66%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$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%	\$0		\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$31,044,431	RECORDS	\$0	\$7,855,496	\$0	\$3,978,064	\$6,705,580	\$2,241,884	\$412,299	\$41,625	\$0	\$0	\$9,809,483	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$27,719,826	VARIOUS	\$0	\$7,125,434	\$0	\$3,395,443	\$6,013,930	\$1,949,046	\$352,883	\$36,231	\$0	\$0	\$8,846,860	\$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.			\$2,434	LN 6+DIRECT	\$0	\$567	\$0	\$494	\$494	\$310	\$34	\$9	\$0	\$0	\$526	\$0
27	NET TAXABLE INCOME			\$3,322,172		\$0	\$729,495	\$0	\$582,127	\$691,156	\$292,528	\$59,383	\$5,385	\$0	\$0	\$962,097	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.96%	0.00%	17.52%	20.80%	8.81%	1.79%	0.16%	0.00%	0.00%	28.96%	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		\$216,439	LN 28	\$0	\$8,659	\$0	\$112,419	(\$29,034)	\$60,597	\$81,702	\$2,906	\$0	\$0	\$10,385	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$258,034	LN 28	\$0	\$44,943	\$0	\$76,051	\$41,823	\$11,532	\$39,535	\$135	\$0	\$0	\$44,014	\$0
33	OPERATING TAXES - OTHER	7240		\$1,241,049	LN 2+DIRECT	\$0	\$291,308	\$0	\$157,590	\$256,233	\$106,871	\$8,420	\$1,584	\$0	\$0	\$419,042	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$329,699	LN 28	\$0	\$53,497	\$0	\$53,474	\$65,167	(\$8,756)	(\$2,412)	\$3	\$0	\$0	\$122,902	\$0
35	TOTAL OPERATING TAXES			\$2,045,221		\$0	\$398,408	\$0	\$399,535	\$334,190	\$170,244	\$127,245	\$4,628	\$0	\$0	\$596,343	\$0

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	ALLOCATED LOOPS - COE	22,617	SPF	-	5,608	-	84	5,680	1,816	57	21	-	-	9,351
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.79%	0.00%	0.37%	25.11%	8.03%	0.25%	0.09%	0.00%	0.00%	41.35%
3	ALLOCATED LOOPS - CWF	22,617	SPF	-	5,608	-	84	5,680	1,816	57	21	-	-	9,351
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.79%	0.00%	0.37%	25.11%	8.03%	0.25%	0.09%	0.00%	0.00%	41.35%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	4,219	TOLL MOU	-	1,625	-	88	1,498	671	65	21	-	-	250
6	PERCENT DISTRIBUTION	100.00%		0.00%	38.51%	0.00%	2.09%	35.52%	15.91%	1.55%	0.50%	0.00%	0.00%	5.93%
7	ALLOCATED CIRCUIT MILES - CWF	33,050	CMM	-	11,774	-	2,018	11,913	3,499	1,640	128	-	-	2,077
8	PERCENT DISTRIBUTION	100.00%		0.00%	35.63%	0.00%	6.11%	36.04%	10.59%	4.96%	0.39%	0.00%	0.00%	6.29%
9	ALLOCATED WIDEBAND LOOPS	586	WB CKTS	-	3	-	505	4	2	22	3	-	-	47
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.56%	0.00%	86.18%	0.75%	0.26%	3.75%	0.51%	0.00%	0.00%	7.98%
11	ALLOCATED WBD CHANNELS (CKTS)	1,515	WB CKTS	-	3	-	1,198	4	2	258	1	-	-	49
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.22%	0.00%	79.10%	0.29%	0.10%	17.04%	0.03%	0.00%	0.00%	3.22%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,457	WB CKTS Less I	-	-	-	1,198	-	-	258	1	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	82.25%	0.00%	0.00%	17.71%	0.03%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	2,656,023	DIRECT	-	211,824	-	-	683,911	192,160	-	-	-	-	1,568,128
16	PERCENT DISTRIBUTION	100.00%		0.00%	7.98%	0.00%	0.00%	25.75%	7.23%	0.00%	0.00%	0.00%	0.00%	59.04%
17	ALLOCATED USERS	83,021		-	5,437	-	-	23,373	5,389	-	-	-	-	48,822
18	PERCENT DISTRIBUTION	100.00%		0.00%	6.55%	0.00%	0.00%	28.15%	6.49%	0.00%	0.00%	0.00%	0.00%	58.81%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	26.32%	7.01%	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	\$8,651,594	S-9, LN 27	\$0	\$2,026,874	\$0	\$1,187,636	\$1,972,278	\$622,768	\$117,337	\$9,754	\$0	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$4,618,420	VARIOUS	\$0	\$1,642,699	\$0	\$476,705	\$882,549	\$284,570	\$45,972	\$4,432	\$0	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,232,440	S-11, LN 12	\$0	\$305,909	\$0	\$24,685	\$309,357	\$88,511	\$4,625	\$4,551	\$0	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$923,346	S-11, LN 44	\$0	\$302,981	\$0	\$9,351	\$197,690	\$52,225	\$3,377	\$1,000	\$0	\$0
5	CORPORATE OPERATIONS EXPENSE	\$5,430,290	S-12, LN 13	\$0	\$1,351,928	\$0	\$640,360	\$1,169,503	\$385,019	\$48,798	\$6,698	\$0	\$0
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$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
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$247,634	S-12, LN 29 + 31	\$0	\$8,659	\$0	\$112,419	(\$29,034)	\$60,597	\$81,702	\$2,906	\$0	\$0
10	STATE INCOME TAX (ACTUAL)	\$258,034	S-12, LN 32	\$0	\$44,943	\$0	\$76,051	\$41,823	\$11,532	\$39,535	\$135	\$0	\$0
11	OTHER OPERATING TAX	\$1,241,049	S-12, LN 33	\$0	\$291,308	\$0	\$157,590	\$256,233	\$106,871	\$8,420	\$1,584	\$0	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$244,331	RECORDS	\$0	\$92,837	\$0	\$15,178	\$86	\$17,185	\$60,403	\$837	\$0	\$0
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	(\$0)	S-12, LN 18- LN 17	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$22,847,139		\$0	\$6,068,137	\$0	\$2,699,975	\$4,800,486	\$1,629,277	\$410,169	\$31,897	\$0	\$0
17	CASH WORKING CAPITAL RATIO	\$1	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$938,926		\$0	\$249,376	\$0	\$110,958	\$197,281	\$66,957	\$16,856	\$1,311	\$0	\$0
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$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
21	TOTAL CASH WORKING CAPITAL	\$938,926		\$0	\$249,376	\$0	\$110,958	\$197,281	\$66,957	\$16,856	\$1,311	\$0	\$0

Merged Group E -- Part 69 PYCOS

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Merged Group E -- 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	\$13,748,487	\$6,041,109	\$1,588,084	\$3,165,541	\$362	\$2,953,392
2	AMORIZATION OF ITC	\$67,274	\$36,501	\$7,424	\$10,045	\$0	\$13,306
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,061	\$504	\$210	\$236	\$0	\$108
5	STATE INCOME TAX	\$224,106	\$72,348	\$33,630	\$73,834	\$2	\$44,291
6	OPERATING EXPENSES & OTHER TAXES	\$10,520,879	\$5,464,624	\$1,490,894	\$1,695,645	\$201,301	\$1,668,411
7	GROSS RECEIPTS & PSC TAX	\$14,324	\$8,077	\$1,167	\$1,653	\$238	\$3,189
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	\$4,867,678	\$0	\$2,516,782	\$0	\$723,810	\$0 \$835,457	\$0 \$1,544	\$0 \$790,086
2		CENTRAL OFFICE SWITCHING	\$7,911,014	\$0	\$0	\$0	\$7,911,014	\$0 \$0	\$0 \$0	\$0 \$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
4		CENTRAL OFFICE TRANSMISSION	\$24,003,501	\$0	\$6,875,292	\$0	\$1,230,077	\$0 \$8,876,195	\$0 \$0	\$0 \$7,021,937
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
6		CABLE AND WIRE FACILITIES	\$42,591,990	\$0	\$31,633,660	\$0	\$995,320	\$0 \$4,792,827	\$0 \$0	\$0 \$5,170,183
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
8		INTANGIBLE ASSETS	\$10,197	\$0	\$5,347	\$0	\$1,527	\$0 \$1,658	\$0 \$0	\$0 \$1,665
9		TOTAL PLANT IN SERVICE	\$79,384,379	\$0	\$41,031,080	\$0	\$10,861,747	\$0 \$14,506,136	\$0 \$1,544	\$0 \$12,983,872
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,333,918	\$0	\$494,420	\$0	\$299,573	\$0 \$300,015	\$0 \$31	\$0 \$239,878
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
13		TELEPHONE PLANT ADJUSTMENT	\$25,684	\$0	\$18,448	\$0	\$5,554	\$0 \$1,162	\$0 \$1	\$0 \$519
14		TOTAL PROPERTY, PLANT & EQUIP.	\$80,743,981	\$0	\$41,543,948	\$0	\$11,166,875	\$0 \$14,807,314	\$0 \$1,576	\$0 \$13,224,269
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$65,273,212	\$0	\$34,461,524	\$0	\$9,559,177	\$0 \$11,342,984	\$0 \$1,201	\$0 \$9,908,327
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
17		ACCUM AMORTIZATION - TANGIBLE PROPER	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$14,530	\$0	\$10,437	\$0	\$3,142	\$0 \$657	\$0 \$0	\$0 \$294
20		OPERATING DEFERRED INCOME TAX	\$2,338,992	\$0	\$1,376,184	\$0	\$85,277	\$0 \$401,741	\$0 \$27	\$0 \$475,763
21		OTHER DEFERRED CREDITS - NET	\$2,100	\$0	\$1,066	\$0	\$526	\$0 \$318	\$0 \$0	\$0 \$190
22		NET TELEPHONE PLANT	\$13,115,148	\$0	\$5,694,738	\$0	\$1,518,753	\$0 \$3,061,613	\$0 \$348	\$0 \$2,839,695
23		MATERIALS AND SUPPLIES	\$273,006	\$0	\$158,061	\$0	\$22,350	\$0 \$40,325	\$0 \$6	\$0 \$52,264
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
27		CASH WORKING CAPITAL	\$360,334	\$0	\$188,309	\$0	\$46,979	\$0 \$63,606	\$0 \$7	\$0 \$61,434
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$13,748,488	\$0	\$6,041,108	\$0	\$1,588,082	\$0 \$3,165,544	\$0 \$361	\$0 \$2,953,393
29		RETURN ON INVESTMENT FOR SETTLEMENT:	\$1,340,478	\$0	\$589,008	\$0	\$154,838	\$0 \$308,641	\$0 \$35	\$0 \$287,956
30		PLANT SPECIFIC EXPENSE	\$3,214,509	\$0	\$1,521,429	\$0	\$658,749	\$0 \$527,235	\$0 \$159	\$0 \$506,938
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$2,119,404	\$0	\$1,438,463	\$0	\$204,187	\$0 \$241,544	\$0 \$0	\$0 \$235,210
32		DEPRECIATION & AMORTIZATION	\$2,193,250	\$0	\$1,074,029	\$0	\$197,727	\$0 \$456,138	\$0 \$32	\$0 \$465,324
33		MARKETING EXPENSE	\$330,594	\$0	\$174,658	\$0	\$49,636	\$0 \$51,938	\$0 \$7	\$0 \$54,355
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$312,332	\$0	\$46,733	\$0	\$37,757	\$0 \$38,370	\$0 \$150,232	\$0 \$39,240
35		CORPORATE OPERATIONS EXPENSES	\$1,992,288	\$0	\$1,024,902	\$0	\$307,095	\$0 \$316,100	\$0 \$50,866	\$0 \$293,326
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
37		OTHER OPERATING TAXES	\$448,898	\$0	\$246,710	\$0	\$41,574	\$0 \$72,697	\$0 \$9	\$0 \$87,908
38		GROSS RECEIPTS TAX	\$14,323	\$0	\$8,076	\$0	\$1,168	\$0 \$1,653	\$0 \$238	\$0 \$3,189
39		UNCOLLECTIBLES/RENT REVENUES	(\$90,397)	\$0	(\$62,299)	\$0	(\$5,828)	\$0 (\$8,378)	\$0 (\$51)	\$0 (\$13,891)
40		NON OPERATING EXPENSE	(\$0)	\$0	\$0	\$0	\$0	\$0 (\$0)	\$0 (\$0)	\$0 \$0
41		SUBTOTAL OPERATING EXPENSE	\$10,535,201	\$0	\$5,472,701	\$0	\$1,492,064	\$0 \$1,697,296	\$0 \$201,540	\$0 \$1,671,599
42		STATE INCOME TAX - NET OF ITC	\$224,107	\$0	\$72,349	\$0	\$33,630	\$0 \$73,833	\$0 \$4	\$0 \$44,291
43		SUBTOTAL OPER EXPENSE & TAX	\$10,759,307	\$0	\$5,545,050	\$0	\$1,525,694	\$0 \$1,771,129	\$0 \$201,544	\$0 \$1,715,890
44		FEDERAL INCOME TAX - NET OF ITC	\$270,891	\$0	\$110,234	\$0	\$31,707	\$0 \$69,267	\$0 \$8	\$0 \$59,676
45		TOTAL REVENUE REQUIREMENT	\$12,370,676	\$0	\$6,244,292	\$0	\$1,712,239	\$0 \$2,149,036	\$0 \$201,588	\$0 \$2,063,522
46		% DISTRIBUTION	100.00%	0.00%	50.48%	0.00%	13.84%	0.00% 17.37%	0.00% 1.63%	0.00% 16.68%
47		FROZEN MAG SHIFT	(\$39,537)	\$0	\$439,814	\$0	(\$531,270)	\$0 \$51,919	\$0 \$0	\$0 \$39,537
48		POST MAG REVENUE REQUIREMENT	\$12,370,676	\$0	\$6,684,106	\$0	\$1,180,969	\$0 \$2,200,955	\$0 \$201,588	\$0 \$2,103,059

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	\$13,748,488	(NOTE A)	\$0	\$6,041,108	\$1,089,411	\$0	\$0	\$433,219	\$63,129	\$2,323	\$1,418,084	\$1,505,335	\$242,126	\$361	\$2,953,393
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	\$1,340,478	LN 1*LN 2	\$0	\$589,008	\$106,218	\$0	\$0	\$42,239	\$6,155	\$227	\$138,263	\$146,770	\$23,607	\$35	\$287,956
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$1,340,478	LN 3-LN 4	\$0	\$589,008	\$106,218	\$0	\$0	\$42,239	\$6,155	\$227	\$138,263	\$146,770	\$23,607	\$35	\$287,956
6		FEDERAL INCOME TAX	\$338,165	LN 30	\$0	\$146,735	\$26,586	\$0	\$0	\$11,041	\$1,443	\$60	\$35,413	\$37,975	\$5,923	\$9	\$72,980
7		LESS: FEDERAL ITC AMORTIZATION	\$67,274	A-12, LN 23	\$0	\$36,501	\$6,021	\$0	\$0	\$689	\$713	\$0	\$4,948	\$3,832	\$1,265	\$1	\$13,304
8		NET FEDERAL INCOME TAX	\$270,891	LN 6-LN 7	\$0	\$110,234	\$20,565	\$0	\$0	\$10,351	\$730	\$60	\$30,465	\$34,143	\$4,659	\$8	\$59,676
9		STATE AND LOCAL INCOME TAX	\$224,107	LN 36	\$0	\$72,349	\$24,527	\$0	\$0	\$8,279	\$810	\$15	\$28,299	\$41,023	\$4,511	\$4	\$44,291
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	\$224,107	LN 9-LN 10	\$0	\$72,349	\$24,527	\$0	\$0	\$8,279	\$810	\$15	\$28,299	\$41,023	\$4,511	\$4	\$44,291
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$10,520,877	A-8, LN 20	\$0	\$5,464,625	\$1,184,007	\$0	\$3,942	\$198,134	\$102,606	\$2,207	\$754,539	\$696,464	\$244,641	\$201,302	\$1,668,410
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$12,356,353		\$0	\$6,236,216	\$1,335,316	\$0	\$3,942	\$259,003	\$110,301	\$2,509	\$951,566	\$918,400	\$277,418	\$201,349	\$2,060,333
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	\$14,323	LN16*LN17	\$0	\$8,076	\$896	\$0	\$1	\$166	\$105	\$0	\$871	\$580	\$201	\$238	\$3,189
19		TOTAL REVENUE REQUIREMENT	\$12,370,676	LN16+LN18	\$0	\$6,244,292	\$1,336,212	\$0	\$3,943	\$259,169	\$110,406	\$2,509	\$952,437	\$918,980	\$277,619	\$201,588	\$2,063,522
		SPECIAL ACCESS INCLUDING WBI															
20		OPTIONAL GROSS UP INCOME TAX CALCULATION															
21		RETURN ON INVESTMENT	\$1,340,478	LN 3	\$0	\$589,008	\$106,218	\$0	\$0	\$42,239	\$6,155	\$227	\$138,263	\$146,770	\$23,607	\$35	\$287,956
22		INTEREST AND RELATED ITEMS	\$0	A-12,14+16-15	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)
23		OTHER INCOME ADJUSTMENTS	\$1,061	A-12, LN 21	\$0	\$505	\$182	\$0	\$0	\$14	\$15	\$0	\$95	\$81	\$60	\$0	\$107
24		TOTAL INCOME ADJUSTMENTS	\$1,061	LN21+LN22	\$0	\$505	\$182	\$0	\$0	\$14	\$15	\$0	\$95	\$81	\$60	\$0	\$107
25		RETURN LESS INCOME ADJ	\$1,339,417	LN20-LN23	\$0	\$588,503	\$106,035	\$0	\$0	\$42,224	\$6,140	\$226	\$138,168	\$146,689	\$23,547	\$35	\$287,848
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	\$1,272,143		\$0	\$552,002	\$100,014	\$0	\$0	\$41,535	\$5,427	\$226	\$133,220	\$142,857	\$22,283	\$34	\$274,544
28		FEDERAL TAXABLE INCOME	\$1,272,143		\$0	\$552,002	\$100,014	\$0	\$0	\$41,535	\$5,427	\$226	\$133,220	\$142,857	\$22,283	\$34	\$274,544
29	21.00%	FEDERAL INCOME TAX	\$338,165	LN 27*FTR	\$0	\$146,735	\$26,586	\$0	\$0	\$11,041	\$1,443	\$60	\$35,413	\$37,975	\$5,923	\$9	\$72,980
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	\$338,165	LN28-LN29	\$0	\$146,735	\$26,586	\$0	\$0	\$11,041	\$1,443	\$60	\$35,413	\$37,975	\$5,923	\$9	\$72,980
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	\$1,610,308		\$0	\$698,737	\$126,600	\$0	\$0	\$52,576	\$6,870	\$287	\$168,633	\$180,832	\$28,206	\$43	\$347,524
34		STATE TAXABLE INCOME	\$1,610,308		\$0	\$698,737	\$126,600	\$0	\$0	\$52,576	\$6,870	\$287	\$168,633	\$180,832	\$28,206	\$43	\$347,524
35		STATE INCOME TAX	\$224,107	LN 33*STR	\$0	\$72,349	\$24,527	\$0	\$0	\$8,279	\$810	\$15	\$28,299	\$41,023	\$4,511	\$4	\$44,291
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	\$224,107	LN34-LN35	\$0	\$72,349	\$24,527	\$0	\$0	\$8,279	\$810	\$15	\$28,299	\$41,023	\$4,511	\$4	\$44,291
38		FEDERAL TAX AT MAXIMUM RATE	\$338,165		\$0	\$146,735	\$26,586	\$0	\$0	\$11,041	\$1,443	\$60	\$35,413	\$37,975	\$5,923	\$9	\$72,980
		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	\$4,867,678	A-3, LN 4	\$0	\$2,516,782	\$568,456	\$0	\$0	\$88,459	\$65,426	\$1,469	\$376,129	\$335,098	\$124,229	\$1,544	\$790,086
2	2210	CENTRAL OFFICE SWITCHING	\$7,911,014	A-4, LN 21+25	\$0	\$0	\$7,911,014	\$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	\$24,003,501	A-4, LN 41	\$0	\$6,875,292	\$0	\$0	\$0	\$1,222,939	\$0	\$7,139	\$3,773,437	\$5,102,757	\$0	\$0	\$7,021,937
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	\$42,591,990	A-5, LN 21	\$0	\$31,633,660	\$0	\$0	\$0	\$0	\$971,222	\$24,098	\$2,193,678	\$0	\$2,599,149	\$0	\$5,170,183
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	\$10,197	A-3, LN 15	\$0	\$5,347	\$1,185	\$0	\$0	\$195	\$143	\$4	\$743	\$619	\$295	\$0	\$1,665
9		TOTAL PLANT IN SERVICE	\$79,384,379		\$0	\$41,031,080	\$8,480,654	\$0	\$0	\$1,311,593	\$1,036,791	\$32,709	\$6,343,988	\$5,438,474	\$2,723,674	\$1,544	\$12,983,872
10		% DISTRIBUTION	100.00%		0.00%	51.69%	10.68%	0.00%	0.00%	1.65%	1.31%	0.04%	7.99%	6.85%	3.43%	0.00%	16.36%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,333,918	A-6, LN 13	\$0	\$494,420	\$274,794	\$0	\$0	\$6,975	\$16,828	\$977	\$106,877	\$138,278	\$54,861	\$31	\$239,878
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	\$25,684	A-6, LN 27	\$0	\$18,448	\$4,145	\$0	\$0	\$754	\$656	\$0	\$659	\$191	\$312	\$1	\$519
15		TOTAL PROPERTY, PLANT & EQUIP.	\$80,743,981		\$0	\$41,543,948	\$8,759,593	\$0	\$0	\$1,319,321	\$1,054,275	\$33,686	\$6,451,523	\$5,576,943	\$2,778,847	\$1,576	\$13,224,269
16		% DISTRIBUTION	100.00%		0.00%	51.45%	10.85%	0.00%	0.00%	1.63%	1.31%	0.04%	7.99%	6.91%	3.44%	0.00%	16.38%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$65,273,212	A-7, LN 9	\$0	\$34,461,524	\$7,660,023	\$0	\$0	\$885,957	\$981,812	\$31,386	\$4,878,896	\$3,979,687	\$2,484,400	\$1,201	\$9,908,327
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.	\$14,530	A-7, LN 19	\$0	\$10,437	\$2,345	\$0	\$0	\$426	\$371	\$0	\$373	\$108	\$176	\$0	\$294
22	4340	OPERATING DEFERRED INCOME TAX	\$2,338,992	A-7, LN 28	\$0	\$1,376,184	\$59,816	\$0	\$0	\$8,824	\$16,540	\$97	\$201,257	\$130,757	\$69,728	\$27	\$475,763
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$2,100	A-7, LNS 30-36	\$0	\$1,066	\$429	\$0	\$0	\$44	\$53	\$0	\$120	\$191	\$7	\$0	\$190
24		NET TELEPHONE PLANT	\$13,115,148		\$0	\$5,694,738	\$1,036,980	\$0	\$0	\$424,070	\$55,499	\$2,203	\$1,370,877	\$1,466,199	\$224,536	\$348	\$2,839,695
25		% DISTRIBUTION	100.00%		0.00%	43.42%	7.91%	0.00%	0.00%	3.23%	0.42%	0.02%	10.45%	11.18%	1.71%	0.00%	21.65%
26	1220	MATERIALS AND SUPPLIES	\$273,006	A-3, LN 16	\$0	\$158,061	\$16,149	\$0	\$0	\$3,129	\$3,063	\$9	\$18,900	\$14,884	\$6,542	\$6	\$52,264
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	\$360,334	A-3, LN 10	\$0	\$188,309	\$36,281	\$0	\$0	\$6,020	\$4,567	\$111	\$28,307	\$24,252	\$11,048	\$7	\$61,434
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$13,748,488		\$0	\$6,041,108	\$1,089,411	\$0	\$0	\$433,219	\$63,129	\$2,323	\$1,418,084	\$1,505,335	\$242,126	\$361	\$2,953,393
32		% DISTRIBUTION	100.00%		0.00%	43.94%	7.92%	0.00%	0.00%	3.15%	0.46%	0.02%	10.31%	10.95%	1.76%	0.00%	21.48%

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	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$31,914,514	A-4, LN 42	\$0	\$6,875,292	\$7,911,014	\$0	\$0	\$1,222,939	\$0	\$7,139	\$3,773,437	\$5,102,757	\$0	\$0	\$7,021,937
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	\$42,591,990	A-5, LN 23	\$0	\$31,633,660	\$0	\$0	\$0	\$0	\$971,222	\$24,098	\$2,193,678	\$0	\$2,599,149	\$0	\$5,170,183
1d		TOTAL	\$74,506,505		\$0	\$38,508,951	\$7,911,014	\$0	\$0	\$1,222,939	\$971,222	\$31,237	\$5,967,115	\$5,102,757	\$2,599,149	\$0	\$12,192,120
1e		% DISTRIBUTION	100.00%		0.00%	51.69%	10.62%	0.00%	0.00%	1.64%	1.30%	0.04%	8.01%	6.85%	3.49%	0.00%	16.36%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$4,785,667	LN 1e	\$0	\$2,474,421	\$559,659	\$0	\$0	\$87,161	\$64,308	\$1,437	\$370,105	\$330,054	\$121,977	\$0	\$776,545
3		GENERAL PURPOSE COMPUTERS	\$82,011	LN 1e & DIREC	\$0	\$42,361	\$8,797	\$0	\$0	\$1,298	\$1,118	\$32	\$6,024	\$5,044	\$2,253	\$1,544	\$13,541
4		TOTAL GENERAL SUPPORT ASSETS	\$4,867,678		\$0	\$2,516,782	\$568,456	\$0	\$0	\$88,459	\$65,426	\$1,469	\$376,129	\$335,098	\$124,229	\$1,544	\$790,086
5		% DISTRIBUTION	100.00%		0.00%	51.70%	11.68%	0.00%	0.00%	1.82%	1.34%	0.03%	7.73%	6.88%	2.55%	0.03%	16.23%
6		COE, JOT, CWF AND GENERAL SUPPORT	\$79,374,183		\$0	\$41,025,733	\$8,479,469	\$0	\$0	\$1,311,398	\$1,036,648	\$32,705	\$6,343,244	\$5,437,856	\$2,723,379	\$1,544	\$12,982,207
7		% DISTRIBUTION	100.00%		0.00%	51.69%	10.68%	0.00%	0.00%	1.65%	1.31%	0.04%	7.99%	6.85%	3.43%	0.00%	16.36%
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	\$79,374,183		\$0	\$41,025,733	\$8,479,469	\$0	\$0	\$1,311,398	\$1,036,648	\$32,705	\$6,343,244	\$5,437,856	\$2,723,379	\$1,544	\$12,982,207
10		% DISTRIBUTION	100.00%		0.00%	51.69%	10.68%	0.00%	0.00%	1.65%	1.31%	0.04%	7.99%	6.85%	3.43%	0.00%	16.36%
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	\$10,197	LN 10	\$0	\$5,347	\$1,185	\$0	\$0	\$195	\$143	\$4	\$743	\$619	\$295	\$0	\$1,665
16	1220	MATERIALS AND SUPPLIES	\$273,006	LN 10	\$0	\$158,061	\$16,149	\$0	\$0	\$3,129	\$3,063	\$9	\$18,900	\$14,884	\$6,542	\$6	\$52,264
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	\$51,885,954		\$0	\$41,025,733	\$8,479,469	\$0	\$0	\$1,311,398	\$1,036,648	\$32,705	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	79.07%	16.34%	0.00%	0.00%	2.53%	2.00%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, JOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$35,997,553		\$0	\$0	\$7,911,014	\$0	\$0	\$1,222,939	\$971,222	\$31,237	\$5,967,115	\$5,102,757	\$2,599,149	\$0	\$12,192,120
24		% DISTRIBUTION	100.00%		0.00%	0.00%	21.98%	0.00%	0.00%	3.40%	2.70%	0.09%	16.58%	14.18%	7.22%	0.00%	33.87%

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	\$7,911,014	DIRECT	\$0	\$0	\$7,911,014	\$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	\$7,911,014		\$0	\$0	\$7,911,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$7,911,014		\$0	\$0	\$7,911,014	\$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	\$10,315,085	DIRECT	\$0	\$0	\$0	\$0	\$0	\$17,595	\$0	\$0	\$3,275,553	\$0	\$0	\$0	\$7,021,937
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)	\$391,437	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391,437	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$7,373,176	LN 4/DIRECT	\$0	\$6,875,292	\$0	\$0	\$0	\$0	\$0	\$0	\$497,884	\$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	\$5,481,953	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$771,073	\$0	\$7,139	\$0	\$4,703,742	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$7,578	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,578	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$5,489,532		\$0	\$0	\$0	\$0	\$0	\$771,073	\$0	\$7,139	\$0	\$4,711,320	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$434,271	DIRECT	\$0	\$0	\$0	\$0	\$0	\$434,271	\$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	\$24,003,501		\$0	\$6,875,292	\$0	\$0	\$0	\$1,222,939	\$0	\$7,139	\$3,773,437	\$5,102,757	\$0	\$0	\$7,021,937
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$31,914,514		\$0	\$6,875,292	\$7,911,014	\$0	\$0	\$1,222,939	\$0	\$7,139	\$3,773,437	\$5,102,757	\$0	\$0	\$7,021,937
43		% DISTRIBUTION	100.00%		0.00%	21.54%	24.79%	0.00%	0.00%	3.83%	0.00%	0.02%	11.82%	15.99%	0.00%	0.00%	22.00%
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%	28.64%	0.00%	0.00%	0.00%	5.09%	0.00%	0.03%	15.72%	21.26%	0.00%	0.00%	29.25%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	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%	98.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.73%	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%	82.78%	4.04%	0.00%	0.00%	13.18%	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	\$32,189,966	LN 1/DIRECT	\$0	\$31,633,660	\$0	\$0	\$0	\$0	\$0	\$0	\$556,307	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$6,808,184	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$5,261	\$0	\$1,637,371	\$0	\$0	\$0	\$5,165,552
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	\$2,520,595	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,520,595	\$0	\$0
17a		IX TRUNK - ACCESS	\$595,976	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$493,324	\$24,098	\$0	\$0	\$78,554	\$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	\$4,632	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,632
19		HOST/REMOTE	\$472,636	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$472,636	\$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	\$42,591,990		\$0	\$31,633,660	\$0	\$0	\$0	\$0	\$971,222	\$24,098	\$2,193,678	\$0	\$2,599,149	\$0	\$5,170,183
22		% DISTRIBUTION	100.00%		0.00%	74.27%	0.00%	0.00%	0.00%	0.00%	2.28%	0.06%	5.15%	0.00%	6.10%	0.00%	12.14%
23		TOTAL CABLE & WIRE FACILITIES	\$42,591,990		\$0	\$31,633,660	\$0	\$0	\$0	\$0	\$971,222	\$24,098	\$2,193,678	\$0	\$2,599,149	\$0	\$5,170,183
24		% DISTRIBUTION	100.00%		0.00%	74.27%	0.00%	0.00%	0.00%	0.00%	2.28%	0.06%	5.15%	0.00%	6.10%	0.00%	12.14%

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	\$1,333,918	A-2,LN 10	\$0	\$494,420	\$274,794	\$0	\$0	\$6,975	\$16,828	\$977	\$106,877	\$138,278	\$54,861	\$31	\$239,878
13		TOTAL	\$1,333,918		\$0	\$494,420	\$274,794	\$0	\$0	\$6,975	\$16,828	\$977	\$106,877	\$138,278	\$54,861	\$31	\$239,878
14		% DISTRIBUTION	100.00%		0.00%	37.07%	20.60%	0.00%	0.00%	0.52%	1.26%	0.07%	8.01%	10.37%	4.11%	0.00%	17.98%
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	\$25,684	A-2,LN 10	\$0	\$18,448	\$4,145	\$0	\$0	\$754	\$656	\$0	\$659	\$191	\$312	\$1	\$519
27		TOTAL	\$25,684		\$0	\$18,448	\$4,145	\$0	\$0	\$754	\$656	\$0	\$659	\$191	\$312	\$1	\$519
28		% DISTRIBUTION	\$1		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-7,1of1		ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES														A-7,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$3,828,336	A-3.LN 5	\$0	\$1,945,214	\$475,451	\$0	\$0	\$71,965	\$52,089	\$1,225	\$297,725	\$275,422	\$95,430	\$1,201	\$612,615
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$7,184,571	A-4.LN 47	\$0	\$0	\$7,184,571	\$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	\$16,674,823	A-4.LN 48	\$0	\$4,505,265	\$0	\$0	\$0	\$813,992	\$0	\$6,359	\$2,651,314	\$3,704,265	\$0	\$0	\$4,993,627
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	\$37,585,481	A-5.LN 22	\$0	\$28,011,044	\$0	\$0	\$0	\$0	\$929,723	\$23,801	\$1,929,857	\$0	\$2,388,970	\$0	\$4,302,085
9		TOTAL ACCUM DEPR - TPIS	\$65,273,212		\$0	\$34,461,524	\$7,660,023	\$0	\$0	\$885,957	\$981,812	\$31,386	\$4,878,896	\$3,979,687	\$2,484,400	\$1,201	\$9,908,327
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	\$65,273,212		\$0	\$34,461,524	\$7,660,023	\$0	\$0	\$885,957	\$981,812	\$31,386	\$4,878,896	\$3,979,687	\$2,484,400	\$1,201	\$9,908,327
12		% DISTRIBUTION	100.00%		0.00%	52.80%	11.74%	0.00%	0.00%	1.36%	1.50%	0.05%	7.47%	6.10%	3.81%	0.00%	15.18%
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	\$14,530	A-6.LN 28	\$0	\$10,437	\$2,345	\$0	\$0	\$426	\$371	\$0	\$373	\$108	\$176	\$0	\$294
20		TOTAL ACCUM AMORTIZATION	\$14,530		\$0	\$10,437	\$2,345	\$0	\$0	\$426	\$371	\$0	\$373	\$108	\$176	\$0	\$294
21		% DISTRIBUTION	100.00%		0.00%	71.83%	16.14%	0.00%	0.00%	2.94%	2.55%	0.00%	2.57%	0.74%	1.21%	0.00%	2.02%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$85,651	A-3.LN 5	\$0	\$51,124	\$2,272	\$0	\$0	(\$183)	\$614	\$3	\$6,958	\$4,300	\$2,413	\$25	\$18,125
24		CENTRAL OFFICE EQUIP	\$764,919	A-4.LN 43	\$0	\$238,612	\$57,846	\$0	\$0	\$9,347	\$0	\$22	\$104,703	\$120,016	\$0	\$0	\$234,373
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	\$1,370,610	A-5.LN 22	\$0	\$1,015,245	\$0	\$0	\$0	\$0	\$15,276	\$66	\$79,578	\$0	\$64,184	\$0	\$196,260
27		UNDISTRIBUTED	\$117,812	A-3.LN 10	\$0	\$71,203	(\$302)	\$0	\$0	(\$340)	\$649	\$6	\$10,018	\$6,441	\$3,131	\$2	\$27,005
28		TOTAL NET DEFERRED INC TAX	\$2,338,992		\$0	\$1,376,184	\$59,816	\$0	\$0	\$8,824	\$16,540	\$97	\$201,257	\$130,757	\$69,728	\$27	\$475,763
29		% DISTRIBUTION	100.00%		0.00%	58.84%	2.56%	0.00%	0.00%	0.38%	0.71%	0.00%	8.60%	5.59%	2.98%	0.00%	20.34%
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	\$2,100	A-3.LN 10	\$0	\$1,066	\$429	\$0	\$0	\$44	\$53	\$0	\$120	\$191	\$7	\$0	\$190
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	TRAFFIC SENSITIVE	EQUAL	COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE			B&C	WBI	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	TERM			FACILITY
OPERATING EXPENSE AND TAX																	
1	6110	NETWORK SUPPORT EXPENSE	\$54,447	A-9,LN 6	\$0	\$22,979	\$10,045	\$0	\$0	\$920	\$361	\$8	\$5,635	\$3,506	\$2,252	\$1	\$8,740
2	6120	GENERAL SUPPORT EXPENSE	\$462,101	A-9,LN 7	\$0	\$237,184	\$52,371	\$0	\$0	\$7,723	\$6,005	\$135	\$36,537	\$32,457	\$13,776	\$158	\$75,756
3	6210	CENTRAL OFFICE EXPENSE	\$1,391,742	A-9,LN 15	\$0	\$278,870	\$496,707	\$0	\$0	\$55,849	\$0	\$192	\$123,340	\$176,850	\$0	\$0	\$259,935
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$1,306,219	A-9,LN 24	\$0	\$982,396	\$0	\$0	\$0	\$0	\$28,099	\$334	\$62,630	\$0	\$70,252	\$0	\$162,508
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	\$1,402,010	A-10,LN 7	\$0	\$721,069	\$160,864	\$0	\$0	\$24,896	\$17,955	\$471	\$108,374	\$92,880	\$40,289	\$0	\$235,210
8	6540	ACCESS / USF EXPENSE	\$717,394	A-10,LN 8	\$0	\$717,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$330,594	A-11,LN 1	\$0	\$174,658	\$38,192	\$0	\$0	\$6,586	\$4,692	\$166	\$23,789	\$19,007	\$9,142	\$7	\$54,355
8	6620	SERVICES EXPENSE	\$312,332	A-11,LN29	\$0	\$46,733	\$25,611	\$0	\$3,199	\$5,030	\$3,823	\$95	\$17,853	\$13,866	\$6,651	\$150,232	\$39,240
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	\$1,992,288	A-12,LN 9	\$0	\$1,024,902	\$253,920	\$0	\$743	\$32,731	\$19,131	\$570	\$141,345	\$123,815	\$50,940	\$50,866	\$293,326
13		SUBTOTAL OPERATING EXPENSE	\$7,969,126		\$0	\$4,206,184	\$1,037,709	\$0	\$3,942	\$133,734	\$80,066	\$1,972	\$519,502	\$462,383	\$193,302	\$201,263	\$1,129,070
14		% DISTRIBUTION	100.00%		0.00%	52.78%	13.02%	0.00%	0.05%	1.68%	1.00%	0.02%	6.52%	5.80%	2.43%	2.53%	14.17%
15	6560	DEPRECIATION AND AMORTIZATION	\$2,193,250	A-10,LN 19+27	\$0	\$1,074,029	\$118,837	\$0	\$0	\$58,478	\$20,222	\$190	\$204,374	\$209,923	\$41,841	\$32	\$465,324
16	7200	OTHER OPERATING TAX	\$448,898	A-12,LN 25	\$0	\$246,710	\$30,810	\$0	\$0	\$6,368	\$4,325	\$70	\$35,105	\$26,456	\$11,135	\$9	\$87,908
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	(\$0)	A-12,LN 15	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$90,397)	A-10,LN 35	\$0	(\$62,299)	(\$3,350)	\$0	\$0	(\$447)	(\$2,007)	(\$24)	(\$4,443)	(\$2,298)	(\$1,637)	(\$1)	(\$13,891)
20		TOTAL OPERATING EXP & TAX	\$10,520,877		\$0	\$5,464,625	\$1,184,007	\$0	\$3,942	\$198,134	\$102,606	\$2,207	\$754,539	\$696,464	\$244,641	\$201,302	\$1,668,410
21		% DISTRIBUTION	100.00%		0.00%	51.94%	11.25%	0.00%	0.04%	1.88%	0.98%	0.02%	7.17%	6.62%	2.33%	1.91%	15.86%
NON OPERATING EXPENSE																	
22	7370	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	\$79,374,183	VARIOUS	\$0	\$41,025,733	\$8,479,469	\$0	\$0	\$1,311,398	\$1,036,648	\$32,705	\$6,343,244	\$5,437,856	\$2,723,379	\$1,544	\$12,982,207
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$79,374,183		\$0	\$41,025,733	\$8,479,469	\$0	\$0	\$1,311,398	\$1,036,648	\$32,705	\$6,343,244	\$5,437,856	\$2,723,379	\$1,544	\$12,982,207
4		% DISTRIBUTION	100.00%		0.00%	51.69%	10.68%	0.00%	0.00%	1.65%	1.31%	0.04%	7.99%	6.85%	3.43%	0.00%	16.36%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$54,447	LN 4	\$0	\$22,979	\$10,045	\$0	\$0	\$920	\$361	\$8	\$5,635	\$3,506	\$2,252	\$1	\$8,740
7	6120	GENERAL SUPPORT	\$462,101	A-3, LN 5	\$0	\$237,184	\$52,371	\$0	\$0	\$7,723	\$6,005	\$135	\$36,537	\$32,457	\$13,776	\$158	\$75,756
8		TOTAL GENERAL SUPPORT EXP	\$516,548		\$0	\$260,163	\$62,416	\$0	\$0	\$8,643	\$6,366	\$143	\$42,172	\$35,963	\$16,029	\$159	\$84,496
9		% DISTRIBUTION	100.00%		0.00%	50.37%	12.08%	0.00%	0.00%	1.67%	1.23%	0.03%	8.16%	6.96%	3.10%	0.03%	16.36%
CENTRAL OFFICE EXPENSE																	
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$496,707	A-4, LN 47	\$0	\$0	\$496,707	\$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	\$895,035	A-4, LN 48	\$0	\$278,870	\$0	\$0	\$0	\$55,849	\$0	\$192	\$123,340	\$176,850	\$0	\$0	\$259,935
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$1,391,742		\$0	\$278,870	\$496,707	\$0	\$0	\$55,849	\$0	\$192	\$123,340	\$176,850	\$0	\$0	\$259,935
16		% DISTRIBUTION	100.00%		0.00%	20.04%	35.69%	0.00%	0.00%	4.01%	0.00%	0.01%	8.86%	12.71%	0.00%	0.00%	18.68%
INFORMATION ORIG/TERM EXPENSE																	
17	6310	INFORMATION ORIG/TERM EXPENSE															
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,306,219	A-5, LN 22	\$0	\$982,396	\$0	\$0	\$0	\$0	\$28,099	\$334	\$62,630	\$0	\$70,252	\$0	\$162,508
25		TOTAL PLANT SPECIFIC EXPENSE	\$3,214,509		\$0	\$1,521,429	\$559,122	\$0	\$0	\$64,492	\$34,466	\$669	\$228,141	\$212,813	\$86,280	\$159	\$506,938
26		% DISTRIBUTION	100.00%		0.00%	47.33%	17.39%	0.00%	0.00%	2.01%	1.07%	0.02%	7.10%	6.62%	2.68%	0.00%	15.77%

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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	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$31,914,514	A-4, LN 38	\$0	\$6,875,292	\$7,911,014	\$0	\$0	\$1,222,939	\$0	\$7,139	\$3,773,437	\$5,102,757	\$0	\$0	\$7,021,937
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	\$42,591,990	A-5, LN 21	\$0	\$31,633,660	\$0	\$0	\$0	\$0	\$971,222	\$24,098	\$2,193,678	\$0	\$2,599,149	\$0	\$5,170,183
4		TOTAL	\$74,506,505		\$0	\$38,508,951	\$7,911,014	\$0	\$0	\$1,222,939	\$971,222	\$31,237	\$5,967,115	\$5,102,757	\$2,599,149	\$0	\$12,192,120
5		% DISTRIBUTION	100.00%		0.00%	51.69%	10.62%	0.00%	0.00%	1.64%	1.30%	0.04%	8.01%	6.85%	3.49%	0.00%	16.36%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$1,402,010	LN 5	\$0	\$721,069	\$160,864	\$0	\$0	\$24,896	\$17,955	\$471	\$108,374	\$92,880	\$40,289	\$0	\$235,210
8	6540	ACCESS / USF EXPENSE	\$717,394	DIRECT	\$0	\$717,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$95,012	A-3, LN 5	\$0	\$50,971	\$10,333	\$0	\$0	\$2,025	\$1,400	\$11	\$7,245	\$5,606	\$2,885	\$32	\$14,504
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$106,535	A-4, LN 47	\$0	\$0	\$106,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$1,076,292	A-4, LN 48	\$0	\$331,029	\$0	\$0	\$0	\$56,113	\$0	\$89	\$154,606	\$203,333	\$0	\$0	\$331,122
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	\$898,648	A-5, LN 22	\$0	\$683,166	\$0	\$0	\$0	\$0	\$18,574	\$84	\$41,329	\$0	\$38,484	\$0	\$117,012
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,176,488		\$0	\$1,065,166	\$116,868	\$0	\$0	\$58,137	\$19,974	\$184	\$203,180	\$208,940	\$41,369	\$32	\$462,638
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$2,176,488		\$0	\$1,065,166	\$116,868	\$0	\$0	\$58,137	\$19,974	\$184	\$203,180	\$208,940	\$41,369	\$32	\$462,638
20		% DISTRIBUTION	100.00%		0.00%	48.94%	5.37%	0.00%	0.00%	2.67%	0.92%	0.01%	9.34%	9.60%	1.90%	0.00%	21.26%
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	\$16,762	A-3, LN 10	\$0	\$8,863	\$1,969	\$0	\$0	\$341	\$248	\$5	\$1,194	\$984	\$472	\$0	\$2,686
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	\$16,762		\$0	\$8,863	\$1,969	\$0	\$0	\$341	\$248	\$5	\$1,194	\$984	\$472	\$0	\$2,686
28		% DISTRIBUTION	100.00%		0.00%	52.88%	11.75%	0.00%	0.00%	2.03%	1.48%	0.03%	7.12%	5.87%	2.81%	0.00%	16.02%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$4,312,654		\$0	\$2,512,492	\$279,701	\$0	\$0	\$83,374	\$38,177	\$661	\$312,749	\$302,803	\$82,130	\$32	\$700,533
30		% DISTRIBUTION	100.00%		0.00%	58.26%	6.49%	0.00%	0.00%	1.93%	0.89%	0.02%	7.25%	7.02%	1.90%	0.00%	16.24%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$6,242	A-3, LN 5	\$0	\$2,890	\$1,151	\$0	\$0	\$234	\$86	\$0	\$526	\$668	\$59	\$1	\$627
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$9,193	A-4, LN 43	\$0	\$1,595	\$2,199	\$0	\$0	\$213	\$0	\$24	\$1,218	\$1,630	\$0	\$0	\$2,314
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$74,962	A-5, LN 22	\$0	\$57,815	\$0	\$0	\$0	\$0	\$1,921	\$0	\$2,699	\$0	\$1,578	\$0	\$10,950
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	\$90,397		\$0	\$62,299	\$3,350	\$0	\$0	\$447	\$2,007	\$24	\$4,443	\$2,298	\$1,637	\$1	\$13,891

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CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS	CHANNEL MILEAGE						
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		CHANNEL TERM	TERM	FACILITY	B&C	WBI			
1	6610	CUSTOMER OPERATIONS EXPENSES																	
2		MARKETING	\$330,594	A-3,LN 10		\$0	\$174,658	\$38,192	\$0	\$0	\$6,586	\$4,692	\$166		\$23,789	\$19,007	\$9,142	\$7	\$54,355
3	6621	TELEPHONE OPERATOR SERVICES																	
4		- CALL COMPLETION INCL DA	\$297	SWS-OPERATC	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$808	DIRECT	\$0	\$0	\$0	\$0	\$0	\$808	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$1,202	DIRECT	\$0	\$0	\$0	\$0	\$0	\$1,202	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER																	
8		LOCAL BUSINESS OFFICE																	
9		- END USER SVC ORDER PROCESSING																	
10		- PRESUBSCRIPTION	\$18,495	A-3,LN 22	\$0	\$0	\$14,455	\$3,045	\$0	\$0	\$565	\$424	\$5		\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$7,601	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$7,601	\$0
12		- END USER PAYMENT & COLLECTION	\$15,327	AL-1,LN 13	\$0	\$0	\$4,450	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$10,877	\$0
13		- END USER BILLING INQUIRY	\$4,429	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$4,429	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$45,852		\$0	\$0	\$18,905	\$3,045	\$0	\$0	\$565	\$424	\$5		\$0	\$0	\$0	\$22,907	\$0
19		CUSTOMER SERVICES (REV ACCTG)																	
20		- MESSAGE PROCESSING																	
21		- TOLL TICKET PROCESSING	\$2,970	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$2,970	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$67,275	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$67,275	\$0
24		- END USER COMMON LINE	\$11,872	DIRECT	\$0	\$0	\$11,872	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$67,051	A-3,LN 24	\$0	\$0	\$0	\$15,866	\$0	\$0	\$3,643	\$2,572	\$41	\$10,698	\$7,818	\$3,859	\$0	\$0	\$22,554
26		SUBTOTAL CUSTOMER SERVICES	\$149,168		\$0	\$0	\$11,872	\$15,866	\$0	\$0	\$3,643	\$2,572	\$41	\$10,698	\$7,818	\$3,859	\$70,245	\$22,554	\$0
27		TOTAL CAT 1 AND CAT 2	\$195,020		\$0	\$0	\$30,777	\$18,911	\$0	\$0	\$4,208	\$2,996	\$47	\$10,698	\$7,818	\$3,859	\$93,152	\$22,554	\$0
28		% DISTRIBUTION	100.00%		0.00%		15.78%	9.70%	0.00%	0.00%	2.16%	1.54%	0.02%		5.49%	4.01%	1.98%	47.77%	11.56%
29	3.0	ALL OTHER CUSTOMER SERVICE	\$115,006	/LN 34	\$0	\$0	\$15,956	\$6,700	\$0	\$893	\$822	\$827	\$48		\$7,155	\$6,048	\$2,792	\$57,080	\$16,686
30		TOTAL SERVICES EXPENSE	\$312,332		\$0	\$0	\$46,733	\$25,611	\$0	\$3,199	\$5,030	\$3,823	\$95	\$17,853	\$13,866	\$6,651	\$150,232	\$39,240	\$0
31		% DISTRIBUTION	100.00%		0.00%		14.96%	8.20%	0.00%	1.02%	1.61%	1.22%	0.03%		5.72%	4.44%	2.13%	48.10%	12.56%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$642,925		\$0	\$0	\$221,391	\$63,802	\$0	\$3,199	\$11,615	\$8,515	\$261	\$41,642	\$32,874	\$15,793	\$150,239	\$93,595	\$0
33		% DISTRIBUTION	100.00%		0.00%		34.43%	9.92%	0.00%	0.50%	1.81%	1.32%	0.04%		6.48%	5.11%	2.46%	23.37%	14.56%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$197,326		\$0	\$0	\$30,777	\$18,911	\$0	\$2,306	\$4,208	\$2,996	\$47	\$10,698	\$7,818	\$3,859	\$93,152	\$22,554	\$0
35		% DISTRIBUTION	100.00%		0.00%		15.60%	9.58%	0.00%	1.17%	2.13%	1.52%	0.02%		5.42%	3.96%	1.96%	47.21%	11.43%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL	\$1		\$0	\$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	\$3,214,509	A-9, LN 25	\$0	\$1,521,429	\$559,122	\$0	\$0	\$64,492	\$34,466	\$669	\$228,141	\$212,813	\$86,280	\$159	\$506,938
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$1,402,010	A-10, LN 8	\$0	\$721,069	\$160,864	\$0	\$0	\$24,896	\$17,955	\$471	\$108,374	\$92,880	\$40,289	\$0	\$235,210
4		ACCESS CHARGE EXPENSE	\$717,394	A-10, LN 9	\$0	\$717,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$642,925	A-11, LN 31	\$0	\$221,391	\$63,802	\$0	\$3,199	\$11,615	\$8,515	\$261	\$41,642	\$32,874	\$15,793	\$150,239	\$93,595
6		TOTAL BIG THREE EXPENSES	\$5,976,838		\$0	\$3,181,282	\$783,789	\$0	\$3,199	\$101,003	\$60,936	\$1,402	\$378,157	\$338,567	\$142,363	\$150,397	\$835,744
7		% DISTRIBUTION	100.00%		0.00%	53.23%	13.11%	0.00%	0.05%	1.69%	1.02%	0.02%	6.33%	5.66%	2.38%	2.52%	13.98%
CORPORATE OPERATING EXPENSE																	
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$1,992,288	LN 7	\$0	\$1,024,902	\$253,920	\$0	\$743	\$32,731	\$19,131	\$570	\$141,345	\$123,815	\$50,940	\$50,866	\$293,326
10		TOTAL CORPORATE OPERATIONS	\$1,992,288		\$0	\$1,024,902	\$253,920	\$0	\$743	\$32,731	\$19,131	\$570	\$141,345	\$123,815	\$50,940	\$50,866	\$293,326
11		% DISTRIBUTION	100.00%		0.00%	51.44%	12.75%	0.00%	0.04%	1.64%	0.96%	0.03%	7.09%	6.21%	2.56%	2.55%	14.72%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST EXPENSE																	
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	(\$0)	A-3, LN 10	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	(\$0)		\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
OTHER INCOME ADJUSTMENTS																	
18		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$1,061	A-3, LN 10	\$0	\$505	\$182	\$0	\$0	\$14	\$15	\$0	\$95	\$81	\$60	\$0	\$107
20		TOTAL	\$1,061		\$0	\$505	\$182	\$0	\$0	\$14	\$15	\$0	\$95	\$81	\$60	\$0	\$107
21																	
OPERATING TAXES																	
22		FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	OTHER OPERATING TAXES	\$448,898	A-3, LN 10	\$0	\$246,710	\$30,810	\$0	\$0	\$6,368	\$4,325	\$70	\$35,105	\$26,456	\$11,135	\$9	\$87,908
25	7240	TOTAL OPERATING TAXES	\$448,898		\$0	\$246,710	\$30,810	\$0	\$0	\$6,368	\$4,325	\$70	\$35,105	\$26,456	\$11,135	\$9	\$87,908
26																	

Merged Group E -- Part 36 TYCOS

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Merged Group E -- 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	\$38,852,703	S-2, LN 35	\$0	\$8,515,870	\$0	\$6,407,684	\$8,025,496	\$3,283,199	\$615,587	\$50,195	\$0	\$0	\$11,954,672
3	RATE OF RETURN	9.75%		0.00%	9.75%	0.00%	9.75%	9.75%	9.75%	9.75%	0.00%	0.00%	9.75%	
4	RETURN ON INVESTMENT	\$3,788,139	LN1*LN 2	\$0	\$830,297	\$0	\$624,749	\$782,486	\$320,112	\$60,020	\$4,894	\$0	\$0	\$1,165,581
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	\$3,788,139	LN3-LN4	\$0	\$830,297	\$0	\$624,749	\$782,486	\$320,112	\$60,020	\$4,894	\$0	\$0	\$1,165,581
7	FEDERAL OPERATING INCOME TAX	\$982,955	LN 28	\$0	\$215,653	\$0	\$162,358	\$202,488	\$82,752	\$15,905	\$1,290	\$0	\$0	\$302,509
8	LESS: FEDERAL ITC AMORTIZATION	\$87,920	S-12, LN 29	\$0	\$18,545	\$0	\$13,279	\$20,347	\$8,495	\$159	\$38	\$0	\$0	\$27,057
9	NET FEDERAL INCOME TAX	\$895,035	LN 6-LN 7	\$0	\$197,108	\$0	\$149,079	\$182,142	\$74,257	\$15,745	\$1,252	\$0	\$0	\$275,452
10	STATE AND LOCAL INCOME TAX	\$513,658	LN 33	\$0	\$108,212	\$0	\$97,365	\$103,720	\$35,044	\$26,533	\$702	\$0	\$0	\$142,081
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	\$513,658	LN 9-LN 10	\$0	\$108,212	\$0	\$97,365	\$103,720	\$35,044	\$26,533	\$702	\$0	\$0	\$142,081
13	OPERATING EXPENSE AND TAX	\$24,689,374	S-8, LN 20	\$0	\$6,205,268	\$0	\$3,242,963	\$5,281,002	\$1,722,701	\$314,367	\$28,052	\$0	\$0	\$7,895,022
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	\$29,886,207	5+8+11 thru 15	\$0	\$7,340,884	\$0	\$4,114,156	\$6,349,349	\$2,152,115	\$416,665	\$34,901	\$0	\$0	\$9,478,135
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	\$35,551	LN 16*LN 17	\$0	\$8,060	\$0	\$5,020	\$7,983	\$3,241	\$65	\$40	\$0	\$0	\$11,142
19	TOTAL REVENUE REQUIREMENT	\$29,921,757		\$0	\$7,348,945	\$0	\$4,119,176	\$6,357,332	\$2,155,355	\$416,731	\$34,941	\$0	\$0	\$9,489,277

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	\$3,788,139	LN 3	\$0	\$830,297	\$0	\$624,749	\$782,486	\$320,112	\$60,020	\$4,894	\$0	\$0	\$1,165,581
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	\$2,434	S-12, LN 25+26	\$0	\$488	\$0	\$693	\$398	\$311	\$28	\$2	\$0	\$0	\$514
23	TOTAL INCOME ADJUSTMENTS	\$2,434	LN 21+22	\$0	\$488	\$0	\$693	\$398	\$311	\$28	\$2	\$0	\$0	\$514
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$3,697,785		\$0	\$811,264	\$0	\$610,777	\$761,741	\$311,306	\$59,832	\$4,854	\$0	\$0	\$1,138,010
26	FEDERAL INCOME TAX @	26.58%	LN 25*FIT	\$0	\$215,653	\$0	\$162,358	\$202,488	\$82,752	\$15,905	\$1,290	\$0	\$0	\$302,509
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	\$982,955	LN 26-LN 27	\$0	\$215,653	\$0	\$162,358	\$202,488	\$82,752	\$15,905	\$1,290	\$0	\$0	\$302,509
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$4,680,740	LN 25+LN 28-S-12, LN 30	\$0	\$1,026,917	\$0	\$773,135	\$964,230	\$394,058	\$75,737	\$6,144	\$0	\$0	\$1,440,519
31	STATE INCOME TAX @	10.97%	LN 30*SIT	\$0	\$108,212	\$0	\$97,365	\$103,720	\$35,044	\$26,533	\$702	\$0	\$0	\$142,081
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	\$513,658		\$0	\$108,212	\$0	\$97,365	\$103,720	\$35,044	\$26,533	\$702	\$0	\$0	\$142,081

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$14,107,254	S-3,LN 10	\$0	\$3,238,889	\$0	\$1,785,289	\$3,334,142	\$872,350	\$174,772	\$11,360	\$0	\$0	\$4,690,453	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$8,424,541	S-4,LN 52	\$0	\$4,711,500	\$0	\$0	\$1,800,611	\$776,083	\$0	\$0	\$0	\$0	\$1,136,347	\$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		\$47,779,354	S-4,LN 78	\$0	\$7,772,523	\$0	\$15,599,321	\$7,534,744	\$2,767,155	\$1,646,012	\$63,156	\$0	\$0	\$12,396,443	\$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		\$149,283,717	S-5,LN 42	\$0	\$34,263,992	\$0	\$11,414,442	\$33,948,459	\$11,249,636	\$543,020	\$144,020	\$0	\$0	\$57,720,148	\$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		\$1,190,748	S-3,LN 36	\$0	\$270,185	\$0	\$156,417	\$258,072	\$82,575	\$11,408	\$1,131	\$0	\$0	\$410,959	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$220,785,613		\$0	\$50,257,089	\$0	\$28,955,469	\$46,876,029	\$15,747,799	\$2,375,211	\$219,666	\$0	\$0	\$76,354,350	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%	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		\$3,423,757	S-6,LN 15	\$0	\$782,706	\$0	\$454,001	\$963,813	\$169,633	\$106,706	(\$1,138)	\$0	\$0	\$948,035	\$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		\$93,962	S-6,LN 27	\$0	\$23,347	\$0	\$1,733	\$20,466	\$13,575	\$320	\$309	\$0	\$0	\$34,213	\$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			\$224,303,332		\$0	\$51,063,143	\$0	\$29,411,203	\$47,860,308	\$15,931,006	\$2,482,237	\$218,837	\$0	\$0	\$77,336,597	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.77%	0.00%	13.11%	21.34%	7.10%	1.11%	0.10%	0.00%	0.00%	34.48%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$180,900,121	S-7,LN 18	\$0	\$41,630,162	\$0	\$22,273,989	\$39,032,349	\$12,080,648	\$1,848,687	\$157,321	\$0	\$0	\$63,876,963	\$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		\$53,158	S-7,LN 25	\$0	\$13,208	\$0	\$980	\$11,578	\$7,680	\$181	\$175	\$0	\$0	\$19,356	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$6,402,437	S-7,LN 32	\$0	\$1,368,260	\$0	\$906,443	\$1,264,775	\$682,936	\$35,517	\$12,609	\$0	\$0	\$2,131,898	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$5,172	S-7,LN 38	\$0	\$970	\$0	\$710	\$1,545	\$0	\$1,173	\$0	\$0	\$0	\$774	\$0
26	NET TELEPHONE PLANT			\$36,942,444		\$0	\$8,050,542	\$0	\$6,229,081	\$7,550,060	\$3,159,742	\$596,679	\$48,733	\$0	\$0	\$11,307,607	\$0
27	% DISTRIBUTION			100.00%		0.00%	21.79%	0.00%	16.86%	20.44%	8.55%	1.62%	0.13%	0.00%	0.00%	30.61%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$1,068,612	S-6,LN 31	\$0	\$246,747	\$0	\$73,409	\$299,357	\$64,401	\$4,645	\$461	\$0	\$0	\$379,592	\$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		\$841,647		\$0	\$218,581	\$0	\$105,194	\$176,079	\$59,055	\$14,263	\$1,002	\$0	\$0	\$267,473	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$38,852,703		\$0	\$8,515,870	\$0	\$6,407,684	\$8,025,496	\$3,283,199	\$615,587	\$50,195	\$0	\$0	\$11,954,672	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.92%	0.00%	16.49%	20.66%	8.45%	1.58%	0.13%	0.00%	0.00%	30.77%	0.00%

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OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS															
2	BIG THREE EXPENSES			\$11,871,921		\$0	\$2,795,823	\$0	\$1,468,738	\$2,658,675	\$829,717	\$151,952	\$13,645	\$0	\$0	\$3,953,370
3	% DISTRIBUTION			100.00%		0.00%	23.55%	0.00%	12.37%	22.39%	6.99%	1.28%	0.11%	0.00%	0.00%	33.30%
4	- CLASS B SEPARATIONS															
5	COE, IOT AND C&WF			\$205,487,611		\$0	\$46,748,015	\$0	\$27,013,763	\$43,283,814	\$14,792,874	\$2,189,032	\$207,175	\$0	\$0	\$71,252,938
6	% DISTRIBUTION			100.00%		0.00%	22.75%	0.00%	13.15%	21.06%	7.20%	1.07%	0.10%	0.00%	0.00%	34.68%
LAND AND SUPPORT ASSETS																
7	CLASS A COMPANIES	2110		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$13,888,593	LN 6+DIRECT	\$0	\$3,188,875	\$0	\$1,757,889	\$3,285,492	\$857,054	\$173,577	\$11,157	\$0	\$0	\$4,614,548
9	GENERAL PURPOSE COMPUTERS			\$218,661	LN 6+DIRECT	\$0	\$50,014	\$0	\$27,399	\$48,651	\$15,295	\$1,194	\$203	\$0	\$0	\$75,905
10	TOTAL LAND AND SUPPORT ASSETS			\$14,107,254		\$0	\$3,238,889	\$0	\$1,785,289	\$3,334,142	\$872,350	\$174,772	\$11,360	\$0	\$0	\$4,690,453
11	% DISTRIBUTION			100.00%		0.00%	22.96%	0.00%	12.66%	23.63%	6.18%	1.24%	0.08%	0.00%	0.00%	33.25%
GEN SUPPORT ASSETS, COE, INFORMATION																
12	ORIG/TERM, AND C&WF			\$219,594,865		\$0	\$49,986,904	\$0	\$28,799,051	\$46,617,957	\$15,665,224	\$2,363,804	\$218,535	\$0	\$0	\$75,943,391
13	% DISTRIBUTION			100.00%		0.00%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%
TANGIBLE ASSETS																
15	CAPITAL LEASES	2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$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
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$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
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$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
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%
GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$219,594,865		\$0	\$49,986,904	\$0	\$28,799,051	\$46,617,957	\$15,665,224	\$2,363,804	\$218,535	\$0	\$0	\$75,943,391
33	% DISTRIBUTION			100.00%		0.00%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%
INTANGIBLE ASSETS																
34	ALLOCATED	2690		\$1,190,748	LN 33	\$0	\$270,185	\$0	\$156,417	\$258,072	\$82,575	\$11,408	\$1,131	\$0	\$0	\$410,959
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$1,190,748		\$0	\$270,185	\$0	\$156,417	\$258,072	\$82,575	\$11,408	\$1,131	\$0	\$0	\$410,959
37	% DISTRIBUTION			100.00%		0.00%	22.69%	0.00%	13.14%	21.67%	6.93%	0.96%	0.10%	0.00%	0.00%	34.51%

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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%	50.90%	0.00%	25.82%	10.13%	0.00%	13.15%
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%	21.98%	0.00%	27.84%	7.60%	0.00%	42.59%
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	\$8,424,541	LN 13	\$0	\$4,711,500	\$0	\$0	\$1,800,611	\$776,083	\$0
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$8,424,541		\$0	\$4,711,500	\$0	\$0	\$1,800,611	\$776,083	\$0
51	% DISTRIBUTION			100.00%		0.00%	55.93%	0.00%	0.00%	21.37%	9.21%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$8,424,541		\$0	\$4,711,500	\$0	\$0	\$1,800,611	\$776,083	\$0
53	% DISTRIBUTION			100.00%		0.00%	55.93%	0.00%	0.00%	21.37%	9.21%	0.00%
	CENTRAL OFFICE TRANSMISSION	2230	4.0									
54	EXCHANGE CIRCUIT		4.1									
55	4.11 - EXCH-WB = DS1 >		4.11	\$3,843,812	AL-1, LN12	\$0	\$17,044	\$0	\$3,159,934	\$27,640	\$10,539	\$378,805
56	EXCH TRUNK - EAS		4.121	\$492,269	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$7,019,229	DIRECT	\$0	\$0	\$0	\$7,019,229	\$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	\$26,794,129	AL-1, LN 2	\$0	\$6,616,377	\$0	\$174,507	\$6,456,520	\$2,506,258	\$80,304
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$561,991	DIRECT	\$0	\$0	\$0	\$308,050	\$0	\$0	\$220,797
62	SUBTOTAL EXCHANGE CIRCUIT			\$38,711,429		\$0	\$6,633,421	\$0	\$10,661,719	\$6,484,160	\$2,516,796	\$679,907
63	% DISTRIBUTION			100.00%		0.00%	17.14%	0.00%	27.54%	16.75%	6.50%	1.76%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$378,858	DIRECT	\$0	\$0	\$0	\$378,858	\$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	\$5,129,176	AL-1, LN14	\$0	\$0	\$0	\$4,382,725	\$0	\$0	\$745,798
67	TOLL - BASIC		4.231	\$2,090,113	AL-1, LN6	\$0	\$725,231	\$0	\$168,889	\$606,640	\$191,815	\$220,308
68	4.231PL - IXC PL = DSO		4.231 PL	\$19,805	DIRECT	\$0	\$0	\$0	\$7,130	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$7,239,093		\$0	\$725,231	\$0	\$4,558,743	\$606,640	\$191,815	\$966,105
71	% DISTRIBUTION			100.00%		0.00%	10.02%	0.00%	62.97%	8.38%	2.65%	13.35%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$1,449,975	LN 15+DIRECT	\$0	\$413,871	\$0	\$0	\$443,943	\$58,544	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$1,449,975		\$0	\$413,871	\$0	\$0	\$443,943	\$58,544	\$0
76	% DISTRIBUTION			100.00%		0.00%	28.54%	0.00%	30.62%	4.04%	0.00%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$47,779,354		\$0	\$7,772,523	\$0	\$15,599,321	\$7,534,744	\$2,767,155	\$1,646,012
79	% DISTRIBUTION			100.00%		0.00%	16.27%	0.00%	32.65%	15.77%	5.79%	3.45%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$56,203,894		\$0	\$12,484,023	\$0	\$15,599,321	\$9,335,355	\$3,543,238	\$1,646,012
81	% DISTRIBUTION			100.00%		0.00%	22.21%	0.00%	27.75%	16.61%	6.30%	2.93%

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	0.00%	0.00%	26.52%	8.73%	0.00%	0.00%	0.00%	0.00%	39.74%
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%	24.79%	0.00%	0.37%	25.23%	8.07%	0.26%	0.08%	0.00%	0.00%	41.19%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.19%	0.00%	68.82%	0.25%	0.09%	27.96%	0.06%	0.00%	0.00%	2.64%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	71.07%	0.00%	0.00%	28.87%	0.06%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	35.63%	0.00%	6.11%	36.04%	10.59%	4.96%	0.39%	0.00%	0.00%	6.29%
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%	21.98%	0.00%	0.00%	27.84%	7.60%	0.00%	0.00%	0.00%	0.00%	42.59%
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			\$134,166,270	LN 3	\$0	\$33,236,032	\$0	\$591,906	\$32,673,356	\$10,907,908	\$353,423	\$119,177	\$0	\$0	\$56,284,467
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$134,166,270		\$0	\$33,236,032	\$0	\$591,906	\$32,673,356	\$10,907,908	\$353,423	\$119,177	\$0	\$0	\$56,284,467
22	EXCHANGE WIDEBAND - JOINT			\$1,699,196	LN 4	\$0	\$5,094	\$0	\$1,520,210	\$7,944	\$4,253	\$89,681	\$1,412	\$0	\$0	\$70,602
23	EXCHANGE WIDEBAND - DIRECT			\$6,721,553	DIRECT	\$0	\$0	\$0	\$6,721,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$8,420,749		\$0	\$5,094	\$0	\$8,241,764	\$7,944	\$4,253	\$89,681	\$1,412	\$0	\$0	\$70,602
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$612,795	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$612,795
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$612,795		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$612,795
28	INTEREXCHANGE WIDEBAND			\$2,534,068	LN 5	\$0	\$0	\$0	\$2,497,808	\$0	\$0	\$34,733	\$1,527	\$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	\$2,534,068		\$0	\$0	\$0	\$2,497,808	\$0	\$0	\$34,733	\$1,527	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$1,687,566	LN 6	\$0	\$533,144	\$0	\$82,965	\$613,816	\$233,817	\$65,182	\$21,903	\$0	\$0	\$136,738
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	\$1,687,566		\$0	\$533,144	\$0	\$82,965	\$613,816	\$233,817	\$65,182	\$21,903	\$0	\$0	\$136,738
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$4,934	DIRECT	\$0	\$4,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$1,857,335	LN 8	\$0	\$484,787	\$0	\$0	\$653,343	\$103,658	\$0	\$0	\$0	\$0	\$615,546
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	\$1,857,335		\$0	\$484,787	\$0	\$0	\$653,343	\$103,658	\$0	\$0	\$0	\$0	\$615,546
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			\$149,283,717		\$0	\$34,263,992	\$0	\$11,414,442	\$33,948,459	\$11,249,636	\$543,020	\$144,020	\$0	\$0	\$57,720,148
43	% DISTRIBUTION			100.00%		0.00%	22.95%	0.00%	7.65%	22.74%	7.54%	0.36%	0.10%	0.00%	0.00%	38.66%

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%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%	0.00%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	22.95%	0.00%	7.65%	22.74%	7.54%	0.36%	0.10%	0.00%	0.00%	38.66%	0.00%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	75.48%	0.00%	0.00%	0.00%	24.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$3,423,757	LN 1+DIRECT	\$0	\$782,706	\$0	\$454,001	\$963,813	\$169,633	\$106,706	(\$1,138)	\$0	\$0	\$948,035	\$0
15	TOTAL TPUC - SHORT TERM			\$3,423,757		\$0	\$782,706	\$0	\$454,001	\$963,813	\$169,633	\$106,706	(\$1,138)	\$0	\$0	\$948,035	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$93,962	LN 1+DIRECT	\$0	\$23,347	\$0	\$1,733	\$20,466	\$13,575	\$320	\$309	\$0	\$0	\$34,213	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$93,962		\$0	\$23,347	\$0	\$1,733	\$20,466	\$13,575	\$320	\$309	\$0	\$0	\$34,213	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$3,517,719		\$0	\$806,054	\$0	\$455,734	\$984,279	\$183,208	\$107,026	(\$829)	\$0	\$0	\$982,248	\$0
MATERIALS AND SUPPLIES																	
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$1,068,612	LN 2+DIRECT	\$0	\$246,747	\$0	\$73,409	\$299,357	\$64,401	\$4,645	\$461	\$0	\$0	\$379,592	\$0
31	TOTAL			\$1,068,612		\$0	\$246,747	\$0	\$73,409	\$299,357	\$64,401	\$4,645	\$461	\$0	\$0	\$379,592	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.09%	0.00%	6.87%	28.01%	6.03%	0.43%	0.04%	0.00%	0.00%	35.52%	0.00%
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

S-7,1of1

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	22.96%	0.00%	12.66%	23.63%	6.18%	1.24%	0.08%	0.00%	0.00%	33.25%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	22.21%	0.00%	27.75%	16.61%	6.30%	2.93%	0.11%	0.00%	0.00%	24.08%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5, LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.95%	0.00%	7.65%	22.74%	7.54%	0.36%	0.10%	0.00%	0.00%	38.66%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%
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%
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%
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%
9	PLANT HELD FOR FUTURE USE	2902		0.00%	S-6, LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		100.00%	S-6, LN 27	0.00%	24.85%	0.00%	1.84%	21.78%	14.45%	0.34%	0.33%	0.00%	0.00%	36.41%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100														
11	GENERAL SUPPORT			\$10,805,772	LN 1+DIRECT	\$0	\$2,494,829	\$0	\$1,354,946	\$2,606,590	\$628,633	\$151,509	\$7,551	\$0	\$0	\$3,561,714
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$7,616,507	S-4, LN53+DIR	\$0	\$4,156,120	\$0	\$0	\$1,722,031	\$587,617	\$0	\$0	\$0	\$0	\$1,150,739
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$33,265,686	S-4, LN79+DIR	\$0	\$5,254,589	\$0	\$11,308,290	\$5,435,917	\$1,562,463	\$1,212,418	\$23,309	\$0	\$0	\$8,468,700
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$129,212,156	LN 4+DIRECT	\$0	\$29,724,625	\$0	\$9,610,753	\$29,267,811	\$9,301,935	\$484,761	\$126,461	\$0	\$0	\$50,695,810
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$180,900,121		\$0	\$41,630,162	\$0	\$22,273,989	\$39,032,349	\$12,080,648	\$1,848,687	\$157,321	\$0	\$0	\$63,876,963
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION															
	TANGIBLE ASSETS	3400														
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$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
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$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
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$53,158	LN 10+DIRECT	\$0	\$13,208	\$0	\$980	\$11,578	\$7,680	\$181	\$175	\$0	\$0	\$19,356
26	TOTAL ACCUM AMORTIZATION			\$53,158		\$0	\$13,208	\$0	\$980	\$11,578	\$7,680	\$181	\$175	\$0	\$0	\$19,356
	NET OPERATING DEFERRED INC TAX	4100&														
27	GENERAL SUPPORT	4340		\$244,706	LN 1+DIRECT	\$0	\$51,725	\$0	\$34,247	\$55,137	\$26,366	\$2,096	\$338	\$0	\$0	\$74,797
28	CENTRAL OFFICE EQUIP			\$1,490,273	LN 2+DIRECT	\$0	\$265,752	\$0	\$441,472	\$224,906	\$140,544	\$23,559	\$4,275	\$0	\$0	\$389,765
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$4,317,808	LN 4+DIRECT	\$0	\$979,260	\$0	\$378,274	\$912,603	\$477,504	\$8,214	\$7,408	\$0	\$0	\$1,554,546
31	UNDISTRIBUTED			\$349,651	LN 5+DIRECT	\$0	\$71,524	\$0	\$52,450	\$72,130	\$38,522	\$1,648	\$588	\$0	\$0	\$112,790
32	TOTAL NET DEFERRED INCOME TAX			\$6,402,437		\$0	\$1,368,260	\$0	\$906,443	\$1,264,775	\$682,936	\$35,517	\$12,609	\$0	\$0	\$2,131,898
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&														
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$5,172	S-3, LN 3	\$0	\$970	\$0	\$710	\$1,545	\$0	\$1,173	\$0	\$0	\$0	\$774
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$5,172		\$0	\$970	\$0	\$710	\$1,545	\$0	\$1,173	\$0	\$0	\$0	\$774

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		\$118,090	S-9,LN 7	\$0	\$28,071	\$0	\$19,698	\$25,791	\$15,112	(\$351)	\$82	\$0	\$0	\$29,687	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$1,142,950	S-9,LN 8	\$0	\$261,342	\$0	\$148,516	\$263,897	\$77,792	\$12,706	\$873	\$0	\$0	\$377,823	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$2,580,599	S-9,LN 15	\$0	\$554,301	\$0	\$696,545	\$446,085	\$174,442	\$90,480	\$2,500	\$0	\$0	\$616,246	\$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		\$3,895,774	S-9,LN 25	\$0	\$894,723	\$0	\$295,136	\$1,000,572	\$278,173	\$13,356	\$3,194	\$0	\$0	\$1,410,619	\$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		\$3,468,892	S-10,LN 13	\$0	\$796,677	\$0	\$446,694	\$760,995	\$251,713	\$41,005	\$2,986	\$0	\$0	\$1,168,822	\$0
8	ACCESS / USF EXPENSE	6540		\$667,874	S-10,LN 14	\$0	\$638,705	\$0	\$0	\$29,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$1,102,726	S-11,LN 12	\$0	\$273,753	\$0	\$22,089	\$276,645	\$79,273	\$4,136	\$4,081	\$0	\$0	\$442,748	\$0
10	SERVICES EXPENSE	6620		\$823,930	S-11,LN 44	\$0	\$276,369	\$0	\$8,273	\$174,378	\$46,115	\$2,975	\$883	\$0	\$0	\$314,936	\$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		\$4,858,815	S-12,LN 11+12	\$0	\$1,177,024	\$0	\$624,271	\$1,031,064	\$336,459	\$46,907	\$5,577	\$0	\$0	\$1,637,512	\$0
13	SUBTOTAL OPERATING EXPENSES			\$18,659,651		\$0	\$4,900,966	\$0	\$2,261,223	\$4,008,597	\$1,259,080	\$211,214	\$20,177	\$0	\$0	\$5,998,393	\$0
14	% DISTRIBUTION			100.00%		0.00%	26.27%	0.00%	12.12%	21.48%	6.75%	1.13%	0.11%	0.00%	0.00%	32.15%	0.00%
15	DEPRECIATION AND AMORTIZATION	6560		\$5,207,599	S-10,LN 22+29	\$0	\$1,115,893	\$0	\$857,820	\$1,123,844	\$386,265	\$96,580	\$6,810	\$0	\$0	\$1,620,388	\$0
16	OTHER OPERATING TAX	7240		\$1,112,235	S-12,LN 33	\$0	\$254,712	\$0	\$150,596	\$227,031	\$94,250	\$7,577	\$1,297	\$0	\$0	\$376,772	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$290,111)	S-10,LN 37	\$0	(\$66,304)	\$0	(\$26,676)	(\$78,470)	(\$16,894)	(\$1,005)	(\$232)	\$0	\$0	(\$100,531)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$24,689,374		\$0	\$6,205,268	\$0	\$3,242,963	\$5,281,002	\$1,722,701	\$314,367	\$28,052	\$0	\$0	\$7,895,022	\$0
21	% DISTRIBUTION			100.00%		0.00%	25.13%	0.00%	13.14%	21.39%	6.98%	1.27%	0.11%	0.00%	0.00%	31.98%	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		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER			
						MESSAGE TOLL INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA TWX						
	ALLOCATION FACTORS																
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	22.96%	0.00%	12.66%	23.63%	6.18%	1.24%	0.08%	0.00%	0.00%	33.25%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	22.21%	0.00%	27.75%	16.61%	6.30%	2.93%	0.11%	0.00%	0.00%	24.08%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.95%	0.00%	7.65%	22.74%	7.54%	0.36%	0.10%	0.00%	0.00%	38.66%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$118,090	LN 1+DIRECT	\$0	\$28,071	\$0	\$19,698	\$25,791	\$15,112	(\$351)	\$82	\$0	\$0	\$29,687	\$0
8	GENERAL SUPPORT	6120		\$1,142,950	LN 1+DIRECT	\$0	\$261,342	\$0	\$148,516	\$263,897	\$77,792	\$12,706	\$873	\$0	\$0	\$377,823	\$0
9	TOTAL GENERAL SUPPORT EXP			\$1,261,040		\$0	\$289,413	\$0	\$168,214	\$289,688	\$92,904	\$12,355	\$955	\$0	\$0	\$407,510	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.95%	0.00%	13.34%	22.97%	7.37%	0.98%	0.08%	0.00%	0.00%	32.32%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$908,351	LN 2+DIRECT	\$0	\$192,641	\$0	\$252,232	\$151,289	\$70,636	\$25,802	\$726	\$0	\$0	\$215,025	\$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		\$1,672,248	LN 2+DIRECT	\$0	\$361,660	\$0	\$444,314	\$294,796	\$103,806	\$64,678	\$1,774	\$0	\$0	\$401,221	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$2,580,599		\$0	\$554,301	\$0	\$696,545	\$446,085	\$174,442	\$90,480	\$2,500	\$0	\$0	\$616,246	\$0
16	% DISTRIBUTION			100.00%		0.00%	21.48%	0.00%	26.99%	17.29%	6.76%	3.51%	0.10%	0.00%	0.00%	23.88%	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			\$3,895,774	LN 6	\$0	\$894,723	\$0	\$295,136	\$1,000,572	\$278,173	\$13,356	\$3,194	\$0	\$0	\$1,410,619	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$3,895,774		\$0	\$894,723	\$0	\$295,136	\$1,000,572	\$278,173	\$13,356	\$3,194	\$0	\$0	\$1,410,619	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.97%	0.00%	7.58%	25.68%	7.14%	0.34%	0.08%	0.00%	0.00%	36.21%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$7,737,413		\$0	\$1,738,437	\$0	\$1,159,896	\$1,736,345	\$545,520	\$116,191	\$6,649	\$0	\$0	\$2,434,375	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.47%	0.00%	14.99%	22.44%	7.05%	1.50%	0.09%	0.00%	0.00%	31.46%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$6,476,373		\$0	\$1,449,024	\$0	\$991,682	\$1,446,657	\$452,616	\$103,836	\$5,695	\$0	\$0	\$2,026,864	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.37%	0.00%	15.31%	22.34%	6.99%	1.60%	0.09%	0.00%	0.00%	31.30%	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	INSTRALATA	INTERLATA				INSTRALATA
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%	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%	22.69%	0.00%	13.14%	21.67%	6.93%	0.96%	0.10%	0.00%	0.00%	34.51%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		100.00%	S-7,LN 10	0.00%	24.85%	0.00%	1.84%	21.78%	14.45%	0.34%	0.33%	0.00%	0.00%	36.41%	0.00%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	22.75%	0.00%	13.15%	21.06%	7.20%	1.07%	0.10%	0.00%	0.00%	34.68%	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%	#####	0.00%	#####	#####	#####	#####	#####	0.00%	0.00%	#####	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$3,468,892	LN 7+DIRECT	\$0	\$796,677	\$0	\$446,694	\$760,995	\$251,713	\$41,005	\$2,986	\$0	\$0	\$1,168,822	\$0
14	ACCESS / USF EXPENSE	6540		\$667,874	DIRECT	\$0	\$638,705	\$0	\$0	\$29,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$273,882	S-3,LN 11	\$0	\$63,174	\$0	\$32,875	\$61,521	\$16,926	\$3,222	\$347	\$0	\$0	\$95,817	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$190,006	S-4,LN 53	\$0	\$93,279	\$0	\$0	\$40,040	\$31,034	\$0	\$0	\$0	\$0	\$25,653	\$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			\$2,018,743	S-4,LN 79	\$0	\$331,569	\$0	\$631,303	\$323,746	\$115,491	\$83,461	\$3,472	\$0	\$0	\$529,702	\$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			\$2,685,017	S-5,LN 43	\$0	\$618,484	\$0	\$188,922	\$689,924	\$219,985	\$9,536	\$2,942	\$0	\$0	\$955,223	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$5,167,648		\$0	\$1,106,506	\$0	\$853,100	\$1,115,231	\$383,435	\$96,219	\$6,761	\$0	\$0	\$1,606,396	\$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			\$5,167,648		\$0	\$1,106,506	\$0	\$853,100	\$1,115,231	\$383,435	\$96,219	\$6,761	\$0	\$0	\$1,606,396	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.41%	0.00%	16.51%	21.58%	7.42%	1.86%	0.13%	0.00%	0.00%	31.09%	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		\$39,951	LN 5+DIRECT	\$0	\$9,388	\$0	\$4,719	\$8,613	\$2,829	\$361	\$49	\$0	\$0	\$13,992	\$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			\$39,951		\$0	\$9,388	\$0	\$4,719	\$8,613	\$2,829	\$361	\$49	\$0	\$0	\$13,992	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.50%	0.00%	11.81%	21.56%	7.08%	0.90%	0.12%	0.00%	0.00%	35.02%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$15,900	S-3,LN 11+DIR	\$0	\$4,005	\$0	\$1,974	\$4,814	\$0	\$66	\$0	\$0	\$0	\$5,041	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$18,927	S-4,LN 81+DIR	\$0	\$3,286	\$0	\$6,618	\$594	\$990	\$34	\$0	\$0	\$0	\$7,406	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$255,283	S-5,LN 43+DIR	\$0	\$59,013	\$0	\$18,084	\$73,062	\$15,904	\$906	\$232	\$0	\$0	\$88,084	\$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			\$290,111		\$0	\$66,304	\$0	\$26,676	\$78,470	\$16,894	\$1,005	\$232	\$0	\$0	\$100,531	\$0

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

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	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.70%	0.00%	0.00%	18.73%	6.76%	0.00%	0.00%	0.00%	56.81%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	30.92%	0.00%	0.00%	17.67%	6.49%	0.00%	0.00%	0.00%	44.92%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	31.54%	0.00%	3.99%	43.86%	17.33%	2.52%	0.76%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.91%	0.00%	0.29%	18.55%	0.04%	0.25%	0.00%	0.00%	74.96%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	89.92%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	44.65%	0.00%	5.35%	31.34%	15.83%	2.18%	0.65%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																
12	MARKETING	6610		\$1,102,726	INPUT	\$0	\$273,753	\$0	\$22,089	\$276,645	\$79,273	\$4,136	\$4,081	\$0	\$0	\$442,748
13	TELEPHONE OPERATOR SERVICES															
14	- CALL COMPLETION INCL DA	6621		\$37,637	LN 1+DIRECT	\$0	\$265	\$0	\$0	\$2,260	\$1,298	\$0	\$0	\$0	\$0	\$33,814
15	- OPERATOR SERVICES UNDER CONTRACT			\$8,149	DIRECT	\$0	\$720	\$0	\$0	\$5,603	\$828	\$0	\$0	\$0	\$0	\$998
16	PUBLISHED DIRECTORY LISTINGS	6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$5,285	LN 3	\$0	\$1,070	\$0	\$0	\$1,677	\$732	\$0	\$0	\$0	\$0	\$1,805
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,285		\$0	\$1,070	\$0	\$0	\$1,677	\$732	\$0	\$0	\$0	\$0	\$1,805
22	LOCAL BUSINESS OFFICE	6623	1													
23	- END USER SVC ORDER PROCESSING		1.1													
24	- PRESUBSCRIPTION		1.11	\$16,411	DIRECT	\$0	\$16,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$108,754	LN 7	\$0	\$6,424	\$0	\$320	\$20,170	\$44	\$274	\$0	\$0	\$0	\$81,522
26	- END USER PAYMENT & COLLECTION		1.2	\$44,110	LN 4	\$0	\$13,600	\$0	\$0	\$7,256	\$2,633	\$0	\$0	\$0	\$0	\$20,621
27	- END USER BILLING INQUIRY		1.3	\$59,984	LN 8	\$0	\$3,821	\$0	\$108	\$2,037	\$0	\$79	\$0	\$0	\$0	\$53,938
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$229,258		\$0	\$40,255	\$0	\$428	\$29,463	\$2,678	\$354	\$0	\$0	\$0	\$156,080
33	CUSTOMER SERVICES (REV ACCTG)	6623	2													
34	- MESSAGE PROCESSING		2.1													
35	- TOLL TICKET PROCESSING		2.11	\$32,825	AL-1, LN16	\$0	\$2,645	\$0	\$0	\$14,283	\$2,440	\$0	\$0	\$0	\$0	\$13,457
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$200,828	AL-1, LN18, LN19	\$0	\$59,897	\$0	\$0	\$55,979	\$14,487	\$0	\$0	\$0	\$0	\$70,466
38	- END USER COMMON LINE		2.3	\$10,569	DIRECT	\$0	\$10,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$119,395	LN 11	\$0	\$53,114	\$0	\$6,584	\$40,639	\$16,164	\$2,170	\$724	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$363,618		\$0	\$126,226	\$0	\$6,584	\$110,900	\$33,091	\$2,170	\$724	\$0	\$0	\$83,923
41	TOTAL CAT 1 AND CAT 2			\$592,876	LN 32+LN 40	\$0	\$166,481	\$0	\$7,012	\$140,364	\$35,768	\$2,524	\$724	\$0	\$0	\$240,003
42	% DISTRIBUTION			100.00%		0.00%	28.08%	0.00%	1.18%	23.68%	6.03%	0.43%	0.12%	0.00%	0.00%	40.48%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$179,983	LN 42+DIRECT	\$0	\$107,833	\$0	\$1,262	\$24,475	\$7,490	\$451	\$159	\$0	\$0	\$38,315
44	TOTAL SERVICES EXPENSE			\$823,930		\$0	\$276,369	\$0	\$8,273	\$174,378	\$46,115	\$2,975	\$883	\$0	\$0	\$314,936
45	% DISTRIBUTION			100.00%		0.00%	33.54%	0.00%	1.00%	21.16%	5.60%	0.36%	0.11%	0.00%	0.00%	38.22%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$1,926,656	LN 12+LN 44	\$0	\$550,123	\$0	\$30,362	\$451,024	\$125,389	\$7,111	\$4,964	\$0	\$0	\$757,683
47	% DISTRIBUTION			100.00%		0.00%	28.55%	0.00%	1.58%	23.41%	6.51%	0.37%	0.26%	0.00%	0.00%	39.33%

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE		SPECIAL ACCESS			EAS	EXCHANGE	OTHER	
						MESSAGE TOLL INTRALATA	INTERLATA		MESSAGE TOLL INTRALATA	INTERLATA		INTRALATA	INTERLATA				TWX
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	23.55%	0.00%	12.37%	22.39%	6.99%	1.28%	0.11%	0.00%	0.00%	33.30%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	22.76%	0.00%	13.11%	21.23%	7.13%	1.08%	0.10%	0.00%	0.00%	34.58%	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%	21.83%	0.00%	16.58%	20.65%	8.48%	1.58%	0.13%	0.00%	0.00%	30.75%	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			\$46,274	DIRECT	\$0	\$46,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$4,812,541	LN 1	\$0	\$1,130,751	\$0	\$624,271	\$1,031,064	\$336,459	\$46,907	\$5,577	\$0	\$0	\$1,637,512	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$4,858,815		\$0	\$1,177,024	\$0	\$624,271	\$1,031,064	\$336,459	\$46,907	\$5,577	\$0	\$0	\$1,637,512	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.22%	0.00%	12.85%	21.22%	6.92%	0.97%	0.11%	0.00%	0.00%	33.70%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$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%	\$0		\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$28,437,534	RECORDS	\$0	\$7,023,004	\$0	\$3,858,971	\$6,055,339	\$2,038,504	\$373,003	\$32,871	\$0	\$0	\$9,055,842	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$24,689,374	VARIOUS	\$0	\$6,205,268	\$0	\$3,242,963	\$5,281,002	\$1,722,701	\$314,367	\$28,052	\$0	\$0	\$7,895,022	\$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.			\$2,434	LN 6+DIRECT	\$0	\$488	\$0	\$693	\$398	\$311	\$28	\$2	\$0	\$0	\$514	\$0
27	NET TAXABLE INCOME			\$3,745,726		\$0	\$817,248	\$0	\$615,316	\$773,939	\$315,491	\$58,609	\$4,816	\$0	\$0	\$1,160,307	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.82%	0.00%	16.43%	20.66%	8.42%	1.56%	0.13%	0.00%	0.00%	30.98%	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		\$209,989	LN 28	\$0	\$31,846	\$0	\$83,132	(\$9,296)	\$56,900	\$49,418	\$2,181	\$0	\$0	\$26,074	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$250,344	LN 28	\$0	\$48,497	\$0	\$51,236	\$58,169	\$11,453	\$25,004	(\$30)	\$0	\$0	\$56,015	\$0
33	OPERATING TAXES - OTHER	7240		\$1,112,235	LN 2+DIRECT	\$0	\$254,712	\$0	\$150,596	\$227,031	\$94,250	\$7,577	\$1,297	\$0	\$0	\$376,772	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$321,806	LN 28	\$0	\$58,609	\$0	\$11,516	\$83,317	(\$2,080)	\$554	(\$92)	\$0	\$0	\$125,761	\$0
35	TOTAL OPERATING TAXES			\$1,894,374		\$0	\$393,665	\$0	\$296,480	\$359,220	\$160,523	\$82,553	\$3,355	\$0	\$0	\$584,622	\$0

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	ALLOCATED LOOPS - COE	20,518	SPF	-	5,087	-	77	5,176	1,655	54	17	-	-	8,452
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.79%	0.00%	0.37%	25.23%	8.07%	0.26%	0.08%	0.00%	0.00%	41.19%
3	ALLOCATED LOOPS - CWF	20,518	SPF	-	5,087	-	77	5,176	1,655	54	17	-	-	8,452
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.79%	0.00%	0.37%	25.23%	8.07%	0.26%	0.08%	0.00%	0.00%	41.19%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	5,616	TOLL MOU	-	2,136	-	84	2,015	959	64	19	-	-	340
6	PERCENT DISTRIBUTION	100.00%		0.00%	38.03%	0.00%	1.50%	35.88%	17.07%	1.13%	0.34%	0.00%	0.00%	6.05%
7	ALLOCATED CIRCUIT MILES - CWF	33,050	CMM	-	11,774	-	2,018	11,913	3,499	1,640	128	-	-	2,077
8	PERCENT DISTRIBUTION	100.00%		0.00%	35.63%	0.00%	6.11%	36.04%	10.59%	4.96%	0.39%	0.00%	0.00%	6.29%
9	ALLOCATED WIDEBAND LOOPS	555	WB CKTS	-	3	-	465	4	2	32	4	-	-	45
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.59%	0.00%	83.78%	0.79%	0.28%	5.77%	0.72%	0.00%	0.00%	8.07%
11	ALLOCATED WBD CHANNELS (CKTS)	1,771	WB CKTS	-	3	-	1,219	4	2	495	1	-	-	47
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.19%	0.00%	68.82%	0.25%	0.09%	27.96%	0.06%	0.00%	0.00%	2.64%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	1,715	WB CKTS Less I	-	-	-	1,219	-	-	495	1	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	71.07%	0.00%	0.00%	28.87%	0.06%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	2,656,023	DIRECT	-	211,824	-	-	683,911	192,160	-	-	-	-	1,568,128
16	PERCENT DISTRIBUTION	100.00%		0.00%	7.98%	0.00%	0.00%	25.75%	7.23%	0.00%	0.00%	0.00%	0.00%	59.04%
17	ALLOCATED USERS	83,021	-	-	5,437	-	-	23,373	5,389	-	-	-	-	48,822
18	PERCENT DISTRIBUTION	100.00%		0.00%	6.55%	0.00%	0.00%	28.15%	6.49%	0.00%	0.00%	0.00%	0.00%	58.81%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	26.32%	7.01%	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	\$7,737,413	S-9, LN 27	\$0	\$1,738,437	\$0	\$1,159,896	\$1,736,345	\$545,520	\$116,191	\$6,649	\$0	\$0	\$2,434,375
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$4,136,766	VARIOUS	\$0	\$1,435,382	\$0	\$446,694	\$790,164	\$251,713	\$41,005	\$2,986	\$0	\$0	\$1,168,822
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,102,726	S-11, LN 12	\$0	\$273,753	\$0	\$22,089	\$276,645	\$79,273	\$4,136	\$4,081	\$0	\$0	\$442,748
4	CUSTOMER OPERATIONS EXP - SERVICES	\$823,930	S-11, LN 44	\$0	\$276,369	\$0	\$8,273	\$174,378	\$46,115	\$2,975	\$883	\$0	\$0	\$314,936
5	CORPORATE OPERATIONS EXPENSE	\$4,858,815	S-12, LN 13	\$0	\$1,177,024	\$0	\$624,271	\$1,031,064	\$336,459	\$46,907	\$5,577	\$0	\$0	\$1,637,512
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$240,255	S-12, LN 29 + 31	\$0	\$31,846	\$0	\$83,132	(\$9,296)	\$56,900	\$49,418	\$2,181	\$0	\$0	\$26,074
10	STATE INCOME TAX (ACTUAL)	\$250,344	S-12, LN 32	\$0	\$48,497	\$0	\$51,236	\$58,169	\$11,453	\$25,004	(\$30)	\$0	\$0	\$56,015
11	OTHER OPERATING TAX	\$1,112,235	S-12, LN 33	\$0	\$254,712	\$0	\$150,596	\$227,031	\$94,250	\$7,577	\$1,297	\$0	\$0	\$376,772
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$217,531	RECORDS	\$0	\$82,764	\$0	\$13,535	\$77	\$15,324	\$53,855	\$749	\$0	\$0	\$51,228
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	(\$0)	S-12, LN 18- LN 17	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$20,480,016		\$0	\$5,318,786	\$0	\$2,559,721	\$4,284,577	\$1,437,007	\$347,069	\$24,374	\$0	\$0	\$6,508,482
17	CASH WORKING CAPITAL RATIO	\$1	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$841,647		\$0	\$218,581	\$0	\$105,194	\$176,079	\$59,055	\$14,263	\$1,002	\$0	\$0	\$267,473
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	\$841,647		\$0	\$218,581	\$0	\$105,194	\$176,079	\$59,055	\$14,263	\$1,002	\$0	\$0	\$267,473

Merged Group E -- Part 69 TYCOS

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Merged Group E -- 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	\$14,923,553	\$7,203,764	\$1,259,090	\$3,208,351	\$367	\$3,251,983
2	AMORIZATION OF ITC	\$31,825	\$18,041	\$505	\$3,835	\$0	\$9,444
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	\$1,182	\$606	\$146	\$288	\$0	\$141
5	STATE INCOME TAX	\$205,577	\$85,443	\$21,049	\$60,461	\$3	\$38,619
6	OPERATING EXPENSES & OTHER TAXES	\$9,448,230	\$4,907,334	\$1,192,416	\$1,501,790	\$183,684	\$1,663,010
7	GROSS RECEIPTS & PSC TAX	\$13,080	\$7,080	\$1,031	\$1,447	\$217	\$3,305
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	\$5,024,178	\$0	\$2,722,811	\$0	\$514,936	\$0	\$860,387	\$0	\$1,445	\$0	\$924,600
2		CENTRAL OFFICE SWITCHING	\$4,711,500	\$0	\$0	\$0	\$4,711,500	\$0	\$0	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$23,371,844	\$0	\$6,616,377	\$0	\$1,156,146	\$0	\$8,580,092	\$0	\$0	\$0	\$7,019,229
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$45,678,434	\$0	\$33,236,032	\$0	\$1,023,025	\$0	\$4,692,889	\$0	\$0	\$0	\$6,726,488
7		TANGIBLE ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		INTANGIBLE ASSETS	\$426,602	\$0	\$232,284	\$0	\$37,879	\$0	\$70,468	\$0	\$8	\$0	\$85,964
9		TOTAL PLANT IN SERVICE	\$79,212,558	\$0	\$42,807,504	\$0	\$7,443,486	\$0	\$14,203,836	\$0	\$1,453	\$0	\$14,756,280
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,236,708	\$0	\$634,823	\$0	\$148,050	\$0	\$222,372	\$0	\$25	\$0	\$231,438
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$25,080	\$0	\$19,595	\$0	\$3,752	\$0	\$1,220	\$0	\$1	\$0	\$513
14		TOTAL PROPERTY, PLANT & EQUIP.	\$80,474,346	\$0	\$43,461,921	\$0	\$7,595,288	\$0	\$14,427,428	\$0	\$1,479	\$0	\$14,988,230
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$63,904,151	\$0	\$35,303,936	\$0	\$6,321,435	\$0	\$10,930,467	\$0	\$1,102	\$0	\$11,347,211
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$14,189	\$0	\$11,086	\$0	\$2,123	\$0	\$690	\$0	\$0	\$0	\$290
20		OPERATING DEFERRED INCOME TAX	\$2,274,703	\$0	\$1,301,553	\$0	\$66,154	\$0	\$389,166	\$0	\$22	\$0	\$517,808
21		OTHER DEFERRED CREDITS - NET	\$1,680	\$0	\$936	\$0	\$197	\$0	\$297	\$0	\$0	\$0	\$250
22		NET TELEPHONE PLANT	\$14,279,623	\$0	\$6,844,410	\$0	\$1,205,380	\$0	\$3,106,807	\$0	\$355	\$0	\$3,122,671
23		MATERIALS AND SUPPLIES	\$320,155	\$0	\$183,184	\$0	\$23,285	\$0	\$46,721	\$0	\$6	\$0	\$66,959
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$323,775	\$0	\$176,169	\$0	\$30,425	\$0	\$54,823	\$0	\$6	\$0	\$62,353
28		NET TEL PLANT, M&S & WORKING CAPITAL	\$14,923,553	\$0	\$7,203,763	\$0	\$1,259,090	\$0	\$3,208,351	\$0	\$367	\$0	\$3,251,982
29		RETURN ON INVESTMENT FOR SETTLEMENT:	\$1,455,046	\$0	\$702,367	\$0	\$122,761	\$0	\$312,814	\$0	\$36	\$0	\$317,068
30		PLANT SPECIFIC EXPENSE	\$2,898,333	\$0	\$1,359,517	\$0	\$565,486	\$0	\$460,956	\$0	\$128	\$0	\$512,246
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$1,882,076	\$0	\$1,307,980	\$0	\$127,356	\$0	\$209,008	\$0	\$0	\$0	\$237,732
32		DEPRECIATION & AMORTIZATION	\$1,973,713	\$0	\$946,668	\$0	\$169,116	\$0	\$412,990	\$0	\$28	\$0	\$444,911
33		MARKETING EXPENSE	\$295,842	\$0	\$162,976	\$0	\$32,775	\$0	\$45,918	\$0	\$6	\$0	\$54,167
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$284,643	\$0	\$43,583	\$0	\$28,373	\$0	\$35,527	\$0	\$137,040	\$0	\$40,119
35		CORPORATE OPERATIONS EXPENSES	\$1,801,295	\$0	\$924,687	\$0	\$246,090	\$0	\$283,591	\$0	\$46,475	\$0	\$300,452
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$405,308	\$0	\$224,173	\$0	\$27,273	\$0	\$62,848	\$0	\$7	\$0	\$91,007
38		GROSS RECEIPTS TAX	\$13,080	\$0	\$7,080	\$0	\$1,031	\$0	\$1,448	\$0	\$217	\$0	\$3,305
39		UNCOLLECTIBLES/RENT REVENUES	(\$92,979)	\$0	(\$62,250)	\$0	(\$4,052)	\$0	(\$9,050)	\$0	(\$1)	\$0	(\$17,626)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$9,461,310	\$0	\$4,914,414	\$0	\$1,193,447	\$0	\$1,503,237	\$0	\$183,900	\$0	\$1,666,313
42		STATE INCOME TAX - NET OF ITC	\$205,577	\$0	\$85,444	\$0	\$21,050	\$0	\$60,460	\$0	\$4	\$0	\$38,619
43		SUBTOTAL OPER EXPENSE & TAX	\$9,666,888	\$0	\$4,999,857	\$0	\$1,214,497	\$0	\$1,563,697	\$0	\$183,905	\$0	\$1,704,933
44		FEDERAL INCOME TAX - NET OF ITC	\$346,187	\$0	\$163,708	\$0	\$31,956	\$0	\$78,223	\$0	\$9	\$0	\$72,291
45		TOTAL REVENUE REQUIREMENT	\$11,468,121	\$0	\$5,865,932	\$0	\$1,369,213	\$0	\$1,954,733	\$0	\$183,949	\$0	\$2,094,292
46		% DISTRIBUTION	100.00%	0.00%	51.15%	0.00%	11.94%	0.00%	17.04%	0.00%	1.60%	0.00%	18.26%
47		FROZEN MAG SHIFT	(\$39,537)	\$0	\$439,814	\$0	(\$531,270)	\$0	\$51,919	\$0	\$0	\$0	\$39,537
48		POST MAG REVENUE REQUIREMENT	\$11,468,121	\$0	\$6,305,746	\$0	\$837,943	\$0	\$2,006,652	\$0	\$183,949	\$0	\$2,133,829

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		COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE		B&C	WBI
							SWITCHING	EQUAL ACCESS						TERM	FACILITY		
1		NET INVESTMENT FOR SETTLEMENTS	\$14,923,553	(NOTE A)	\$0	\$7,203,763	\$748,847	\$0	\$0	\$408,849	\$98,593	\$2,800	\$1,440,593	\$1,445,902	\$321,856	\$367	\$3,251,982
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	\$1,455,046	LN 1*LN 2	\$0	\$702,367	\$73,013	\$0	\$0	\$39,863	\$9,613	\$273	\$140,458	\$140,975	\$31,381	\$36	\$317,068
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$1,455,046	LN 3-LN 4	\$0	\$702,367	\$73,013	\$0	\$0	\$39,863	\$9,613	\$273	\$140,458	\$140,975	\$31,381	\$36	\$317,068
6		FEDERAL INCOME TAX	\$378,011	LN 30	\$0	\$181,749	\$19,338	\$0	\$0	\$10,548	\$2,501	\$73	\$36,767	\$37,077	\$8,213	\$9	\$81,736
7		LESS: FEDERAL ITC AMORTIZATION	\$31,824	A-12, LN 23	\$0	\$18,041	\$149	\$0	\$0	\$167	\$188	\$0	\$2,022	\$1,386	\$427	\$0	\$9,445
8		NET FEDERAL INCOME TAX	\$346,187	LN 6-LN 7	\$0	\$163,708	\$19,189	\$0	\$0	\$10,382	\$2,313	\$73	\$34,746	\$35,691	\$7,786	\$9	\$72,291
9		STATE AND LOCAL INCOME TAX	\$205,577	LN 36	\$0	\$85,444	\$13,686	\$0	\$0	\$6,143	\$1,203	\$18	\$23,766	\$31,538	\$5,156	\$4	\$38,619
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	\$205,577	LN 9-LN 10	\$0	\$85,444	\$13,686	\$0	\$0	\$6,143	\$1,203	\$18	\$23,766	\$31,538	\$5,156	\$4	\$38,619
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	\$9,448,230	A-8, LN 20	\$0	\$4,907,334	\$921,647	\$0	\$3,573	\$172,010	\$93,097	\$2,088	\$666,341	\$625,533	\$209,915	\$183,684	\$1,663,008
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	\$11,455,041		\$0	\$5,858,853	\$1,027,534	\$0	\$3,573	\$228,398	\$106,225	\$2,452	\$865,311	\$833,738	\$254,237	\$183,733	\$2,090,987
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	\$13,080	LN16*LN17	\$0	\$7,080	\$803	\$0	\$1	\$136	\$91	\$0	\$755	\$519	\$173	\$217	\$3,305
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$11,468,121	LN16+LN18	\$0	\$5,865,932	\$1,028,337	\$0	\$3,574	\$228,534	\$106,317	\$2,452	\$866,066	\$834,257	\$254,411	\$183,949	\$2,094,292
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$1,455,046	LN 3	\$0	\$702,367	\$73,013	\$0	\$0	\$39,863	\$9,613	\$273	\$140,458	\$140,975	\$31,381	\$36	\$317,068
21		INTEREST AND RELATED ITEMS	(\$0)	A-12,14+16-15	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)
22		OTHER INCOME ADJUSTMENTS	\$1,181	A-12, LN 21	\$0	\$605	\$116	\$0	\$0	\$14	\$16	\$0	\$121	\$108	\$59	\$0	\$141
23		TOTAL INCOME ADJUSTMENTS	\$1,181	LN21+LN22	\$0	\$605	\$116	\$0	\$0	\$14	\$16	\$0	\$121	\$108	\$59	\$0	\$141
24		RETURN LESS INCOME ADJ	\$1,453,866	LN20-LN23	\$0	\$701,762	\$72,896	\$0	\$0	\$39,849	\$9,596	\$273	\$140,337	\$140,868	\$31,322	\$36	\$316,927
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$1,422,041		\$0	\$683,721	\$72,747	\$0	\$0	\$39,682	\$9,408	\$273	\$138,315	\$139,481	\$30,895	\$35	\$307,482
27		FEDERAL TAXABLE INCOME	\$1,422,041		\$0	\$683,721	\$72,747	\$0	\$0	\$39,682	\$9,408	\$273	\$138,315	\$139,481	\$30,895	\$35	\$307,482
28	21.00%	FEDERAL INCOME TAX	\$378,011	LN 27*FTR	\$0	\$181,749	\$19,338	\$0	\$0	\$10,548	\$2,501	\$73	\$36,767	\$37,077	\$8,213	\$9	\$81,736
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$378,011	LN28-LN29	\$0	\$181,749	\$19,338	\$0	\$0	\$10,548	\$2,501	\$73	\$36,767	\$37,077	\$8,213	\$9	\$81,736
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$1,800,052		\$0	\$865,470	\$92,085	\$0	\$0	\$50,231	\$11,909	\$345	\$175,083	\$176,559	\$39,108	\$45	\$389,218
33		STATE TAXABLE INCOME	\$1,800,052		\$0	\$865,470	\$92,085	\$0	\$0	\$50,231	\$11,909	\$345	\$175,083	\$176,559	\$39,108	\$45	\$389,218
34		STATE INCOME TAX	\$205,577	LN 33*STR	\$0	\$85,444	\$13,686	\$0	\$0	\$6,143	\$1,203	\$18	\$23,766	\$31,538	\$5,156	\$4	\$38,619
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$205,577	LN34-LN35	\$0	\$85,444	\$13,686	\$0	\$0	\$6,143	\$1,203	\$18	\$23,766	\$31,538	\$5,156	\$4	\$38,619
37		FEDERAL TAX AT MAXIMUM RATE	\$378,011		\$0	\$181,749	\$19,338	\$0	\$0	\$10,548	\$2,501	\$73	\$36,767	\$37,077	\$8,213	\$9	\$81,736
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	\$0		\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT	DEDICATED	SPECIAL ACCESS		CHANNEL MILEAGE			B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS			INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM		
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$5,024,178	A-3, LN 4	\$0	\$2,722,811	\$355,627	\$0	\$0	\$85,896	\$71,833	\$1,579	\$386,949	\$340,029	\$133,409	\$1,445	\$924,600
2	2210	CENTRAL OFFICE SWITCHING	\$4,711,500	A-4, LN 21+25	\$0	\$0	\$4,711,500	\$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	\$23,371,844	A-4, LN 41	\$0	\$6,616,377	\$0	\$0	\$0	\$1,148,911	\$0	\$7,235	\$3,642,491	\$4,937,601	\$0	\$0	\$7,019,229
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	\$45,678,434	A-5, LN 21	\$0	\$33,236,032	\$0	\$0	\$0	\$0	\$999,382	\$23,643	\$2,112,116	\$0	\$2,580,773	\$0	\$6,726,488
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	\$426,602	A-3, LN 15	\$0	\$232,284	\$24,817	\$0	\$0	\$7,027	\$5,885	\$149	\$31,521	\$26,552	\$12,394	\$8	\$85,964
9		TOTAL PLANT IN SERVICE	\$79,212,558		\$0	\$42,807,504	\$5,091,944	\$0	\$0	\$1,241,835	\$1,077,100	\$32,607	\$6,173,077	\$5,304,182	\$2,726,576	\$1,453	\$14,756,280
10		% DISTRIBUTION	100.00%		0.00%	54.04%	6.43%	0.00%	0.00%	1.57%	1.36%	0.04%	7.79%	6.70%	3.44%	0.00%	18.63%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$1,236,708	A-6, LN 13	\$0	\$634,823	\$113,689	\$0	\$0	\$20,084	\$13,689	\$589	\$98,567	\$93,280	\$30,526	\$25	\$231,438
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	\$25,080	A-6, LN 27	\$0	\$19,595	\$2,297	\$0	\$0	\$745	\$709	\$0	\$704	\$185	\$331	\$1	\$513
15		TOTAL PROPERTY, PLANT & EQUIP.	\$80,474,346		\$0	\$43,461,921	\$5,207,930	\$0	\$0	\$1,262,664	\$1,091,498	\$33,195	\$6,272,347	\$5,397,648	\$2,757,433	\$1,479	\$14,988,230
16		% DISTRIBUTION	100.00%		0.00%	54.01%	6.47%	0.00%	0.00%	1.57%	1.36%	0.04%	7.79%	6.71%	3.43%	0.00%	18.62%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$63,904,151	A-7, LN 9	\$0	\$35,303,936	\$4,449,918	\$0	\$0	\$855,979	\$985,169	\$30,369	\$4,686,982	\$3,862,692	\$2,380,793	\$1,102	\$11,347,211
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.	\$14,189	A-7, LN 19	\$0	\$11,086	\$1,300	\$0	\$0	\$422	\$401	\$0	\$398	\$105	\$187	\$0	\$290
22	4340	OPERATING DEFERRED INCOME TAX	\$2,274,703	A-7, LN 28	\$0	\$1,301,553	\$43,867	\$0	\$0	\$6,508	\$15,642	\$137	\$190,679	\$126,965	\$71,522	\$22	\$517,808
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$1,680	A-7, LNS 30-36	\$0	\$936	\$151	\$0	\$0	\$40	\$6	\$0	\$97	\$195	\$6	\$0	\$250
24		NET TELEPHONE PLANT	\$14,279,623		\$0	\$6,844,410	\$712,694	\$0	\$0	\$399,716	\$90,280	\$2,690	\$1,394,192	\$1,407,691	\$304,924	\$355	\$3,122,671
25		% DISTRIBUTION	100.00%		0.00%	47.93%	4.99%	0.00%	0.00%	2.80%	0.63%	0.02%	9.76%	9.86%	2.14%	0.00%	21.87%
26	1220	MATERIALS AND SUPPLIES	\$320,155	A-3, LN 16	\$0	\$183,184	\$15,564	\$0	\$0	\$3,795	\$3,920	\$6	\$22,115	\$17,518	\$7,088	\$6	\$66,959
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	\$323,775	A-3, LN 10	\$0	\$176,169	\$20,589	\$0	\$0	\$5,339	\$4,393	\$104	\$24,286	\$20,693	\$9,843	\$6	\$62,353
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$14,923,553		\$0	\$7,203,763	\$748,847	\$0	\$0	\$408,849	\$98,593	\$2,800	\$1,440,593	\$1,445,902	\$321,856	\$367	\$3,251,982
32		% DISTRIBUTION	100.00%		0.00%	48.27%	5.02%	0.00%	0.00%	2.74%	0.66%	0.02%	9.65%	9.69%	2.16%	0.00%	21.79%

A-3,1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		BASIS FOR GENERAL SUPPORT FACILITIES															
1a		CENTRAL OFFICE EQUIPMENT	\$28,083,344	A-4,LN 42	\$0	\$6,616,377	\$4,711,500	\$0	\$0	\$1,148,911	\$0	\$7,235	\$3,642,491	\$4,937,601	\$0	\$0	\$7,019,229
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	\$45,678,434	A-5,LN 23	\$0	\$33,236,032	\$0	\$0	\$0	\$0	\$999,382	\$23,643	\$2,112,116	\$0	\$2,580,773	\$0	\$6,726,488
1d		TOTAL	\$73,761,778		\$0	\$39,852,409	\$4,711,500	\$0	\$0	\$1,148,911	\$999,382	\$30,878	\$5,754,607	\$4,937,601	\$2,580,773	\$0	\$13,745,716
1e		% DISTRIBUTION	100.00%		0.00%	54.03%	6.39%	0.00%	0.00%	1.56%	1.35%	0.04%	7.80%	6.69%	3.50%	0.00%	18.64%
	2110	GENERAL SUPPORT ASSETS															
2		ALLOCATED	\$4,946,765	LN 1e	\$0	\$2,681,084	\$350,711	\$0	\$0	\$84,675	\$70,689	\$1,547	\$381,238	\$335,224	\$131,266	\$0	\$910,331
3		GENERAL PURPOSE COMPUTERS	\$77,413	LN 1e & DIRECT	\$0	\$41,727	\$4,917	\$0	\$0	\$1,221	\$1,143	\$32	\$5,712	\$4,804	\$2,143	\$1,445	\$14,268
4		TOTAL GENERAL SUPPORT ASSETS	\$5,024,178		\$0	\$2,722,811	\$355,627	\$0	\$0	\$85,896	\$71,833	\$1,579	\$386,949	\$340,029	\$133,409	\$1,445	\$924,600
5		% DISTRIBUTION	100.00%		0.00%	54.19%	7.08%	0.00%	0.00%	1.71%	1.43%	0.03%	7.70%	6.77%	2.66%	0.03%	18.40%
6		COE,JOT,CWF AND GENERAL SUPPORT	\$78,785,956		\$0	\$42,575,220	\$5,067,127	\$0	\$0	\$1,234,808	\$1,071,214	\$32,458	\$6,141,556	\$5,277,630	\$2,714,182	\$1,445	\$14,670,316
7		% DISTRIBUTION	100.00%		0.00%	54.04%	6.43%	0.00%	0.00%	1.57%	1.36%	0.04%	7.80%	6.70%	3.45%	0.00%	18.62%
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	\$78,785,956		\$0	\$42,575,220	\$5,067,127	\$0	\$0	\$1,234,808	\$1,071,214	\$32,458	\$6,141,556	\$5,277,630	\$2,714,182	\$1,445	\$14,670,316
10		% DISTRIBUTION	100.00%		0.00%	54.04%	6.43%	0.00%	0.00%	1.57%	1.36%	0.04%	7.80%	6.70%	3.45%	0.00%	18.62%
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	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$426,602	LN 10	\$0	\$232,284	\$24,817	\$0	\$0	\$7,027	\$5,885	\$149	\$31,521	\$26,552	\$12,394	\$8	\$85,964
16	1220	MATERIALS AND SUPPLIES	\$320,155	LN 10	\$0	\$183,184	\$15,564	\$0	\$0	\$3,795	\$3,920	\$6	\$22,115	\$17,518	\$7,088	\$6	\$66,959
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	\$49,980,827		\$0	\$42,575,220	\$5,067,127	\$0	\$0	\$1,234,808	\$1,071,214	\$32,458	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	85.18%	10.14%	0.00%	0.00%	2.47%	2.14%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,JOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$33,909,369		\$0	\$0	\$4,711,500	\$0	\$0	\$1,148,911	\$999,382	\$30,878	\$5,754,607	\$4,937,601	\$2,580,773	\$0	\$13,745,716
24		% DISTRIBUTION	100.00%		0.00%	0.00%	13.89%	0.00%	0.00%	3.39%	2.95%	0.09%	16.97%	14.56%	7.61%	0.00%	40.54%

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	\$1
4		- TSPS COMPLEX		\$1 AL-1, LN 10	\$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
6		IX CIRCUIT TERMINATIONS - MSG COE		\$1 AL-1, LN 6	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0		\$0	\$0	\$0	\$0
6	2220	CENTRAL OFFICE EQUIPMENT															
7		OPERATOR SYSTEMS															
8		MANUAL SWITCHBOARDS		\$0 LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
9		AUXILIARY SWITCHBOARDS															
10		- DIRECTORY ASSISTANCE		\$0 DIRECT	\$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
12		- OTHER		\$0 DIRECT	\$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
14		TSPS															
15		- OPERATOR		\$0 LN 3	\$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
17		- OTHER		\$0 LN 27	\$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
18	2210	TANDEM SWITCHING EQUIPMENT															
19		ACCESS		\$0 DIRECT	\$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
21		TOTAL TANDEM SWITCH		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT															
23		ACCESS	\$4,711,500	DIRECT	\$0	\$0	\$4,711,500	\$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
25		TOTAL LOCAL SWITCH	\$4,711,500		\$0	\$0	\$4,711,500	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$4,711,500		\$0	\$0	\$4,711,500	\$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%

A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		CHANNEL TERM	TERM	FACILITY	TERM		
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$10,196,207	DIRECT	\$0	\$0	\$0	\$0	\$0	\$17,044	\$0	\$0	\$3,159,934	\$0	\$0	\$0	\$7,019,229
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)	\$378,858	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378,858	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$7,098,934	LN 4/DIRECT	\$0	\$6,616,377	\$0	\$0	\$0	\$0	\$0	\$0	\$482,557	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$5,276,845	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$717,996	\$0	\$7,235	\$0	\$4,551,614	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$7,130	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,130	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$5,283,975		\$0	\$0	\$0	\$0	\$0	\$717,996	\$0	\$7,235	\$0	\$4,558,743	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$413,871	DIRECT	\$0	\$0	\$0	\$0	\$0	\$413,871	\$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	\$23,371,844		\$0	\$6,616,377	\$0	\$0	\$0	\$1,148,911	\$0	\$7,235	\$3,642,491	\$4,937,601	\$0	\$0	\$7,019,229
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$28,083,344		\$0	\$6,616,377	\$4,711,500	\$0	\$0	\$1,148,911	\$0	\$7,235	\$3,642,491	\$4,937,601	\$0	\$0	\$7,019,229
43		% DISTRIBUTION	100.00%		0.00%	23.56%	16.78%	0.00%	0.00%	4.09%	0.00%	0.03%	12.97%	17.58%	0.00%	0.00%	24.99%
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%	28.31%	0.00%	0.00%	0.00%	4.92%	0.00%	0.03%	15.58%	21.13%	0.00%	0.00%	30.03%

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0.00%	98.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		1.75%	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%	82.70%	3.84%		0.00%	0.00%	13.47%	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	\$33,827,938	LN 1/DIRECT	\$0	\$33,236,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591,906	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$8,246,858	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$5,094	\$0	\$0	\$1,520,210	\$0	\$0	\$6,721,553
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	\$2,497,808	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,497,808	\$0
17a		IX TRUNK - ACCESS	\$616,109	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$509,501	\$23,643	\$0	\$0	\$82,965	\$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	\$4,934	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,934
19		HOST/REMOTE	\$484,787	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$484,787	\$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	\$45,678,434		\$0	\$33,236,032	\$0	\$0	\$0	\$0	\$999,382	\$23,643	\$2,112,116	\$0	\$2,580,773	\$0	\$6,726,488
22		% DISTRIBUTION	100.00%		0.00%	72.76%	0.00%	0.00%	0.00%	0.00%	2.19%	0.05%	4.62%	0.00%	5.65%	0.00%	14.73%
23		TOTAL CABLE & WIRE FACILITIES	\$45,678,434		\$0	\$33,236,032	\$0	\$0	\$0	\$0	\$999,382	\$23,643	\$2,112,116	\$0	\$2,580,773	\$0	\$6,726,488
24		% DISTRIBUTION	100.00%		0.00%	72.76%	0.00%	0.00%	0.00%	0.00%	2.19%	0.05%	4.62%	0.00%	5.65%	0.00%	14.73%

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	SPECIAL ACCESS DEDICATED 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
3		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	2003	PLANT UNDER CONSTR. - SHORT TERM														
9		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		UNDISTRIBUTED	\$1,236,708	A-2,LN 10	\$0	\$634,823	\$113,689	\$0	\$0	\$20,084	\$13,689	\$589	\$98,567	\$93,280	\$30,526	\$25
13		TOTAL	\$1,236,708		\$0	\$634,823	\$113,689	\$0	\$0	\$20,084	\$13,689	\$589	\$98,567	\$93,280	\$30,526	\$25
14		% DISTRIBUTION	100.00%		0.00%	51.33%	9.19%	0.00%	0.00%	1.62%	1.11%	0.05%	7.97%	7.54%	2.47%	0.00%
15	2004	PLANT UNDER CONSTR. - LONG TERM														
16		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2005	TELECOMMUNICATIONS PLANT ADJUST.														
23		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNDISTRIBUTED	\$25,080	A-2,LN 10	\$0	\$19,595	\$2,297	\$0	\$0	\$745	\$709	\$0	\$704	\$185	\$331	\$1
27		TOTAL	\$25,080		\$0	\$19,595	\$2,297	\$0	\$0	\$745	\$709	\$0	\$704	\$185	\$331	\$1
28		% DISTRIBUTION	\$1		\$0	\$1	\$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	\$3,849,775	A-3.LN 5	\$0	\$2,072,502	\$293,798	\$0	\$0	\$70,187	\$56,232	\$1,286	\$299,175	\$269,552	\$98,097	\$1,102	\$687,844
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$4,156,120	A-4.LN 47	\$0	\$0	\$4,156,120	\$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	\$16,562,879	A-4.LN 48	\$0	\$4,462,536	\$0	\$0	\$0	\$785,792	\$0	\$6,260	\$2,577,706	\$3,593,140	\$0	\$0	\$5,137,444
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	\$39,335,378	A-5.LN 22	\$0	\$28,768,899	\$0	\$0	\$0	\$928,937	\$22,822	\$1,810,101	\$0	\$2,282,696	\$0	\$5,521,923	\$0
9		TOTAL ACCUM DEPR - TPIS	\$63,904,151		\$0	\$35,303,936	\$4,449,918	\$0	\$0	\$855,979	\$985,169	\$30,369	\$4,686,982	\$3,862,692	\$2,380,793	\$1,102	\$11,347,211
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	\$63,904,151		\$0	\$35,303,936	\$4,449,918	\$0	\$0	\$855,979	\$985,169	\$30,369	\$4,686,982	\$3,862,692	\$2,380,793	\$1,102	\$11,347,211
12		% DISTRIBUTION	100.00%		0.00%	55.25%	6.96%	0.00%	0.00%	1.34%	1.54%	0.05%	7.33%	6.04%	3.73%	0.00%	17.76%
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	\$14,189	A-6.LN 28	\$0	\$11,086	\$1,300	\$0	\$0	\$422	\$401	\$0	\$398	\$105	\$187	\$0	\$290
20		TOTAL ACCUM AMORTIZATION	\$14,189		\$0	\$11,086	\$1,300	\$0	\$0	\$422	\$401	\$0	\$398	\$105	\$187	\$0	\$290
21		% DISTRIBUTION	100.00%		0.00%	78.13%	9.16%	0.00%	0.00%	2.97%	2.83%	0.00%	2.81%	0.74%	1.32%	0.00%	2.05%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$85,972	A-3.LN 5	\$0	\$49,402	\$2,023	\$0	\$0	(\$338)	\$609	\$5	\$6,759	\$4,353	\$2,619	\$20	\$20,522
24		CENTRAL OFFICE EQUIP	\$707,224	A-4.LN 43	\$0	\$216,164	\$42,106	\$0	\$0	\$7,449	\$0	\$32	\$100,081	\$115,869	\$0	\$0	\$225,523
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	\$1,357,533	A-5.LN 22	\$0	\$964,211	\$0	\$0	\$0	\$0	\$14,454	\$91	\$73,652	\$0	\$65,382	\$0	\$239,744
27		UNDISTRIBUTED	\$123,974	A-3.LN 10	\$0	\$71,776	(\$262)	\$0	\$0	(\$604)	\$579	\$9	\$10,187	\$6,744	\$3,522	\$2	\$32,019
28		TOTAL NET DEFERRED INC TAX	\$2,274,703		\$0	\$1,301,553	\$43,867	\$0	\$0	\$6,508	\$15,642	\$137	\$190,679	\$126,965	\$71,522	\$22	\$517,808
29		% DISTRIBUTION	100.00%		0.00%	57.22%	1.93%	0.00%	0.00%	0.29%	0.69%	0.01%	8.38%	5.58%	3.14%	0.00%	22.76%
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	\$1,680	A-3.LN 10	\$0	\$936	\$151	\$0	\$0	\$40	\$6	\$0	\$97	\$195	\$6	\$0	\$250
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		B&C	WBI
		OPERATING EXPENSE AND TAX															
1	6110	NETWORK SUPPORT EXPENSE	\$47,769	A-9,LN 6	\$0	\$21,905	\$5,002	\$0	\$0	\$811	\$344	\$8	\$4,965	\$3,320	\$1,961	\$1	\$9,453
2	6120	GENERAL SUPPORT EXPENSE	\$409,858	A-9,LN 7	\$0	\$220,292	\$28,577	\$0	\$0	\$6,630	\$5,625	\$125	\$32,088	\$28,252	\$12,154	\$127	\$75,989
3	6210	CENTRAL OFFICE EXPENSE	\$1,250,846	A-9,LN 15	\$0	\$247,346	\$444,873	\$0	\$0	\$48,628	\$0	\$188	\$109,294	\$157,461	\$0	\$0	\$243,057
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$1,189,860	A-9,LN 24	\$0	\$869,975	\$0	\$0	\$0	\$0	\$24,391	\$285	\$52,499	\$0	\$58,963	\$0	\$183,747
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	\$1,243,371	A-10,LN 7	\$0	\$669,275	\$88,788	\$0	\$0	\$21,322	\$16,810	\$435	\$93,408	\$80,051	\$35,549	\$0	\$237,732
8	6540	ACCESS / USF EXPENSE	\$638,705	A-10,LN 8	\$0	\$638,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$295,842	A-11,LN 1	\$0	\$162,976	\$22,120	\$0	\$0	\$5,936	\$4,567	\$152	\$20,904	\$16,836	\$8,179	\$6	\$54,167
8	6620	SERVICES EXPENSE	\$284,643	A-11,LN 29	\$0	\$43,583	\$16,389	\$0	\$2,905	\$4,956	\$4,030	\$93	\$16,272	\$12,956	\$6,299	\$137,040	\$40,119
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	\$1,801,295	A-12,LN 9	\$0	\$924,687	\$198,908	\$0	\$668	\$28,476	\$17,511	\$526	\$125,837	\$112,855	\$44,898	\$46,475	\$300,452
13		SUBTOTAL OPERATING EXPENSE	\$7,162,189		\$0	\$3,798,744	\$804,658	\$0	\$3,573	\$116,759	\$73,278	\$1,811	\$455,267	\$411,730	\$168,004	\$183,649	\$1,144,716
14		% DISTRIBUTION	100.00%		0.00%	53.04%	11.23%	0.00%	0.05%	1.63%	1.02%	0.03%	6.36%	5.75%	2.35%	2.56%	15.98%
15	6560	DEPRECIATION AND AMORTIZATION	\$1,973,713	A-10,LN 19+27	\$0	\$946,668	\$100,728	\$0	\$0	\$50,315	\$17,828	\$244	\$185,806	\$193,519	\$33,665	\$28	\$444,911
16	7200	OTHER OPERATING TAX	\$405,308	A-12,LN 25	\$0	\$224,173	\$17,784	\$0	\$0	\$5,439	\$3,985	\$65	\$29,966	\$23,054	\$9,828	\$7	\$91,007
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$92,979)	A-10,LN 35	\$0	(\$62,250)	(\$1,524)	\$0	\$0	(\$503)	(\$1,994)	(\$32)	(\$4,698)	(\$2,770)	(\$1,582)	(\$1)	(\$17,626)
20		TOTAL OPERATING EXP & TAX	\$9,448,230		\$0	\$4,907,334	\$921,647	\$0	\$3,573	\$172,010	\$93,097	\$2,088	\$666,341	\$625,533	\$209,915	\$183,684	\$1,663,008
21		% DISTRIBUTION	100.00%		0.00%	51.94%	9.75%	0.00%	0.04%	1.82%	0.99%	0.02%	7.05%	6.62%	2.22%	1.94%	17.60%
	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	\$78,785,956	VARIOUS	\$0	\$42,575,220	\$5,067,127	\$0	\$0	\$1,234,808	\$1,071,214	\$32,458	\$6,141,556	\$5,277,630	\$2,714,182	\$1,445	\$14,670,316
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$78,785,956		\$0	\$42,575,220	\$5,067,127	\$0	\$0	\$1,234,808	\$1,071,214	\$32,458	\$6,141,556	\$5,277,630	\$2,714,182	\$1,445	\$14,670,316
4		% DISTRIBUTION	100.00%		0.00%	54.04%	6.43%	0.00%	0.00%	1.57%	1.36%	0.04%	7.80%	6.70%	3.45%	0.00%	18.62%
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE															
6	6110	NETWORK SUPPORT	\$47,769	LN 4	\$0	\$21,905	\$5,002	\$0	\$0	\$811	\$344	\$8	\$4,965	\$3,320	\$1,961	\$1	\$9,453
7	6120	GENERAL SUPPORT	\$409,858	A-3,LN 5	\$0	\$220,292	\$28,577	\$0	\$0	\$6,630	\$5,625	\$125	\$32,088	\$28,252	\$12,154	\$127	\$75,989
8		TOTAL GENERAL SUPPORT EXP	\$457,627		\$0	\$242,197	\$33,580	\$0	\$0	\$7,441	\$5,968	\$133	\$37,053	\$31,571	\$14,116	\$128	\$85,442
9		% DISTRIBUTION	100.00%		0.00%	52.92%	7.34%	0.00%	0.00%	1.63%	1.30%	0.03%	8.10%	6.90%	3.08%	0.03%	18.67%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$444,873	A-4,LN 47	\$0	\$0	\$444,873	\$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	\$805,974	A-4,LN 48	\$0	\$247,346	\$0	\$0	\$0	\$48,628	\$0	\$188	\$109,294	\$157,461	\$0	\$0	\$243,057
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$1,250,846		\$0	\$247,346	\$444,873	\$0	\$0	\$48,628	\$0	\$188	\$109,294	\$157,461	\$0	\$0	\$243,057
16		% DISTRIBUTION	100.00%		0.00%	19.77%	35.57%	0.00%	0.00%	3.89%	0.00%	0.02%	8.74%	12.59%	0.00%	0.00%	19.43%
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	\$1,189,860	A-5,LN 22	\$0	\$869,975	\$0	\$0	\$0	\$0	\$24,391	\$285	\$52,499	\$0	\$58,963	\$0	\$183,747
25		TOTAL PLANT SPECIFIC EXPENSE	\$2,898,333		\$0	\$1,359,517	\$478,453	\$0	\$0	\$56,069	\$30,359	\$605	\$198,846	\$189,032	\$73,079	\$128	\$512,246
26		% DISTRIBUTION	100.00%		0.00%	46.91%	16.51%	0.00%	0.00%	1.93%	1.05%	0.02%	6.86%	6.52%	2.52%	0.00%	17.67%

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		CENTRAL OFFICE EQUIPMENT	\$28,083,344	A-4, LN 38	\$0	\$6,616,377	\$4,711,500	\$0	\$0	\$1,148,911	\$0	\$7,235	\$3,642,491	\$4,937,601	\$0	\$0	\$7,019,229
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	\$45,678,434	A-5, LN 21	\$0	\$33,236,032	\$0	\$0	\$0	\$0	\$999,382	\$23,643	\$2,112,116	\$0	\$2,580,773	\$0	\$6,726,488
4		TOTAL	\$73,761,778		\$0	\$39,852,409	\$4,711,500	\$0	\$0	\$1,148,911	\$999,382	\$30,878	\$5,754,607	\$4,937,601	\$2,580,773	\$0	\$13,745,716
5		% DISTRIBUTION	100.00%		0.00%	54.03%	6.39%	0.00%	0.00%	1.56%	1.35%	0.04%	7.80%	6.69%	3.50%	0.00%	18.64%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$1,243,371	LN 5	\$0	\$669,275	\$88,788	\$0	\$0	\$21,322	\$16,810	\$435	\$93,408	\$80,051	\$35,549	\$0	\$237,732
8	6540	ACCESS / USF EXPENSE	\$638,705	DIRECT	\$0	\$638,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$96,049	A-3, LN 5	\$0	\$53,627	\$6,357	\$0	\$0	\$1,607	\$1,534	\$22	\$7,086	\$6,059	\$3,707	\$28	\$16,022
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$93,279	A-4, LN 47	\$0	\$0	\$93,279	\$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	\$962,872	A-4, LN 48	\$0	\$283,037	\$0	\$0	\$0	\$48,424	\$0	\$108	\$143,458	\$186,634	\$0	\$0	\$301,212
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	\$807,406	A-5, LN 22	\$0	\$602,225	\$0	\$0	\$0	\$0	\$16,068	\$109	\$34,271	\$0	\$29,554	\$0	\$125,180
17		TOTAL DEP EXP - PLANT IN SERVICE	\$1,959,606		\$0	\$938,890	\$99,636	\$0	\$0	\$50,031	\$17,602	\$239	\$184,814	\$192,693	\$33,261	\$28	\$442,413
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	\$1,959,606		\$0	\$938,890	\$99,636	\$0	\$0	\$50,031	\$17,602	\$239	\$184,814	\$192,693	\$33,261	\$28	\$442,413
20		% DISTRIBUTION	100.00%		0.00%	47.91%	5.08%	0.00%	0.00%	2.55%	0.90%	0.01%	9.43%	9.83%	1.70%	0.00%	22.58%
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	\$14,107	A-3, LN 10	\$0	\$7,778	\$1,093	\$0	\$0	\$284	\$227	\$5	\$992	\$825	\$404	\$0	\$2,498
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	\$14,107		\$0	\$7,778	\$1,093	\$0	\$0	\$284	\$227	\$5	\$992	\$825	\$404	\$0	\$2,498
28		% DISTRIBUTION	100.00%		0.00%	55.14%	7.75%	0.00%	0.00%	2.01%	1.61%	0.03%	7.03%	5.85%	2.87%	0.00%	17.71%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$3,855,789		\$0	\$2,254,648	\$189,516	\$0	\$0	\$71,637	\$34,639	\$679	\$279,215	\$273,570	\$69,214	\$28	\$682,643
30		% DISTRIBUTION	100.00%		0.00%	58.47%	4.92%	0.00%	0.00%	1.86%	0.90%	0.02%	7.24%	7.10%	1.80%	0.00%	17.70%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/7500	GEN SUPPORT ASSETS	\$5,979	A-3, LN 5	\$0	\$3,060	\$626	\$0	\$0	\$224	\$94	\$0	\$598	\$670	\$61	\$1	\$645
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$9,904	A-4, LN 43	\$0	\$2,079	\$897	\$0	\$0	\$278	\$0	\$32	\$1,521	\$2,100	\$0	\$0	\$2,996
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$77,096	A-5, LN 22	\$0	\$57,112	\$0	\$0	\$0	\$0	\$1,900	\$0	\$2,578	\$0	\$1,521	\$0	\$13,985
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	\$92,979		\$0	\$62,250	\$1,524	\$0	\$0	\$503	\$1,994	\$32	\$4,698	\$2,770	\$1,582	\$1	\$17,626

A-11,1of1		CUSTOMER OPERATIONS EXPENSE ALLOCATION														A-11,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		CUSTOMER OPERATIONS EXPENSES															
1	6610	MARKETING	\$295,842	A-3, LN 10	\$0	\$162,976	\$22,120	\$0	\$0	\$5,936	\$4,567	\$152	\$20,904	\$16,836	\$8,179	\$6	\$54,167
2		TELEPHONE OPERATOR SERVICES															
3	6621	- CALL COMPLETION INCL DA	\$265	SWS-OPERATOR	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$720	DIRECT	\$0	\$0	\$0	\$0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$1,070	DIRECT	\$0	\$0	\$0	\$0	\$1,070	\$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	\$16,411	A-3, LN 22	\$0	\$13,630	\$1,861	\$0	\$0	\$503	\$411	\$5	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$6,743	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,743	\$0
11		- END USER PAYMENT & COLLECTION	\$13,600	AL-1, LN 13	\$0	\$3,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,649	\$0
12		- END USER BILLING INQUIRY	\$3,930	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,930	\$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	\$40,683		\$0	\$17,581	\$1,861	\$0	\$0	\$503	\$411	\$5	\$0	\$0	\$0	\$20,322	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)															
19		- MESSAGE PROCESSING															
20		- TOLL TICKET PROCESSING	\$2,645	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,645	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$59,897	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,897	\$0
23		- END USER COMMON LINE	\$10,569	DIRECT	\$0	\$10,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$59,698	A-3, LN 24	\$0	\$0	\$10,750	\$0	\$0	\$3,631	\$2,765	\$39	\$9,655	\$7,102	\$3,572	\$0	\$22,185
25		SUBTOTAL CUSTOMER SERVICES	\$132,809		\$0	\$10,569	\$10,750	\$0	\$0	\$3,631	\$2,765	\$39	\$9,655	\$7,102	\$3,572	\$62,542	\$22,185
26		TOTAL CAT 1 AND CAT 2	\$173,493		\$0	\$28,150	\$12,611	\$0	\$0	\$4,134	\$3,177	\$44	\$9,655	\$7,102	\$3,572	\$82,865	\$22,185
27		% DISTRIBUTION	100.00%		0.00%	16.23%	7.27%	0.00%	0.00%	2.38%	1.83%	0.03%	5.57%	4.09%	2.06%	47.76%	12.79%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$109,095	/LN 34	\$0	\$15,433	\$3,778	\$0	\$850	\$822	\$854	\$49	\$6,617	\$5,855	\$2,727	\$54,176	\$17,934
29		TOTAL SERVICES EXPENSE	\$284,643		\$0	\$43,583	\$16,389	\$0	\$2,905	\$4,956	\$4,030	\$93	\$16,272	\$12,956	\$6,299	\$137,040	\$40,119
30		% DISTRIBUTION	100.00%		0.00%	15.31%	5.76%	0.00%	1.02%	1.74%	1.42%	0.03%	5.72%	4.55%	2.21%	48.14%	14.09%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$580,485		\$0	\$206,559	\$38,509	\$0	\$2,905	\$10,892	\$8,597	\$245	\$37,176	\$29,792	\$14,478	\$137,046	\$94,286
32		% DISTRIBUTION	100.00%		0.00%	35.58%	6.63%	0.00%	0.50%	1.88%	1.48%	0.04%	6.40%	5.13%	2.49%	23.61%	16.24%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$175,548		\$0	\$28,150	\$12,611	\$0	\$2,055	\$4,134	\$3,177	\$44	\$9,655	\$7,102	\$3,572	\$82,865	\$22,185
34		% DISTRIBUTION	100.00%		0.00%	16.04%	7.18%	0.00%	1.17%	2.35%	1.81%	0.03%	5.50%	4.05%	2.03%	47.20%	12.64%
		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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		BIG THREE EXPENSES															
1		PLANT SPECIFIC EXPENSE	\$2,898,333	A-9, LN 25	\$0	\$1,359,517	\$478,453	\$0	\$0	\$56,069	\$30,359	\$605	\$198,846	\$189,032	\$73,079	\$128	\$512,246
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$1,243,371	A-10, LN 8	\$0	\$669,275	\$88,788	\$0	\$0	\$21,322	\$16,810	\$435	\$93,408	\$80,051	\$35,549	\$0	\$237,732
4		ACCESS CHARGE EXPENSE	\$638,705	A-10, LN 9	\$0	\$638,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$580,485	A-11, LN 31	\$0	\$206,559	\$38,509	\$0	\$2,905	\$10,892	\$8,597	\$245	\$37,176	\$29,792	\$14,478	\$137,046	\$94,286
6		TOTAL BIG THREE EXPENSES	\$5,360,894		\$0	\$2,874,057	\$605,750	\$0	\$2,905	\$88,283	\$55,767	\$1,285	\$329,430	\$298,875	\$123,105	\$137,174	\$844,264
7		% DISTRIBUTION	100.00%		0.00%	53.61%	11.30%	0.00%	0.05%	1.65%	1.04%	0.02%	6.15%	5.58%	2.30%	2.56%	15.75%
		CORPORATE OPERATING EXPENSE															
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$1,801,295	LN 7	\$0	\$924,687	\$198,908	\$0	\$668	\$28,476	\$17,511	\$526	\$125,837	\$112,855	\$44,898	\$46,475	\$300,452
10		TOTAL CORPORATE OPERATIONS	\$1,801,295		\$0	\$924,687	\$198,908	\$0	\$668	\$28,476	\$17,511	\$526	\$125,837	\$112,855	\$44,898	\$46,475	\$300,452
11		% DISTRIBUTION	100.00%		0.00%	51.33%	11.04%	0.00%	0.04%	1.58%	0.97%	0.03%	6.99%	6.27%	2.49%	2.58%	16.68%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	\$1,181	A-3, LN 10	\$0	\$605	\$116	\$0	\$0	\$14	\$16	\$0	\$121	\$108	\$59	\$0	\$141
21		TOTAL	\$1,181		\$0	\$605	\$116	\$0	\$0	\$14	\$16	\$0	\$121	\$108	\$59	\$0	\$141
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	\$405,308	A-3, LN 10	\$0	\$224,173	\$17,784	\$0	\$0	\$5,439	\$3,985	\$65	\$29,966	\$23,054	\$9,828	\$7	\$91,007
26		TOTAL OPERATING TAXES	\$405,308		\$0	\$224,173	\$17,784	\$0	\$0	\$5,439	\$3,985	\$65	\$29,966	\$23,054	\$9,828	\$7	\$91,007