

Onvoy
Test Year Ended 6/30/2001

REVENUE REQUIREMENT SUMMARY

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
Revenue Requirement Summary					
1	Net Investment for Settlement	14,536,930	S-2, Ln23	7,749,039	0
2	Rate of Return		Input	11.25%	0.00%
3	Return on Investment	1,635,405	Ln1*2	871,767	0
4	Federal Operating Income Tax	503,722	Ln19	270,973	0
5	Less: Federal ITC Amortization	0	Ln17	0	0
6	Net Federal Income Tax	503,722	Ln4-5	270,973	0
7	State and Local Income Tax	160,965	Ln22	86,590	0
8	Less State ITC Amortization	0	Ln21	0	0
9	Net State Income Tax	160,965	Ln7-8	86,590	0
10	Operating Expense and Tax	12,568,000	S-8, Ln15	6,525,482	0
11	Basis For Gross Receipts Tax	14,868,092	Ln3+6+9+10	7,754,812	0
12	Gross Receipts Tax Rate		Input	0.00%	0.00%
13	Gross Receipts Tax	0	Ln11*12	0	0
14	Total Revenue Requirement	14,868,092	Ln11+13	7,754,812	0
15	Return on Investment	1,635,405	Ln3	871,767	0
16	Interest and Related Items Excl Non-Oper	657,593	S-12, Ln8	345,761	0
17	Federal ITC Amortization	0	S-12, Ln9	0	0
18	Federal Taxable Income	1,481,534	34.00%	796,979	0
19	Federal Income Tax	503,722	Ln18	270,973	0
20	State ITC Amortization	0	S-12, Ln10	0	0
21	State Taxable Income	1,642,499	9.80%	883,569	0
22	State Income Tax	160,965	Ln21	86,590	0

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Intrastate Message Toll	Special Access	Other
6,787,891	0	0
11.25%	0.00%	0.00%
763,638	0	0
232,749	0	0
0	0	0
232,749	0	0
74,375	0	0
0	0	0
74,375	0	0
6,042,518	0	0
7,113,280	0	0
0.00%	0.00%	0.00%
0	0	0
7,113,280	0	0
763,638	0	0
311,832	0	0
0	0	0
684,555	0	0
232,749	0	0
0	0	0
758,930	0	0
74,375	0	0

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ary of Net Telephone Plant, M&S and Working Capital

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
Net Investment Summary					
1	General Support Facilities	2,060,500	S-3,Ln3	1,065,946	0
2	Central Office Switching Equipment	10,220,500	S-4, Ln11	5,392,507	0
3	Operator Systems Equipment	0	S-4, Ln7	0	0
4	Central Office Transmission Equipment	6,832,000	S-4, Ln17	3,604,563	0
5	Information Orig/Term Equipment	0	S-5, Ln6	0	0
6	Cable and Wire Facilities	2,316,000	S-5, Ln12	1,201,541	0
7	Tangible Assets	206,072	S-6, Ln8	108,326	0
8	Intangible Assets	756,428	S-6, Ln9	397,631	0
9	Total Plant In Service	22,391,500	Ln1-8	11,770,514	0
10	% Distribution	100.000%	Ln9	52.567%	0.000%
11	Plant Under Construction	1,446,500	S-6, Ln5	760,380	0
12	Goodwill	0	S-3,Ln5	0	0
13	Total Property, Plant & Equipment	23,838,000	Ln9-12	12,530,894	0
14	% Distribution	100.000%	Ln13	52.567%	0.000%
15	Accumulated Depreciation	(9,033,000)	S-7, Ln16	(4,746,524)	0
16	Accumulated Amortization	(20,000)	S-7, Ln19	(10,513)	0
17	Operating Deferred Income Tax	(494,000)	S-7, Ln20	(259,680)	0
18	Net Telephone Plant	14,291,000	Ln13-17	7,514,177	0
19	% Distribution	100.000%	Ln18	52.580%	0.000%
20	Materials and Supplies	23,000	S-6, Ln6	11,932	0
21	Equal Access Equipment	0	S-6, Ln7	0	0
22	Cash Working Capital	222,930	S-3,Ln6	222,930	0
23	Net Telephone Plant, M&S & CWC	14,536,930	Ln18-22	7,749,039	0
24	% Distribution	100.000%	Ln23	53.306%	0.000%

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Part 36

Intrastate Message Toll	Special Access	Other
994,554	0	0
4,827,993	0	0
0	0	0
3,227,437	0	0
0	0	0
1,114,459	0	0
97,746	0	0
358,797	0	0
10,620,986	0	0
47.433%	0.000%	0.000%
686,120	0	0
0	0	0
11,307,106	0	0
47.433%	0.000%	0.000%
(4,286,476)	0	0
(9,487)	0	0
(234,320)	0	0
6,776,823	0	0
47.420%	0.000%	0.000%
11,068	0	0
0	0	0
0	0	0
6,787,891	0	0
46.694%	0.000%	0.000%

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General Support Assets

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
	Basis for General Support Facilities				
1a	COE, Info Orig/Term, C&WF	19,368,500	S-2, Ln2-6	10,198,611	0
1	Big Three Expenses	7,356,000	S-8, Ln2-7	3,805,434	0
2	% Distribution	100.000%	Ln1	51.732%	0.000%
3	General Support Assets	2,060,500	Ln1	1,065,946	0
4	% Distribution	100.000%	Ln3	51.732%	0.000%
5	Goodwill	0	Direct		
6	Cash Working Capital	222,930		222,930	0

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Intrastate Message Toll	Special Access	Other
9,169,889	0	0
3,550,566	0	0
48.268%	0.000%	0.000%
994,554	0	0
48.268%	0.000%	0.000%
		0
0	0	0

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Central Office Equipment Separation

Ln	Description Separation Factors	Interstate		
		Total Operating Allocation Basis	Message Toll	Special Access
1	Operator Work Seconds	0.0000%	Input	0.00%
2	Loop Factor	100.0000%	Input	25.00%
3	Rel MOU's-Tandem Switching	337,734	Input	178,194
4	Dial Equipment Minutes	337,734	Input	178,194
5	Rel IX Trunk	100.0000%	Input	52.76%
6	Host/Remote MOU Miles	0.00%	Input	0.00%
7	Operator Systems Equipment	0	Ln1	0
8	% Distribution	0.000%	Ln7	0.000%
9	Tandem Switching Equipment	10,220,500	Ln3	5,392,507
10	Local Switching Equipment	0	Ln4	0
11	Total Switching	10,220,500	Ln9-10	5,392,507
12	% Distribution	100.000%	Ln11	52.762%
13	Exchange Circuit	0	Direct	0
14	Subscriber Circuit	0	Ln2	0
15	Interexchange Circuit	6,832,000	Ln5	3,604,563
16	Host/Remote Circuit	0	Ln6	0
17	Total Transmission	6,832,000	Ln13-16	3,604,563
18	% Distribution	100.000%	Ln17	52.760%
19	Total Central Office Equipment	17,052,500	Ln7+11+17	8,997,070
20	% Distribution	100.000%	Ln19	52.761%

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Intrastate

Message Toll	Special Access	Other
0.00%	0.00%	0.00%
75.00%	0.00%	0.00%
159,540	0	
159,540	0	0
47.24%	0.00%	
0.00%	0.00%	0.00%
0	0	0
0.000%	0.000%	0.000%
4,827,993	0	0
0	0	0
4,827,993	0	0
47.238%	0.000%	0.000%
0	0	0
0	0	0
3,227,437	0	0
0	0	0
3,227,437	0	0
47.240%	0.000%	0.000%
8,055,430	0	0
47.239%	0.000%	0.000%

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Information Orig/Term and C&WF Separation

Ln	Description	Total Operating Allocation Basis	Interstate		
			Message Toll	Special Access	
Separations Factors					
1	Subscriber Plant Factor	100.00%	Input	25.00%	0.00%
2	Equivalent Loops	100.00%	Input	25.00%	0.00%
3	Rel MOU's-Exchange Trunk	100.00%	Input	0.00%	0.00%
4	IX Circuit Miles	100.00%	Input	51.88%	0.00%
5	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%
6	Information Origination/Termination	0	Ln1	0	0
7	% Distribution	0.000%	Ln6	0.000%	0.000%
Cable & Wire Facilities					
8	Subscriber Line	0	Ln2	0	0
9	Exchange Trunk	0	Ln3	0	0
10	Interexchange Trunk	2,316,000	Ln4	1,201,541	0
11	Host/Remote	0	Ln5	0	0
12	Total Cable & Wire Facilities	2,316,000	Ln8-11	1,201,541	0
13	% Distribution	100.000%	Ln12	51.880%	0.000%

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Part 36

Intrastate Message Toll	Special Access	Other
75.00%	0.00%	0.00%
75.00%	0.00%	0.00%
0.00%	0.00%	100.00%
48.12%	0.00%	0.00%
0.00%	0.00%	0.00%
0	0	0
0.000%	0.000%	0.000%
0	0	0
0	0	0
1,114,459	0	0
0	0	0
1,114,459	0	0
48.120%	0.000%	0.000%

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Other Telephone Plant Separation

Ln	Description Allocation Factor	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
1	Telephone Plant in Service	22,391,500	S-2, Ln9	11,770,514	0
2	Cable & Wire Facilities	2,316,000	S-5, Ln12	1,201,541	0
3	Equal Access MOU's	0	Input	0	0
4	General Support, COE, IOT and C&W	21,429,000	S-7, Ln7	11,264,557	0
5	Plant Under Construction	1,446,500	Ln1	760,380	0
6	Materials and Supplies	23,000	Ln2	11,932	0
7	Equal Access Equipment	0	Ln3	0	0
8	Tangible Assets	206,072	Ln4	108,326	0
9	Intangible Assets	756,428	Ln4	397,631	0

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Intrastate Message Toll	Special Access	Other
10,620,986	0	0
1,114,459	0	0
0	0	0
10,164,443	0	0
686,120	0	0
11,068	0	0
0	0	0
97,746	0	0
358,797	0	0

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ccumulated Depreciation / Amortization Separation

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
Separation Factors					
1	General Support Facilities	2,060,500	S-3, Ln3	1,065,946	0
2	Central Office Equipment-Operator	0	S-4, Ln7	0	0
3	Central Office Equipment-Switching	10,220,500	S-4, Ln11	5,392,507	0
4	Central Office Equipment-Transmission	6,832,000	S-4, Ln17	3,604,563	0
5	Information Orig/Term Equipment	0	S-5, Ln6	0	0
6	Cable & Wire Facilities	2,316,000	S-5, Ln12	1,201,541	0
7	General Support, COE, IOT and C&W	21,429,000	Ln1-6	11,264,557	0
8	Tangible Assets	206,072	S-6, Ln8	108,326	0
9	Intangible Assets	756,428	S-6, Ln9	397,631	0
Accumulated Depreciation					
10	General Support	(1,235,000)	Ln1	(638,895)	0
11	COE Operator	0	Ln2	0	0
12	COE Switching	(4,455,000)	Ln3	(2,350,533)	0
13	COE Transmission	(2,585,000)	Ln4	(1,363,846)	0
14	Information Orig/Term	0	Ln5	0	0
15	Cable & Wire Facilities	(758,000)	Ln6	(393,250)	0
16	Total Accumulated Depreciation	(9,033,000)	Ln10-15	(4,746,524)	0
Accumulated Amortization					
17	Tangible Assets	(20,000)	Ln8	(10,513)	0
18	Intangible Assets	0	Ln9	0	0
19	Total Accumulated Amortization	(20,000)	Ln17-18	(10,513)	0
20	Total Accum Depr & Amort	(9,053,000)		(4,757,037)	0
21	% Distribution	100.000%	Ln20	52.547%	0.000%
22	Net Operating Deferred Income Tax	(494,000)	Ln7	(259,680)	0

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Intrastate Message Toll	Special Access	Other
994,554	0	0
0	0	0
4,827,993	0	0
3,227,437	0	0
0	0	0
1,114,459	0	0
10,164,443	0	0
97,746	0	0
358,797	0	0
(596,105)	0	0
0	0	0
(2,104,467)	0	0
(1,221,154)	0	0
0	0	0
(364,750)	0	0
(4,286,476)	0	0
(9,487)	0	0
0	0	0
(9,487)	0	0
(4,295,963)	0	0
47.454%	0.000%	0.000%
(234,320)	0	0

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Summary of Operating Expense and Tax

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
	Operating Expense and Tax Summary				
1	General Support Expense	892,000	S-9, Ln5	461,453	0
2	Central Office Expense	1,110,000	S-9, Ln6	585,647	0
3	Information Orig/Term Expense	0	S-9, Ln7	0	0
4	Cable & Wire Facilities Expense	4,595,000	S-9, Ln8	2,383,886	0
5	Network Operations Expense	1,295,000	S-10, Ln9	681,891	0
6	Marketing Expense	146,000	S-11, Ln10	36,500	0
7	Services Expense	210,000	S-11, Ln22	117,510	0
8	Corporate Expense	1,534,000	S-12, Ln5	793,575	0
9	Subtotal Operating Expenses	9,782,000	Ln1-8	5,060,462	0
10	% Distribution	100.000%	Ln9	51.732%	0.000%
11	Depreciation and Amortization	2,751,000	S-10, Ln21	1,446,622	0
12	Other Operating Tax	35,000	S-12, Ln11	18,398	0
13	Equal Access Expense	0	S-12, Ln7	0	0
14	Rent Revenue		S-12, Ln12		
15	Total Operating Expense and Tax	12,568,000	Ln9-14	6,525,482	0
16	% Distribution	100.000%	Ln15	51.921%	0.000%

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Part 36

Intrastate Message Toll	Special Access	Other
430,547	0	0
524,353	0	0
0	0	0
2,211,114	0	0
613,109	0	0
109,500	0	0
92,490	0	0
740,425	0	0
4,721,538	0	0
48.268%	0.000%	0.000%
1,304,378	0	0
16,602	0	0
0	0	0
6,042,518	0	0
48.079%	0.000%	0.000%

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Test Year Ended 6/30/2001

Plant Specific Operations Expense Separations

Ln	Description Allocation Factors	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
1	General Support Assets	2,060,500	S-3, Ln3	1,065,946	0
2	Central Office Equipment	17,052,500	S-4, Ln19	8,997,070	0
3	Information Orig/Term Equipment	0	S-5, Ln6	0	0
4	Cable & Wire Facilities	2,316,000	S-5, Ln12	1,201,541	0
5	General Support Expense	892,000	Ln1	461,453	0
6	Central Office Expense	1,110,000	Ln2	585,647	0
7	Information Orig/Term Expense	0	Ln3	0	0
8	Cable & Wire Facilities	4,595,000	Ln4	2,383,886	0
9	Total Plant Specific Expense	6,597,000	Ln5-8	3,430,986	0
10	% Distribution	100.000%	Ln9	52.008%	0.000%
11	Plant Specific excl General Support	5,705,000	Ln6-8	2,969,533	0
12	% Distribution	100.000%	Ln11	52.051%	0.000%

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Intrastate Message Toll	Special Access	Other
994,554	0	0
8,055,430	0	0
0	0	0
1,114,459	0	0
430,547	0	0
524,353	0	0
0	0	0
2,211,114	0	0
3,166,014	0	0
47.992%	0.000%	0.000%
2,735,467	0	0
47.949%	0.000%	0.000%

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Plant Nonspecific Operations Expense Separations

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
	Allocation Factors				
1	General Support Facilities	2,060,500	S-3, Ln3	1,065,946	0
2	Central Office Equipment-Operator	0	S-4, Ln7	0	0
3	Central Office Equipment-Switching	10,220,500	S-4, Ln11	5,392,507	0
4	Central Office Equipment-Transmission	6,832,000	S-4, Ln17	3,604,563	0
5	Information Orig/Term Equipment	0	S-5, Ln6	0	0
6	Cable & Wire Facilities	2,316,000	S-5, Ln12	1,201,541	0
7	COE, IOT, and C&W	19,368,500	Ln2-6	10,198,611	0
8	Gen Supp, COE, IOT and C&W	21,429,000	Ln1-6	11,264,557	0
9	Network Operations Expense	1,295,000	Ln7	681,891	0
	Depreciation Expense				
10	General Support Facilities	355,000	Ln1	183,650	0
11	Central Office Equipment-Operator	0	Ln2	0	0
12	Central Office Equipment-Switching	1,300,000	Ln3	685,902	0
13	Central Office Equipment-Transmission	859,000	Ln4	453,208	0
14	Information Orig/Term Equipment	0	Ln5	0	0
15	Cable & Wire Facilities	105,000	Ln6	54,474	0
16	Total Depreciation Expense	2,619,000	Ln10-15	1,377,234	0
17	% Distribution	100.000%	Ln16	52.586%	0.000%
	Amortization Expense				
18	Tangible Assets	5,000	Ln8	2,628	0
19	Intangible Assets	127,000	Ln8	66,760	0
20	Total Amortization Expense	132,000	Ln18-19	69,388	0
21	Total Depreciation & Amortization	2,751,000	Ln20	1,446,622	0
22	% Distribution	100.000%	Ln21	52.585%	0.000%

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Part 36

Intrastate Message Toll	Special Access	Other
994,554	0	0
0	0	0
4,827,993	0	0
3,227,437	0	0
0	0	0
1,114,459	0	0
9,169,889	0	0
10,164,443	0	0
613,109	0	0
171,350	0	0
0	0	0
614,098	0	0
405,792	0	0
0	0	0
50,526	0	0
1,241,766	0	0
47.414%	0.000%	0.000%
2,372	0	0
60,240	0	0
62,612	0	0
1,304,378	0	0
47.415%	0.000%	0.000%

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Customer Operations Expense Separations

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
	Allocation Factors				
1	Subscriber Line Usage	100.00%	Input	25.00%	0.00%
2	Operator Services	0.00%	Input	0.00%	0.00%
3	End User Billed Revenue	0	Input	0	0
4	IX Carrier Billed Revenue	13,044	Input	7,299	0
5	Business Office Contacts	0	Input	0	0
6	Billing Inquiry Contacts	0	Input	0	0
7	IX Carrier Service Order Contacts	13,044	Input	7,299	0
8	IX Carrier Billing Inquiry Contacts	13,044	Input	7,299	0
9	Carrier Access Billing Factor	100%	Input	50%	0%
	Customer Operations Expenses				
10	Marketing	146,000	Ln1	36,500	0
11	Operator Services	0	Ln2	0	0
12	Directory	0	Ln1	0	0
	Local Business Office				
13	End User Service Order	0	Ln5	0	0
14	End User Payment & Collection	0	Ln3	0	0
15	End User Billing Inquiry	0	Ln3	0	0
16	IX Carrier Service Order	126,000	Ln7	70,506	0
17	IX Carrier Payment & Collection	12,600	Ln8	7,051	0
18	IX Carrier Billing Inquiry	71,400	Ln8	39,953	0
	Customer Services				
19	Other Billing & Collection	0	Ln5	0	0
20	End User Common Line	0	Direct	0	
21	Carrier Access Billing	0	Ln9	0	0
22	Total Services Expense	210,000	Ln13-21	117,510	0
23	% Distribution	100.000%	Ln22	55.957%	0.000%
24	Total Customer Operations Expense	356,000	Ln10-21	154,010	0
25	% Distribution	100.000%	Ln24	43.261%	0.000%

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Part 36

Intrastate Message Toll	Special Access	Other
75.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0	0	0
5,745	0	0
0	0	0
0	0	0
5,745	0	0
5,745	0	0
50%	0%	0%
109,500	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
55,494	0	0
5,549	0	0
31,447	0	0
0	0	0
0	0	0
92,490	0	0
44.043%	0.000%	0.000%
201,990	0	0
56.739%	0.000%	0.000%

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Other Operating Expense and Tax Separations

Ln	Description Allocation Factors	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
1	Big Three Expense	7,356,000	S-3, Ln1	3,805,434	0
2	Telephone Plant In Service	22,391,500	S-2, Ln9	11,770,514	0
3	Equal Access MOU's	0	Input	0	0
4	Net Telephone Plant	14,291,000	S-2, Ln18	7,514,177	0
5	Corporate Operating Expense	1,534,000	Ln1	793,575	0
6	% Distribution	100.000%	Ln5	51.732%	0.000%
7	Equal Access Expense	0	Ln3	0	0
8	Interest Expense	657,593	Ln4	345,761	0
9	Federal ITC Amortization	0	Ln2	0	0
10	State ITC Amortization	0	Ln2	0	0
11	Operating Taxes Other	35,000	Ln2	18,398	0

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Intrastate Message Toll	Special Access	Other
3,550,566	0	0
10,620,986	0	0
0	0	0
6,776,823	0	0
740,425	0	0
48.268%	0.000%	0.000%
0	0	0
311,832	0	0
0	0	0
0	0	0
16,602	0	0

Comp [Onvoy](#)
Period [Test Year Ended 6/30/2001](#)

Ln	Description	Average Rate Base			
	A	Investment	Exchange	Inter-Exchange	Host/Remote
		B	C	D	E
1	General Support Facilities	2,060,500			
2	Operator Systems Equipment	0			
3	Central Office Switching Equipment	10,220,500		10,220,500	
4	Central Office Transmission Equipment	6,832,000	0	6,832,000	0
5	Information Orig/Term Equipment	0			
6	Cable and Wire Facilities	2,316,000	0	2,316,000	0
7	Tangible Assets	206,072			
8	Intangible Assets	756,428			
9	Total	22,391,500	0	19,368,500	0
10	Plant Under Construction	1,446,500		Deferred Tax	
11	Goodwill	0			
12	Materials and Supplies	23,000			
13	Equal Access Equipment	0	IS	St	
14	Cash Working Capital	0	0.0411	0.0000	
		Expense			
15	General Support Expense	892,000			FIT
16	Central Office Expense	1,110,000			SIT
17	Information Orig/Term Expense	0			Gross Receipts
18	Cable & Wire Facilities Expense	4,595,000			
19	Network Operations Expense	1,295,000			Federal
20	Access Charge Expense	0			State
21	Marketing Expense	146,000			
22	Operator Services	0			
23	Directory	0	Billing	Svc Order	Pay& Coll
24	End User Services	0	0	0	0
25	IX Carrier Services	210,000	0	126,000	12,600
26	Corporate Expense	1,534,000			
27	Total	9,782,000			
28	Other Operating Tax	35,000			
29	Equal Access Expense	0			
30	Interest Expense	657,593			
31	Rent Revenue	0			
	Part 36 Factors	Total	IS Message Toll	IS Special Acces	ST Message Tol
32	Loops	100.00%	25.00%	0.00%	75.00%
33	Switch MOU (000s)	337,734	178,194	0	159,540
34	Circuits	100.00%	52.76%	0.00%	47.24%
35	Circuit Miles	100.00%	51.88%	0.00%	48.12%
36	Host Remote	0.00%	0.00%	0.00%	0.00%
37	Operator	0.00%	0.00%	0.00%	0.00%
38	S.O. Contacts	0	0	0	0
39	EU Billed Revenue	0	0	0	0
40	IX Contacts	13,044	7,299	0	5,745
41	IX Billed Revenue	13,044	7,299	0	5,745
42	CABs	100%	50%	0%	50%
43	Equal Access MOU	0	0	0	0
44	Rate of Return		11.25%	0.00%	11.25%
	Part 69 Factors		Common Line	Switching	Transport
45	Operator - Interstate	0.00%	0.00%	0.00%	0.00%

46 Operator - Intrastate	0.00%	0.00%	0.00%	0.00%
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Accumulated Depreciation	Depreciation
F	G
(1,235,000)	355,000
0	0
(4,455,000)	1,300,000
(2,585,000)	859,000
0	0
(758,000)	105,000
(20,000)	5,000
0	127,000
(9,053,000)	2,751,000
(494,000)	

Expense	Rate
0	0.340
0	0.098
Tax	0.000
	ITC
	0
	0

Bill Inq
0
71,400

IT Special Access	Other
0.00%	0.00%
0	0
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0	0
0	0
0	0
0	0
0%	0%
0	0
0.00%	0.00%
Tandem	Other
0.00%	0.00%

0.00%

0.00%

Onvoy
Test Year Ended 6/30/2001

Cash Working Capital Worksheet

Ln	Description	Total Operating	Allocation Basis	Interstate	
				Message Toll	Special Access
	Operating Expense and Tax Summary				
1	Plant Specific Expenses	6,597,000	S-9, Ln11	3,430,986	0
2	Plant Non-Specific excl Depr & Amort	1,295,000	S-10, Ln9	681,891	0
3	Customer Expenses	356,000	S-11, Ln24	154,010	0
4	Corporate Expenses	1,534,000	S-12, Ln5	793,575	0
5	Equal Access Expenses	0	S-12, Ln7	0	0
6	Interest Expense	657,593	S-12, Ln8	345,761	0
7	Federal Income Tax	0	S-12, Ln9	0	0
8	State Income Tax	0	S-12, Ln10	0	0
9	Other Operating Tax	35,000	S-12, Ln11	18,398	0
10	Total Cash Working Capital Expense	10,474,593	Ln1-9	5,424,621	0
11	CWC Ratio		Input	4.110%	4.110%
12	Cash Working Capital	222,930	Ln10*Ln11	222,930	0

CWC
Part 36

Intrastate		
Message Toll Special Access		Other
3,166,014	0	0
613,109	0	0
201,990	0	0
740,425	0	0
0	0	0
311,832	0	0
0	0	0
0	0	0
16,602	0	0
5,049,972	0	0
0.000%	0.000%	
0	0	0