

Onvoy  
Test Year Ended 6/30/2001

Summary of Revenue Requirement by Access Element

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
Revenue Requirement Summary						
1	Net Investment for Settlement	7,749,039	A-2, Ln23	0	0	2,826,734
2	Rate of Return		Input	11.25%	11.25%	11.25%
3	Return on Investment	871,767	Ln1*2	0	0	318,008
4	Federal Operating Income Tax	270,972	Ln19	0	0	100,868
5	Less: Federal ITC Amortization	0	Ln17	0	0	0
6	Net Federal Income Tax	270,972	Ln4-5	0	0	100,868
7	State and Local Income Tax	86,590	Ln22	0	0	32,233
8	Less State ITC Amortization	0	Ln21	0	0	0
9	Net State Income Tax	86,590	Ln7-8	0	0	32,233
10	Operating Expense and Tax	6,525,482	A-8, Ln15	0	0	1,352,846
11	Basis For Gross Receipts Tax	7,754,811	Ln3+6+9+10	0	0	1,803,955
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%
13	Gross Receipts Tax	0	Ln11*12	0	0	0
14	Total Revenue Requirement	7,754,811	Ln11+13	0	0	1,803,955
15	Return on Investment	871,767	Ln3	0	0	318,008
16	Interest and Related Items Excl Non-Oper	345,761	A-12, Ln8	0	0	122,205
17	Federal ITC Amortization	0	A-12, Ln9	0	0	0
18	Federal Taxable Income	796,977	34.00%	0	0	296,671
19	Federal Income Tax	270,972	Ln18	0	0	100,868
20	State ITC Amortization	0	A-12, Ln10	0	0	0
21	State Taxable Income	883,567	9.80%	0	0	328,904
22	State Income Tax	86,590	Ln21	0	0	32,233

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Transport Facilities	Landem Switch	Special Access	Other
1,003,634	3,918,669	0	0
11.25%	11.25%	0.00%	11.25%
112,909	440,850	0	0
37,180	132,924	0	0
0	0	0	0
37,180	132,924	0	0
11,881	42,476	0	0
0	0	0	0
11,881	42,476	0	0
3,140,853	2,031,782	0	0
3,302,823	2,648,032	0	0
0.00%	0.00%	0.00%	0.00%
0	0	0	0
3,302,823	2,648,032	0	0
112,909	440,850	0	0
40,736	182,821	0	0
0	0	0	0
109,353	390,953	0	0
37,180	132,924	0	0
0	0	0	0
121,234	433,429	0	0
11,881	42,476	0	0

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Summary of Telephone Plant and Reserves

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
Net Investment Summary						
1	General Support Facilities	1,065,946	A-3, Ln3	0	0	376,744
2	Central Office Switching Equipment	5,392,507	A-4, Ln11	0	0	0
3	Operator Systems Equipment	0	A-4, Ln7	0	0	0
4	Central Office Transmission Equipment	3,604,563	A-4, Ln17	0	0	3,604,563
5	Information Orig/Term Equipment	0	A-5, Ln6	0	0	0
6	Cable and Wire Facilities	1,201,541	A-5, Ln12	0	0	0
7	Tangible Assets	108,326	A-6, Ln8	0	0	38,286
8	Intangible Assets	397,631	A-6, Ln9	0	0	140,537
9	Total Plant In Service	11,770,514	Ln1-8	0	0	4,160,130
10	% Distribution	100.000%	Ln9	0.000%	0.000%	35.344%
11	Plant Under Construction	760,380	A-6, Ln5	0	0	268,746
12	Goodwill	0	A-3, Ln5	0	0	0
13	Total Property, Plant & Equipment	12,530,894	Ln9-12	0	0	4,428,876
14	% Distribution	100.000%	Ln13	0.000%	0.000%	35.344%
15	Accumulated Depreciation	(4,746,524)	A-7, Ln16	0	0	(1,589,655)
16	Accumulated Amortization	(10,513)	A-7, Ln19	0	0	(3,716)
17	Operating Deferred Income Tax	(259,680)	A-7, Ln20	0	0	(91,780)
18	Net Telephone Plant	7,514,177	Ln13-17	0	0	2,743,725
19	% Distribution	100.000%	Ln18	0.000%	0.000%	36.514%
20	Materials and Supplies	11,932	A-6, Ln6	0	0	4,217
21	Equal Access Equipment	0	A-6, Ln7	0	0	0
22	Cash Working Capital	222,930	A-3, Ln6	0	0	78,792
23	Net Telephone Plant, M&S & CWC	7,749,039	Ln18-22	0	0	2,826,734
24	% Distribution	100.000%	Ln23	0.000%	0.000%	36.479%

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Transport Facilities	Intermodal Switching	Special Access	Other
125,584	563,618	0	0
0	5,392,507	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,201,541	0	0	0
12,762	57,277	0	0
46,847	210,247	0	0
1,386,734	6,223,649	0	0
11.781%	52.875%	0.000%	0.000%
89,584	402,050	0	0
0	0	0	0
1,476,318	6,625,699	0	0
11.781%	52.875%	0.000%	0.000%
(468,521)	(2,688,348)	0	0
(1,239)	(5,559)	0	0
(30,594)	(137,306)	0	0
975,964	3,794,486	0	0
12.988%	50.498%	0.000%	0.000%
1,406	6,309	0	0
0	0	0	0
26,264	117,874	0	0
1,003,634	3,918,669	0	0
12.952%	50.570%	0.000%	0.000%

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General Support Facilities

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
	Basis for General Support Facilities					
1a	COE, Info Orig/Term, C&WF	10,198,611	A-2, Ln2-6	0	0	3,604,563
1	Big Three Expenses	3,805,434	A-8, Ln2-7	0	0	530,069
2	% Distribution	100.000%	Ln1	0.000%	0.000%	13.929%
3	General Support Assets	1,065,946	Ln1a	0	0	376,744
4	% Distribution	100.000%	Ln3	0.000%	0.000%	35.344%
5	Goodwill	0	Direct			
6	Cash Working Capital	222,930	Ln4	0	0	78,792

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Transport Facilities	Interchange Switch	Special Access	Other
1,201,541	5,392,507	0	0
2,482,367	792,996	0	0
65.232%	20.839%	0.000%	0.000%
125,584	563,618	0	0
11.782%	52.875%	0.000%	0.000%
26,264	117,874	0	0

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Central Office Equipment Allocation

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
	Separation Factors					
1	Operator Work Seconds	0.00%			0.00%	
2	Loop Factor	100.00%		100.00%		
3	Rel MOU's-Tandem Switching					
4	Dial Equipment Minutes					
5	Rel IX Trunk	100.00%				100.00%
6	Host/Remote MOU Miles					
7	Operator Systems Equipment	0	Ln1		0	
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	5,392,507	Direct			
10	Local Switching Equipment	0	Direct		0	
11	Total Switching	5,392,507	Ln9-10	0	0	0
12	% Distribution	100.000%	Ln11	0.000%	0.000%	0.000%
13	Exchange Circuit	0	Direct			0
14	Subscriber Circuit	0	Ln2	0		
15	Interexchange Circuit	3,604,563	Ln5			3,604,563
16	Host/Remote Circuit	0	Direct			0
17	Total Transmission	3,604,563	Ln13-16	0	0	3,604,563
18	% Distribution	100.000%	Ln17	0.000%	0.000%	100.000%
19	Total Central Office Equipment	8,997,070	Ln7+11+17	0	0	3,604,563
20	% Distribution	100.000%	Ln19	0.000%	0.000%	40.064%

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Transport Facilities	Landem Switch	Special Access	Other
		0.00%	0.00%
		0.00%	
			0
0.000%	0.000%	0.000%	0.000%
	5,392,507		
0	5,392,507	0	0
0.000%	100.000%	0.000%	0.000%
		0	
		0	
0	0	0	0
0.000%	0.000%	0.000%	0.000%
0	5,392,507	0	0
0.000%	59.936%	0.000%	0.000%



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Information Orig/Term and C&WF Allocation

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
Separations Factors						
1	Subscriber Plant Factor					
2	Equivalent Loops	100.00%	Input	100.00%		
3	Rel MOU's-Exchange Trunk					
4	IX Circuit Miles	100.00%	Input			
5	Host/Remote MOU Miles					
6	Information Origination/Termination	0	Direct	0		
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%
Cable & Wire Facilities						
8	Subscriber Line	0	Ln2	0		
9	Exchange Trunk	0	Direct			
10	Interexchange Trunk	1,201,541	Ln4			
11	Host/Remote	0	Direct			
12	Total Cable & Wire Facilities	1,201,541	Ln8-11	0	0	0
13	% Distribution	100.000%	Ln12	0.000%	0.000%	0.000%

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Transport Facilities	Landem Switch	Special Access	Other
		0.00%	
100.00%		0.00%	
0.000%	0.000%	0.000%	0.000%
		0	
0		0	
1,201,541		0	
0			
1,201,541	0	0	0
100.000%	0.000%	0.000%	0.000%

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Other Telecommunications Plant Allocation

Ln	Description Allocation Factor	Total Interstate	Source	Common Line	Switching	Transport Terr
1	Telephone Plant in Service	11,770,514	A-2, Ln9	0	0	4,160,130
2	Cable & Wire Facilities					
3	Equal Access MOU's					
4	General Support, COE, IOT and C&W	11,264,557	A-7, Ln7	0	0	3,981,307
5	Plant Under Construction	760,380	Ln1	0	0	268,746
6	Materials and Supplies	11,932	Ln4	0	0	4,217
7	Equal Access Equipment	0	Ln4	0	0	0
8	Tangible Assets	108,326	Ln4	0	0	38,286
9	Intangible Assets	397,631	Ln4	0	0	140,537

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Transport Facilities	Landem Switch	Special Access	Other
1,386,734	6,223,649	0	0
1,327,125	5,956,125	0	0
89,584	402,050	0	0
1,406	6,309	0	0
0	0	0	0
12,762	57,277	0	0
46,847	210,247	0	0

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Accumulated Depreciation / Amortization Allocation

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
Separation Factors						
1	General Support Facilities	1,065,946		0	0	376,744
2	Central Office Equipment-Operator	0		0	0	0
3	Central Office Equipment-Switching	5,392,507		0	0	0
4	Central Office Equipment-Transmission	3,604,563		0	0	3,604,563
5	Information Orig/Term Equipment	0		0	0	0
6	Cable & Wire Facilities	1,201,541		0	0	0
7	General Support, COE, IOT and C&W	11,264,557		0	0	3,981,307
8	Tangible Assets	108,326		0	0	38,286
9	Intangible Assets	397,631		0	0	140,537
Accumulated Depreciation						
10	General Support	(638,895)		0	0	(225,809)
11	COE Operator	0		0	0	0
12	COE Switching	(2,350,533)		0	0	0
13	COE Transmission	(1,363,846)		0	0	(1,363,846)
14	Information Orig/Term	0		0	0	0
15	Cable & Wire Facilities	(393,250)		0	0	0
16	Total Accumulated Depreciation	(4,746,524)		0	0	(1,589,655)
Accumulated Amortization						
17	Tangible Assets	(10,513)		0	0	(3,716)
18	Intangible Assets	0		0	0	0
19	Total Accumulated Amortization	(10,513)		0	0	(3,716)
20	Total Accum Depr & Amort	(4,757,037)		0	0	(1,593,371)
21	% Distribution	100.000%		0.000%	0.0000%	33.4950%
22	Net Operating Deferred Income Tax	(259,680)		0	0	(91,780)

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Transport Facilities	Interchange Switches	Special Access	Other
125,584	563,618	0	0
0	0	0	0
0	5,392,507	0	0
0	0	0	0
0	0	0	0
1,201,541	0	0	0
1,327,125	5,956,125	0	0
12,762	57,277	0	0
46,847	210,247	0	0
(75,271)	(337,815)	0	0
0	0	0	0
0	(2,350,533)	0	0
0	0	0	0
0	0	0	0
(393,250)	0	0	0
(468,521)	(2,688,348)	0	0
(1,239)	(5,559)	0	0
0	0	0	0
(1,239)	(5,559)	0	0
(469,760)	(2,693,907)	0	0
9.8751%	56.6299%	0.0000%	0.0000%
(30,594)	(137,306)	0	0

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Summary of Operating Expense and Tax

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
	Operating Expense and Tax Summary					
1	General Support Expense	461,453	A-9, Ln5	0	0	163,094
2	Central Office Expense	585,647	A-9, Ln6	0	0	234,632
3	Information Orig/Term Expense	0	A-9, Ln7	0	0	0
4	Cable & Wire Facilities Expense	2,383,886	A-9, Ln8	0	0	0
5	Network Operations Expense	681,891	A-10, Ln9	0	0	241,005
6	Marketing Expense	36,500	A-11, Ln10	0	0	12,900
7	Services Expense	117,510	A-11, Ln22	0	0	41,532
8	Corporate Expense	793,575	A-12, Ln5	0	0	110,539
9	Subtotal Operating Expenses	5,060,462	Ln1-8	0	0	803,702
10	% Distribution	100.000%	Ln9	0.000%	0.000%	15.882%
11	Depreciation and Amortization	1,446,622	A-10, Ln21	0	0	542,641
12	Other Operating Tax	18,398	A-12, Ln11	0	0	6,503
13	Equal Access Expense	0	A-12, Ln7	0	0	0
14	Rent Revenue	0	A-12, Ln12			
15	Total Operating Expense and Tax	6,525,482	Ln9-14	0	0	1,352,846
16	% Distribution	100.000%	Ln15	0.000%	0.000%	20.732%

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Transport Facilities	Landem Switch	Special Access	Other
54,366	243,993	0	0
0	351,015	0	0
0	0	0	0
2,383,886	0	0	0
80,336	360,549	0	0
4,300	19,299	0	0
13,845	62,133	0	0
517,666	165,369	0	0
3,054,399	1,202,358	0	0
60.358%	23.760%	0.000%	0.000%
84,286	819,696	0	0
2,168	9,728	0	0
0	0	0	0
3,140,853	2,031,782	0	0
48.132%	31.136%	0.000%	0.000%



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Test Year Ended 6/30/2001

Plant Specific Expense Allocation

Ln	Description Allocation Factors	Total Interstate	Source	Common Line	Switching	Transport Terr
1	General Support Assets	1,065,946	A-3, Ln3	0	0	376,744
2	Central Office Equipment	8,997,070	A-4, Ln19	0	0	3,604,563
3	Information Orig/Term Equipment	0	A-5, Ln6	0	0	0
4	Cable & Wire Facilities	1,201,541	A-5, Ln12	0	0	0
5	General Support Expense	461,453	Ln1	0	0	163,094
6	Central Office Expense	585,647	Ln2	0	0	234,632
7	Information Orig/Term Expense	0	Ln3	0	0	0
8	Cable & Wire Facilities	2,383,886	Ln4	0	0	0
9	Total Plant Specific Expense	3,430,986	Ln5-8	0	0	397,726
10	% Distribution	100.000%	Ln9	0.000%	0.000%	11.592%
11	Plant Specific excl General Support	2,969,533	Ln6-8	0	0	234,632
12	% Distribution	100.000%	Ln11	0.000%	0.000%	7.901%

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Transport Facilities	Intermodal Switching	Special Access	Other
125,584	563,618	0	0
0	5,392,507	0	0
0	0	0	0
1,201,541	0	0	0
54,366	243,993	0	0
0	351,015	0	0
0	0	0	0
2,383,886	0	0	0
2,438,252	595,008	0	0
71.066%	17.342%	0.000%	0.000%
2,383,886	351,015	0	0
80.278%	11.821%	0.000%	0.000%

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Plant Nonspecific Expense Allocation

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
Allocation Factors						
1	General Support Facilities	1,065,946	A-3, Ln3	0	0	376,744
2	Central Office Equipment-Operator	0	A-4, Ln7	0	0	0
3	Central Office Equipment-Switching	5,392,507	A-4, Ln11	0	0	0
4	Central Office Equipment-Transmission	3,604,563	A-4, Ln17	0	0	3,604,563
5	Information Orig/Term Equipment	0	A-5, Ln6	0	0	0
6	Cable & Wire Facilities	1,201,541	A-5, Ln12	0	0	0
7	COE, IOT, and C&W	10,198,611	Ln2-6	0	0	3,604,563
8	Gen Supp, COE, IOT and C&W	11,264,557	Ln1-6	0	0	3,981,307
9	Network Operations Expense	681,891	Ln7	0	0	241,005
Depreciation Expense						
10	General Support Facilities	183,650	Ln1	0	0	64,909
11	Central Office Equipment-Operator	0	Ln2	0	0	0
12	Central Office Equipment-Switching	685,902	Ln3	0	0	0
13	Central Office Equipment-Transmission	453,208	Ln4	0	0	453,208
14	Information Orig/Term Equipment	0	Ln5	0	0	0
15	Cable & Wire Facilities	54,474	Ln6	0	0	0
16	Total Depreciation Expense	1,377,234	Ln10-15	0	0	518,117
17	% Distribution	100.000%	Ln16	0.000%	0.000%	37.620%
Amortization Expense						
18	Tangible Assets	2,628	Ln8	0	0	929
19	Intangible Assets	66,760	Ln8	0	0	23,595
20	Total Amortization Expense	69,388	Ln18-19	0	0	24,524
21	Total Depreciation & Amortization	1,446,622	Ln20	0	0	542,641
22	% Distribution	100.000%	Ln21	0.000%	0.000%	37.511%

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Transport Facilities	Interchange	Special Access	Other
125,584	563,618	0	0
0	0	0	0
0	5,392,507	0	0
0	0	0	0
0	0	0	0
1,201,541	0	0	0
1,201,541	5,392,507	0	0
1,327,125	5,956,125	0	0
80,336	360,549	0	0
21,637	97,105	0	0
0	0	0	0
0	685,902	0	0
0	0	0	0
0	0	0	0
54,474	0	0	0
76,111	783,007	0	0
5.526%	56.854%	0.000%	0.000%
310	1,390	0	0
7,865	35,299	0	0
8,175	36,689	0	0
84,286	819,696	0	0
5.826%	56.663%	0.000%	0.000%

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Customer Operations Expense Allocation

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Terr
Allocation Factors						
1	Subscriber Line Usage					
2	Operator Services	0.00%	Input		0.00%	
3	End User Billed Revenue	100.00%	A-4, Ln2	100.00%		
4	IX Carrier Billed Revenue	10,198,611	A-3, Ln1a		0	3,604,563
5	Business Office Contacts					
6	Billing Inquiry Contacts					
7	IX Carrier Service Order Contacts	10,198,611	A-3, Ln1a		0	3,604,563
8	IX Carrier Billing Inquiry Contacts	10,198,611	A-3, Ln1a		0	3,604,563
9	Carrier Access Billing Factor	10,198,611	A-3, Ln1a		0	3,604,563
Customer Operations Expenses						
10	Marketing	36,500	A-10, Ln8	0	0	12,900
11	Operator Services	0	Ln2		0	
12	Directory	0	Direct		0	
Local Business Office						
13	End User Service Order	0	Direct			
14	End User Payment & Collection	0	Ln3	0	0	0
15	End User Billing Inquiry	0	Ln3	0	0	0
16	IX Carrier Service Order	70,506	Ln7	0	0	24,919
17	IX Carrier Payment & Collection	7,051	Ln8	0	0	2,492
18	IX Carrier Billing Inquiry	39,953	Ln8	0	0	14,121
Customer Services						
19	Other Billing & Collection	0	Direct			
20	End User Common Line	0	Direct	0		
21	Carrier Access Billing	0	Ln9	0	0	0
22	Total Services Expense	117,510	Ln13-21	0	0	41,532
23	% Distribution	100.000%	Ln22	0.000%	0.000%	35.343%
24	Total Customer Operations Expense	154,010	Ln10-21	0	0	54,432
25	% Distribution	99.999%	Ln24	0.000%	0.000%	35.343%

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Transport Facilities		Landem Switch	Special Access	Other
			0.00%	0.00%
1,201,541	5,392,507	0		
1,201,541	5,392,507	0		
1,201,541	5,392,507	0		
1,201,541	5,392,507	0		
4,300	19,299	0	0	0
			0	
0	0	0	0	0
0	0	0	0	0
8,307	37,280	0	0	0
831	3,728	0	0	0
4,707	21,125	0	0	0
			0	
0	0	0	0	0
13,845	62,133	0	0	0
11.782%	52.875%	0.000%	0.000%	0.000%
18,145	81,432	0	0	0
11.782%	52.875%	0.000%	0.000%	0.000%

Onvoy  
Test Year Ended 6/30/2001

Corporate Operations Expense Allocation

Ln	Description Allocation Factors	Total Interstate	Source	Common Line	Switching	Transport Terr
1	Big Three Expense	3,805,434	A-3, Ln1	0	0	530,069
2	Telephone Plant In Service	11,770,514	A-2, Ln9	0	0	4,160,130
3	Equal Access MOU's					
4	Net Telephone Plant					
5	Corporate Operating Expense	793,575	Ln1	0	0	110,539
6	% Distribution	100.000%	Ln5	0.000%	0.000%	13.929%
7	Equal Access Expense	0	Direct		0	
8	Interest Expense	345,761	Ln2	0	0	122,205
9	Federal ITC Amortization	0	Ln2	0	0	0
10	State ITC Amortization	0	Ln2	0	0	0
11	Operating Taxes Other	18,398	Ln2	0	0	6,503

A-12  
Part 69

Transport Facilities	Landem Switch	Special Access	Other
2,482,367	792,996	0	0
1,386,734	6,223,649	0	0
517,666	165,369	0	0
65.232%	20.839%	0.000%	0.000%
40,736	182,821	0	0
0	0	0	0
0	0	0	0
2,168	9,728	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