

A-1,1of1

PART 69 ALLOCATIONS  
SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

A-1,1of1

				COMMON LINE		TRAFFIC SENSITIVE				SPECIAL ACCESS						IX CATEGORY		
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	LIMITED PAY	COMMON LINE	SWITCHING	INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	NEL TERMINATION ALLOCATED	TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	MSG	P.L.
1		NET INVESTMENT FOR SETTLEMENTS	6,085,656	(NOTE A)	0	0	2,906,924	0	3,178,732	0	0	0	0	0	0	0	0	0
2		RATE OF RETURN	11.2500%		11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3		RETURN ON INVESTMENT	684,636	LN 1*LN 2	0	0	327,029	0	357,607	0	0	0	0	0	0	0	0	0
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	0
5		NET RETURN FOR SETTLEMENTS	684,636	LN 3-LN 4	0	0	327,029	0	357,607	0	0	0	0	0	0	0	0	0
6		FEDERAL OPERATING INCOME TAX - ACTUAL	0	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		FEDERAL OPERATING INCOME TAX - OPTION	221,162	LN 30	0	0	105,642	0	115,520	0	0	0	0	0	0	0	0	0
8		FEDERAL ITC AMORTIZATION	0	A-12,LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		STATE OPERATING INCOME TAX - ACTUAL	0	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		STATE OPERATING INCOME TAX - OPTION	73,622	LN 36	0	0	35,167	0	38,455	0	0	0	0	0	0	0	0	0
11		STATE ITC AMORTIZATION	0	A-12,LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		PROVISION FOR DEFERRED INCOME TAX	0	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		OPERATING EXPENSE & OTHER TAXES	7,279,794	A-8,LN 18	0	0	1,080,350	0	1,181,367	5,018,077	0	0	0	0	0	0	0	0
14		NONOPERATING EXP	11,860	A-8,LN 23	0	0	5,665	0	6,195	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	0
16		BASIS FOR GROSS RECEIPTS TAX	8,271,075		0	0	1,553,853	0	1,699,145	5,018,077	0	0	0	0	0	0	0	0
17		GROSS RECEIPTS TAX RATE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
18		GROSS RECEIPTS TAX	0	LN16*LN17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		TOTAL REVENUE REQUIREMENT	8,271,075	LN16+LN18	0	0	1,553,853	0	1,699,145	5,018,077	0	0	0	0	0	0	0	0
NOTE A: INCLUDES A-2,LN 31 LESS A/C 2004, TPUC - LONG TERM																		
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OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	684,636	LN 3	0	0	327,029	0	357,607	0	0	0	0	0	0	0	0	0
21		INTEREST AND RELATED ITEMS	255,322	A-12,LN 16	0	0	121,959	0	133,363	0	0	0	0	0	0	0	0	0
22		OTHER INCOME ADJUSTMENTS	0	A-12,LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TOTAL INCOME ADJUSTMENTS	255,322	LN21+LN22	0	0	121,959	0	133,363	0	0	0	0	0	0	0	0	0
24		RETURN LESS INCOME ADJ	429,314	LN20-LN23	0	0	205,070	0	224,244	0	0	0	0	0	0	0	0	0
25		FEDERAL ITC AMORTIZATION	0	A-12,LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		FIT BASE	429,314		0	0	205,070	0	224,244	0	0	0	0	0	0	0	0	0
27		FEDERAL TAXABLE INCOME	650,476		0	0	310,712	0	339,764	0	0	0	0	0	0	0	0	0
28	####	FEDERAL INCOME TAX	221,162	LN 27*FTR	0	0	105,642	0	115,520	0	0	0	0	0	0	0	0	0
29		FEDERAL SURTAX ALLOCATION	0	/LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		NET FEDERAL TAX BEFORE ITC AMORT	221,162	LN28-LN29	0	0	105,642	0	115,520	0	0	0	0	0	0	0	0	0
31		STATE ITC AMORTIZATION	0	A-12, LN23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		SIT BASE	650,476		0	0	310,712	0	339,764	0	0	0	0	0	0	0	0	0
33		STATE TAXABLE INCOME	739,177		0	0	353,081	0	386,096	0	0	0	0	0	0	0	0	0
34	####	STATE INCOME TAX	73,622	LN 33*STR	0	0	35,167	0	38,455	0	0	0	0	0	0	0	0	0
35		STATE SURTAX ALLOCATION	0	/LN 32	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		NET STATE INCOME TAX BEFORE ITC AMORT	73,622	LN34-LN35	0	0	35,167	0	38,455	0	0	0	0	0	0	0	0	0
37		FEDERAL TAX AT MAXIMUM RATE	221,162		0	0	105,642	0	115,520	0	0	0	0	0	0	0	0	0
38		INCOME ADJUSTMENT FOR FIT	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0

PART 36 SEPARATIONS  
REVENUE REQUIREMENT SUMMARY

S-1,1of1

S-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	IOWA		OTHER
				INTERSTATE MSG TOLL INTRALATA	INTERLATA	
	REVENUE REQUIREMENT SUMMARY					
1	NET INVESTMENT FOR SETTLEMENTS	13,526,512	NOTE A	213,316	5,872,340	7,440,856
2	RATE OF RETURN			11.2500%	11.2500%	9.5000%
3	RETURN ON INVESTMENT	1,391,518	LN1*LN 2	23,998	660,638	706,881
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	0	S-8,LN 29	0	0	0
5	NET RETURN FOR SETTLEMENTS	1,391,518	LN3-LN4	23,998	660,638	706,881
6	TOTAL ITC AMORTIZATION	0	S-12,LN 28+29	0	0	0
7	FEDERAL OPERATING INCOME TAX (ACTUAL	0	S-12,LN 30	0	0	0
8	FEDERAL OPERATING INCOME TAX (OPTION	424,544	LN28-LN11	7,750	213,411	203,382
9	STATE AND LOCAL INCOME TAX (ACTUAL	0	S-12,LN 31	0	0	0
10	STATE AND LOCAL INCOME TAX (OPTION	141,325	LN 33	2,580	71,042	67,703
11	PROVISION FOR DEFERRED INCOME TAX	0	S-12,LN 33	0	0	0
13	OPERATING EXPENSE AND TAX	16,221,051	S-8,LN 18	253,771	7,026,023	8,941,257
14	NONOPERATING EXPENSE	26,443	S-8,LN 23	413	11,448	14,583
15	UNCOLLECTIBLES	0	S-8,LN 28	0	0	0
16	BASIS FOR GROSS RECEIPTS TAX	18,204,882		288,512	7,982,563	9,933,807
17	GROSS RECEIPTS TAX RATE (GROSS UP)			0.0000%	0.0000%	0.0000%
18	GROSS RECEIPTS TAX	0		0	0	0
19	TOTAL REVENUE REQUIREMENT	18,204,882		288,512	7,982,563	9,933,807

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

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OPTIONAL GROSS UP INCOME TAX CALCULATION

20	RETURN ON INVESTMENT	1,391,518	LN 3	23,998	660,638	706,881
21	INTEREST AND RELATED ITEMS	567,403	S-12, LN 19	8,953	246,369	312,081
22	OTHER INCOME ADJUSTMENTS	0	S-12, LN 24+25	0	0	0
23	TOTAL INCOME ADJUSTMENTS	567,403	LN 21+22	8,953	246,369	312,081
24	FEDERAL ITC AMORTIZATION	0	S-12, LN 28	0	0	0
25	FEDERAL TAXABLE INCOME	1,248,659		22,795	627,681	598,183
26	FEDERAL INCOME TAX @ 34.00%	424,544	LN 25*FIT	7,750	213,411	203,382
27	FEDERAL SURTAX ALLOCATION	0	S-2, LN 34	0	0	0
28	NET FEDERAL INCOME TAX BEFORE ITC	424,544	LN26-LN27	7,750	213,411	203,382
29	STATE ITC AMORTIZATION	0	S-12, LN 29	0	0	0
30	STATE TAXABLE INCOME	1,177,712		21,500	592,017	564,195
31	STATE INCOME TAX @ 12.00%	141,325	LN 30*SIT	2,580	71,042	67,703
32	STATE SURTAX EXEMPTION	0	S-2, LN 34	0	0	0
33	NET STATE INCOME TAX BEFORE ITC	141,325		2,580	71,042	67,703

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S-1,1of1

PART 64 SEPARATIONS  
REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	ACCESS DIVISION	OTHER
	REVENUE REQUIREMENT SUMMARY						
1	NET INVESTMENT FOR SETTLEMENTS			57,774,432	NOTE A	13,526,512	44,247,920
2	RATE OF RETURN					10.2873%	9.6615%
3	RETURN ON INVESTMENT			5,666,531	LN1*LN 2	1,391,518	4,275,013
4	ALLOWANCE FOR FUNDS USED DURING CONSTR			60,000	S-8, LN 30	0	60,000
5	NET RETURN FOR SETTLEMENTS			5,606,531	LN 3-LN 4	1,391,518	4,215,013
6	TOTAL ITC AMORTIZATION			0	S-12, LN 32	0	0
7	FEDERAL OPERATING INCOME TAX	(ACTUAL		0		0	0
8	FEDERAL OPERATING INCOME TAX	(OPTION		-2,477,561	LN28-LN11	424,544	-2,902,105
9	STATE AND LOCAL INCOME TAX	(ACTUAL		0		0	0
10	STATE AND LOCAL INCOME TAX	(OPTION		-824,750	LN 32	141,326	-966,075
11	PROVISION FOR DEFERRED INCOME TAX			0	S-12, LN 36	0	0
13	OPERATING EXPENSE AND TAX			64,477,177	S-8, LN 20	16,221,051	48,256,126
14	NONOPERATING EXPENSE			71,760	S-8, LN 25	26,443	45,317
15	UNCOLLECTIBLES			0	S-8, LN 29	0	0
16	BASIS FOR GROSS RECEIPTS TAX			66,853,158		18,204,883	48,648,275
17	GROSS RECEIPTS TAX RATE	(GROSS UP)				0.0000%	0.0000%
18	GROSS RECEIPTS TAX			0		0	0
19	TOTAL REVENUE REQUIREMENT			66,853,158		18,204,883	48,648,275

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

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OPTIONAL GROSS UP INCOME TAX CALCULATION

20	RETURN ON INVESTMENT			5,666,531	LN 3	1,391,518	4,275,013
21	INTEREST AND RELATED ITEMS			10,475,915	S-12, LN 22	567,403	9,908,512
22	OTHER INCOME ADJUSTMENTS			0	S-12, LN 27+2	0	0
23	TOTAL INCOME ADJUSTMENTS			10,475,915	LN 21+22	567,403	9,908,512
24	FEDERAL ITC AMORTIZATION			0	S-12, LN 32	0	0
25	FEDERAL TAXABLE INCOME			-7,286,945		1,248,660	-8,535,604
26	FEDERAL INCOME TAX	@	34.00%	-2,477,561	LN 25*FIT	424,544	-2,902,105
27	FEDERAL SURTAX ALLOCATION			0	S-2, LN 32	0	0
28	NET FEDERAL INCOME TAX BEFORE ITC			-2,477,561	LN26-LN27	424,544	-2,902,105
29	STATE TAXABLE INCOME			-6,872,914		1,177,713	-8,050,627
30	STATE INCOME TAX	@	12.00%	-824,750	LN 29*SIT	141,326	-966,075
31	STATE SURTAX EXEMPTION			0	S-2, LN 32	0	0
32	NET STATE INCOME TAX BEFORE ITC			-824,750	LN30-LN31	141,326	-966,075