

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Concord Telephone Company
Study No.:808467

Attachment #1 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	Total Access
1. Plant in Service	Part 69, Form 1, Ln 18	42,066,946	8,105,463	0	4,086,660	15,763,379	70,022,448
2. Plant Under Construction	Part 69, Form 1, Ln 20	366,421	70,602	0	35,597	137,306	609,926
3. Net Investment	Part 69, Form 2, Ln 43	14,111,104	1,871,117	0	997,787	4,299,191	21,279,199
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	
5. Return	(Line 3 x 4)	1,587,499	210,501	0	112,251	483,659	2,393,910
6. AFUDC	Part 69, Form 10, Ln 192	27,375	5,275	0	2,659	10,258	45,567
7. Net Return	(Lines 5 - 6)	1,560,124	205,226	0	109,592	473,401	2,348,343
8. Fixed Charges	Part 69, Form 10, Ln 199	964,418	133,434	0	70,637	300,302	1,468,791
9. Investment Tax Credit	Part 69, Form 10, Ln 191	17,971	3,463	0	1,746	6,734	29,914
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(5,042)	(972)	0	(490)	(1,889)	(8,393)
11. Subject to FIT	(Lines 5-8-9-10)	610,152	74,576	0	40,358	178,512	903,598
12. Federal Income Tax @ 53.84615%		328,543	40,156	0	21,731	96,122	486,553
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	938,695	114,732	0	62,089	274,634	1,390,151
15. State Income Tax @ 7.41139%		69,570	8,503	0	4,602	20,354	103,030
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,940,266	250,422	0	134,179	583,143	2,908,012
17. Expenses and Taxes	Part 69, Form 10, Ln 208	8,559,980	1,726,520	203,283	935,763	3,160,867	14,586,413
18. Subtotal	(Lines 16+17)	10,500,246	1,976,942	203,283	1,069,942	3,744,010	17,494,425
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0
20. Subtotal	(Line 18+19)	10,500,246	1,976,942	203,283	1,069,942	3,744,010	17,494,423
21. Psc Fee @ 0.00000%		0	0	0	0	0	0
22. Total Revenue Requirement	(Lines16+17+19+21)	10,500,246	1,976,942	203,283	1,069,942	3,744,010	17,494,423

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Concord Telephone Company
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Attachment #1 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	Total Access
22. Total Revenue Requirement	(Lines16+17+19+21)	10,500,246	1,976,942	203,283	1,069,942	3,744,010	17,494,423
23. Revenue attributable to Local Switching Support per NECA Forms			0				
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		10,500,246	1,976,942	203,283	1,069,942	3,744,010	17,494,423
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	593,083	(593,083)				0
26. USAC Charges included in line 22		(540,662)					(540,662)
27. TIC Revenues for 12 Months Ending 6/30/01					(291,913)		(291,913)
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		10,552,667	1,383,859	203,283	778,029	3,744,010	16,661,848
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		184,881	24,245	3,561	13,631	65,594	291,913
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		11,278,210	1,408,104	206,844	791,660	3,809,604	17,494,423
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		777,964	-----	(843,558)	-----	65,594	
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		64,830		(70,297)		5,466	
Total Switched Access Adjustment							

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Concord Telephone Company
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Attachment #1 - Form 3

SUMMARY DEVELOPMENT OF INTERSTATE CCL (END USER) REVENUE REQUIREMENT
FOR 12 MONTHS ENDING JUNE 30, 2004

	Source	(CCL) END USER	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	42,066,946	
2. Plant Under Construction	Part 69, Form 1, Ln 20	366,421	
3. Net Investment	Part 69, Form 2, Ln 43	14,111,104	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	1,587,499	
6. AFUDC	Part 69, Form 10, Ln 192	27,375	
7. Net Return	(Lines 5 - 6)	1,560,124	
8. Fixed Charges	Part 69, Form 10, Ln 199	964,418	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	17,971	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(5,042)	
11. Subject to FIT	(Lines 7-8-9-10)	610,152	
12. Federal Income Tax @ 53.84615%		328,543	0.5384615
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	938,695	
15. State Income Tax @ 7.41139%		69,570	0.0741139
16. Return + FIT + SIT	(Lines 7-9+12+15)	1,940,267	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	8,559,980	
18. Subtotal	(Lines 16+17)	10,500,247	
19. Other Taxes	Per Rev. Req. Element Page 1 Line 20	0	0.0000000
20. Other Taxes	Per Rev. Req. Element Page 1 Line 21	0	0.0000000
21. Subtotal	(Lines 18+19+20)	10,500,247	
22. USAC Contribution included on line 20	Part 69, Form 7, Ln 126a	540,662	
23. Subtotal	(Line 21-22)	9,959,585	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	540,662	
25. Subtotal	(Line 23+24)	10,500,247	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	184,881	
27. Adjustment for ISDN Line Port Revenues		0	
28. Total Revenue Requirement	(Lines 25+26-27)	10,685,128	
29. Access Lines	Average for period	121,916	
30. Cost per Access Line Per Month ((Line 28 / Line 29) / 12 Months)		\$7.30	

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Concord Telephone Company
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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
1	2111	Land	L10	849,186	510,160	0	98,298	0	49,560	191,168	
2		General Support	L10	8,360,386	5,022,617	0	967,758	0	487,930	1,882,081	
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	9,209,572	5,532,777	0	1,066,056	0	537,490	2,073,249	0
4	2210	COE - Switching	L48	7,286,761			7,038,065		248,696		
5	2220	COE - Operator Systems	L53	0			0	0	0		
6	2230	COE - Transmission	L63	18,799,640	8,085,788		0	0	2,522,039	8,191,813	
7		Total COE	L4-6	26,086,401	8,085,788		7,038,065	0	2,770,735	8,191,813	
8	2310	Information Orig/Term	L69	0	0	0				0	
9	2410	Cable & Wire Facilities	L76	34,714,882	28,441,416		0	0	777,759	5,495,707	
10		Total COE, IOT & C&WF	L7-9	60,801,283	36,527,204	0	7,038,065	0	3,548,494	13,687,520	
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	24,274,079			7,038,065	0	3,548,494	13,687,520	
12		Total GSF, COE, IOT, C&WF	L3,10	70,010,855	42,059,981	0	8,104,121	0	4,085,984	15,760,769	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	54,250,086	42,059,981	0	8,104,121		4,085,984		
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	10,626	6,384	0	1,230	0	620	2,392	0
16	2680	Amortizable Tangibles	L14-15	10,626	6,384	0	1,230	0	620	2,392	0
17	2690	Intangibles	L12	967	581	0	112	0	56	218	0
18	2001	Plant In Service	L3,10,16,17	70,022,448	42,066,946	0	8,105,463	0	4,086,660	15,763,379	0
19	2002	Prop Held For Future Use	L18	338,305	203,241	0	39,161	0	19,744	76,159	0
20	2003	Plant Under Construction	L18	609,926	366,421	0	70,602	0	35,597	137,306	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	547,248	328,766	0	63,347	0	31,939	123,196	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0				
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access	
28	CWC	Cash Working Capital	L12	563,087	338,282	0	65,180	0	32,863	126,762	0
29	3100	Depreciation Reserve	L97	46,068,461	26,349,044	0	5,924,671	0	2,932,746	10,862,000	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	7,969	4,788	0	922	0	465	1,794	0
33	3400	Res - Tangible Assets	L31-32	7,969	4,788	0	922	0	465	1,794	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	46,076,430	26,353,832	0	5,925,593	0	2,933,211	10,863,794	0
37	4040	Customer Deposits	L12	254,488	152,888	0	29,458	0	14,852	57,290	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,798,565	1,681,277	0	323,948	0	163,330	630,010	0
40	4340	Non-Current Def Oper Taxes	L111	1,672,332	1,004,555	0	193,637	0	97,623	376,517	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	21,279,199	14,111,104	0	1,871,117	0	997,787	4,299,191	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	23,769,165	15,606,987	0	2,159,343	0	1,143,106	4,859,729	0

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	248,696			0		248,696		
46	2210	Cat 3 - Local Switching	Direct	6,991,008			6,991,008				
47	2210	Cat 5 - Equal Access	Direct	47,057			47,057				
48		Total 2210	L45-47	7,286,761			7,038,065		248,696		
<u>Central Office Operator Systems - Acct 2220</u>											
2220		Cat 1 - Operator Systems									
49		Intercept Boards	Direct	0			0				
50		Information Boards	Direct	0				0			
51		Service Observing Boards	L54	0			0	0	0		
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							
53		Total 2220	L49-52	0			0	0	0		
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	7,239,704			6,991,008	0	248,696		
<u>Central Office Transmision - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,594,746					0	5,594,746	
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0		
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0	
58	2230	Cat 4.13 - Exch Ln Circuit	L70	8,222,140	8,085,788					136,352	
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	2,368,788					0	2,368,788	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,560,193			0	0	2,468,266	91,927	
62	2230	Cat 4.3 - Host / Remote	L75	53,773					53,773		
63		Total 2230	L55-62	18,799,640	8,085,788		0	0	2,522,039	8,191,813	

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Information Origination / Termination - Acct 2310</u>										
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0				
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0				
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0				0
67		Total Category 1	L64-66	0		0				0
68		Cat 2 - Customer Premise Equip	Direct	0	0					
69		Total 2310	L67-68	0	0	0				0

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	28,921,028	28,441,416					479,612	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,075,486						1,075,486	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,880,827					0	3,880,827	
74	2410	Cat 3 - IX C&WF	Alloc 3	777,299			0	0	717,517	59,782	
75	2410	Cat 4 - Host / Remote C&WF	Direct	60,242					60,242		
76		Total 2410	L70-75	34,714,882	28,441,416		0	0	777,759	5,495,707	

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Tangible Assets - Capital Leases - Acct 2680</u>										
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0	
79	2220	COE - Operator Systems	L5	0			0	0	0	
80	2230	COE - Transmission	L6	0	0		0	0		0
81	2310	Information Orig /Term	L8	0	0	0				0
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>										
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0	
86	2220	COE - Operator Systems	L5	0			0	0	0	
87	2230	COE - Transmission	L6	0	0		0	0		0
88	2310	Information Orig /Term	L8	0	0	0				0
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>										
91	2110	General Support Facilities	L3	6,343,952	3,811,216	0	734,346	0	370,246	1,428,144
92	2210	COE - Switching	L4	5,373,730			5,190,325		183,405	
93	2220	COE - Operator Systems	L5	0			0	0	0	
94	2230	COE - Transmission	L6	14,402,710	6,194,654		0	0	1,932,175	6,275,881
95	2310	Information Orig /Term	L8	0	0	0				0
96	2410	Cable & Wire Facilities	L9	19,948,069	16,343,174		0	0	446,920	3,157,975
97	Total	3100	L91-96	46,068,461	26,349,044	0	5,924,671	0	2,932,746	10,862,000

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	
					BFP	Pay / Other	Local Sw	Information			Transport
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>											
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0	
99	2210	COE - Switching	L4	0			0		0		
100	2220	COE - Operator Systems	L5	0			0	0	0		
101	2230	COE - Transmission	L6	0	0		0	0		0	
102	2310	Information Orig /Term	L8	0	0	0				0	
103	2410	Cable & Wire Facilities	L9	0	0		0	0		0	
104		Total 4100	L98-103	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>											
105	2110	General Support Facilities	L3	202,360	121,571	0	23,424	0	11,810	45,555	0
106	2210	COE - Switching	L4	176,228			170,213		6,015		
107	2220	COE - Operator Systems	L5	0			0	0	0		
108	2230	COE - Transmission	L6	454,701	195,568		0	0	61,000	198,133	
109	2310	Information Orig /Term	L8	0	0	0				0	
110	2410	Cable & Wire Facilities	L9	839,043	687,416		0	0	18,798	132,829	
111		Total 4340	L105-110	1,672,332	1,004,555	0	193,637	0	97,623	376,517	0
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	151,478	91,002	0	17,534	0	8,841	34,101	0
113	6120	General Support	L3	1,967,095	1,181,759	0	227,702	0	114,804	442,830	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	263,089			185,856		77,233		
116	6220	COE - Operator Systems	L5	0			0	0	0		
117	6230	COE - Transmission	L6	46,293	19,911		0	0	6,210	20,172	
118		Total COE	L114-117	309,382	19,911		185,856	0	83,443	20,172	
119	6310	IOT - Other	L67	0		0				0	
120	6310	IOT - Customer Premise Equip	L68	0	0						
121		Total 6310	L119-120	0	0	0				0	
122	6410	Cable & Wire Facilities	L76	928,337	760,573		0	0	20,799	146,965	
123		Total Plant Specific	L112,113,118,121-122	3,356,292	2,053,245	0	431,092	0	227,887	644,068	0

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Concord Telephone Company
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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Plant Non-Specific Expenses</u>										
124	6510	Other Prop Plant & Equip	L10	35,879	21,555	0	4,153	0	2,094	8,077
125	6530	Network Operations	L10	1,656,014	994,873	0	191,692	0	96,649	372,800
126	6540	Access	Direct	0						
126a	6540	Universal Service Assignment	Direct	540,662	540,662					
	6561	<u>Depreciation</u>								
127		Dep - Support Assets	L3	317,193	190,558	0	36,717	0	18,512	71,406
128		Dep - COE Switching	L4	658,043			635,584		22,459	
129		Dep - COE Operator	L5	0			0	0	0	
130		Dep - COE Transmission	L6	2,312,164	994,470		0	0	310,185	1,007,509
131		Dep - IOT	L8	0	0	0				0
132		Dep - Cable & Wire Facilities	L9	1,831,666	1,500,658		0	0	41,037	289,971
133		Total 6561	L127-132	5,119,066	2,685,686	0	672,301	0	392,193	1,368,886
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	5,313	3,192	0	615	0	310	1,196
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	7,356,934	4,245,968	0	868,761	0	491,246	1,750,959

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	832,035	499,857	0	96,312	0	48,559	187,307	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			
141		Outside Operator Services	Alloc 5	91,000			0	91,000			
	6622	<u>Directory</u>									
142		Published Directory Expense	Direct	59,616				59,616			

Plant Date: Average 6/30/2004
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Concord Telephone Company
Study No.:808467

Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
6623 Commercial Operations										
Cat 1 - Local Business Office										
End User Service Order Processing										
143		Presubscription	L13	123,648	95,864	0	18,471	9,313		
144		Message Tel	Direct	43,005						43,005
145		Private Line	Direct	917						917
146		Total	L143-145	167,570	95,864	0	18,471	9,313		43,922
End User Payment and Collection										
147		Message Tel	Direct	81,056						81,056
148		Private Line	Direct	0						0
149		EUCL	Direct	39,629	39,629					
150		Total	L147-149	120,685	39,629					81,056
End User Billing Inquiry										
151		Message Tel	Direct	23,943						23,943
152		Private Line	Direct	0						0
153		EUCL	Direct	5,679	5,679					
154		Total	L151-153	29,622	5,679					23,943
IXC Service Order Processing										
155		Message Tel	L13	12,398	9,612	0	1,852	934		
156		Private Line	Direct	35,320					35,320	
157		Billing & Collection	Direct	0						0
158		Total	L155-157	47,718	9,612	0	1,852	934	35,320	0
IXC Payment and Collection										
159		Message Tel	L13	5,388	4,177	0	805	406		
160		Private Line	Direct	1,483					1,483	
161		Billing & Collection	Direct	1,203						1,203
162		Total	L159-161	8,074	4,177	0	805	406	1,483	1,203
IXC Billing Inquiry										
163		Message Tel	L13	12,895	9,998	0	1,926	971		
164		Private Line	Direct	20,514					20,514	
165		Billing & Collection	Direct	0						0
166		Total	L163-165	33,409	9,998	0	1,926	971	20,514	0
167		Future Use								
168		Total Category 1	L146,150,154,158,162,166	407,078	164,959	0	23,054	11,624	57,317	150,124

Plant Date: Average 6/30/2004
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Concord Telephone Company
Study No.:808467

Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	16,045						16,045
170		OB&C - Expense	Direct	64,912						64,912
171		Future Use								
172		Future Use								
172		Carrier Access Billing	L11	37,284			10,811	0	5,450	21,023
174		Subscriber Line Charge	Direct	11,455	11,455					
175		Total Category 2	L169-174	129,696	11,455		10,811	0	5,450	21,023
176		Subtotal Customer Services	L140-142,168,175	687,390	176,414	0	33,865	150,616	17,074	78,340
<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	4,810	1,235	0	237	1,054	119	548
178		Total Customer Services	L176-177	692,200	177,649	0	34,102	151,670	17,193	78,888
179		Total Customer Operations	L139,178	1,524,235	677,506	0	130,414	151,670	65,752	266,195
180		Total Big Three Expenses	L123-126,179 (less L114)	7,113,082	4,287,841	0	757,351	151,670	392,382	1,291,140
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	4,008,145	2,395,572	0	392,749	151,670	208,554	626,902
<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	786,195	473,926	0	83,709	16,764	43,369	142,707
182	6720	General & Administrative	L180	1,634,379	985,222	0	174,017	34,849	90,158	296,666
183		Total Corporate Operations	L181-182	2,420,574	1,459,148	0	257,726	51,613	133,527	439,373
184		Total Operating Expenses	L123,138,179,183	14,658,035	8,435,867	0	1,687,993	203,283	918,412	3,100,595
<u>Operating Taxes</u>										
185		Future Use								
186	7240	Ad Valorem Taxes	L12	291,313	175,010	0	33,721	0	17,002	65,580
187	7370	Special Charges	L12	15,908	9,558	0	1,841	0	928	3,581
188		Total Operating Exp & Taxes	L184-186	14,965,256	8,620,435	0	1,723,555	203,283	936,342	3,169,756

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Concord Telephone Company
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Attachment #2 - Form 13

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	
					BFP	Pay / Other	Local Sw	Information			Transport
<u>Tax Adjustments</u>											
189	7210	Investment Tax Credits	L12	29,914	17,971	0	3,463	0	1,746	6,734	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0
191		Total	L189-190	29,914	17,971	0	3,463	0	1,746	6,734	0
192	7340	AFUDC	L12	45,567	27,375	0	5,275	0	2,659	10,258	0
193		FIT Adjustments - Addbacks	L12	(8,393)	(5,042)	0	(972)	0	(490)	(1,889)	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(8,393)	(5,042)	0	(972)	0	(490)	(1,889)	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	1,468,791	964,418	0	133,434	0	70,637	300,302	0
200	7540	Interest On Customer Dep	L12	25,615	15,389	0	2,965	0	1,495	5,766	0
<u>Rent Revenues Account 5240</u>											
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		
203	2220	COE - Operator Systems	L5	0			0	0	0		
204	2230	COE - Transmission	L6	0	0		0	0	0	0	
205	2310	Information Orig /Term	L8	0	0	0				0	
206	2410	Cable & Wire Facilities	L9	92,573	75,844		0		2,074	14,655	
207		Total 5240	L201-206	92,573	75,844	0	0	0	2,074	14,655	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	14,898,298	8,559,980	0	1,726,520	203,283	935,763	3,160,867	311,885

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Attachment #2 - Form 14

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Concord Telephone Company
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Attachment #2 - Form 15

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Concord Telephone Company
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Attachment #2 - Form 16

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Concord Telephone Company
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Attachment #2 - Form 17

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Concord Telephone Company
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Attachment #2 - Form 18

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Concord Telephone Company
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Attachment #2 - Form 19

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Plant Date: Average 6/30/2004
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Concord Telephone Company
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Attachment #2 - Form 20

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Attachment #2 - Form 21

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Concord Telephone Company
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Attachment #2 - Form 22

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Attachment #2 - Form 23

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
1	2111	Land	L10	3,261,295	658,018	191,168	0	0	361,625	114	43,009	47,097	41,434
2		General Support	L10	32,108,029	6,478,305	1,882,081	0	0	3,560,264	1,127	423,433	463,682	407,926
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	35,369,324	7,136,323	2,073,249	0	0	3,921,889	1,241	466,442	510,779	449,360
4	2210	COE - Switching	L45	55,586,808	7,286,761		0		2,667,351		422,703		466
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0
6	2230	COE - Transmission	L60	49,706,886	10,607,827	8,191,813	0	0	5,812,306	1,815	691,403	1,215,651	2,213,050
7		Total COE	L4-6	105,293,694	17,894,588	8,191,813	0	0	8,479,657	1,815	1,114,106	1,215,651	2,213,516
8	2310	Information Orig /Term	L66	0	0		0		0		0		0
9	2410	Cable & Wire Facilities	L74	128,213,378	29,219,175	5,495,707	0	0	17,412,518	6,383	1,965,330	2,156,495	753,143
10		Total COE, IOT & C&WF	L7-9	233,507,072	47,113,763	13,687,520	0	0	25,892,175	8,198	3,079,436	3,372,146	2,966,659
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	40,811	8,234	2,392	0	0	4,525	1	538	589	518
13	2680	Amortizable Tangibles	L11-12	40,811	8,234	2,392	0	0	4,525	1	538	589	518
14	2690	Intangibles	L40	3,714	749	218	0	0	412	0	49	54	47
15	2001	Plant In Service	L3, 10, 13, 14	268,920,921	54,259,069	15,763,379	0	0	29,819,001	9,440	3,546,465	3,883,568	3,416,584
16	2002	Prop Held For Future Use	L15	1,299,256	262,146	76,159	0	0	144,067	46	17,134	18,763	16,507
17	2003	Plant Under Construction	L15	2,342,417	472,620	137,306	0	0	259,736	82	30,891	33,828	29,760
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,021,166	460,613	86,635	0	0	274,492	101	30,982	33,995	11,873
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	2,116,843	471,769	91,318	0	0	239,751	194	110,954	22,622	18,093

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Concord Telephone Company
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Attachment #3 - Form 25

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
26	3100	Depreciation Reserve	L102	177,113,211	35,206,461	10,862,000	0	0	19,127,229	5,914	2,292,058	2,522,355	2,438,111
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	30,608	6,175	1,794	0	0	3,394	1	403	442	388
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	177,143,819	35,212,636	10,863,794	0	0	19,130,623	5,915	2,292,461	2,522,797	2,438,499
33	4040	Customer Deposits	L15	977,361	197,198	57,290	0	0	108,374	34	12,889	14,114	12,417
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	11,059,947	2,370,889	427,676	0	0	1,287,152	1,249	741,330	106,251	80,570
36	4340	Non-Current Def Oper Taxes	L116	6,422,618	1,295,815	376,517	0	0	712,117	225	84,696	92,748	81,614
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	81,096,858	16,849,679	4,429,520	0	0	9,498,781	2,440	605,050	1,256,866	879,717
40		Total 2001 Less 2690	L 3, 10, 13	268,917,207	54,258,320	15,763,161	0	0	29,818,589	9,440	3,546,416	3,883,514	3,416,537
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	91,017,323	18,945,997	4,823,168	0	0	10,654,556	3,529	1,248,315	1,354,609	954,611

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Attachment #3 - Form 26

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Central Office Switching - Acct 2210</u>													
42	2210	Cat 2 - Tandem Switching	Alloc 2	364,541	248,696		0		101,507		13,872		466
43	2210	Cat 3 - Local Switching	Alloc 3	55,158,054	6,991,008		0		2,548,688		408,831		0
44	2210	Cat 5 - Equal Access	Alloc 13	64,213	47,057		0		17,156		0		
45		Total 2210	L42-44	55,586,808	7,286,761		0		2,667,351		422,703		466
<u>Central Office Operator Systems - Acct 2220</u>													
46	2220	Cat 1 - Operator Systems											
46		Intercept Boards	Alloc 24	0	0		0		0		0		0
47		Information Boards	Alloc 47	0	0		0		0		0		0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0
49		Other Boards	Alloc 1	0	0		0		0		0		0
50		Total 2220	L46-49	0	0		0		0		0		0
<u>Central Office Transmission - Acct 2230</u>													
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	5,594,746		5,594,746		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	947,007									947,007
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0	
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	33,664,678	8,085,788	136,352	0	0	4,862,761	1,815	545,726	193,900	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0					
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	3,820,626	0	2,368,788	0	0	0	0	0	840,538	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,342,783	2,468,266	91,927	0	0	930,803	0	142,433	181,213	1,266,043
59	2230	Cat 4.3 - Host Remote	Alloc 12	337,046	53,773		0		18,742		3,244		0
60		Total 2230	L51-59	49,706,886	10,607,827	8,191,813	0	0	5,812,306	1,815	691,403	1,215,651	2,213,050

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Information Origination / Termination - Acct 2310</u>													
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0
64		Total Category 1	L61-63	0	0		0		0		0		0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0
66		Total 2310	L64-65	0	0		0		0		0		0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	118,414,074	28,441,416	479,612	0	0	17,104,554	6,383	1,919,568	682,034	0
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	414,872									414,872
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,075,486		1,075,486		0		0		0	
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	6,259,399	0	3,880,827	0	0	0	0	0	1,377,068	0
72	2410	Cat 3 - IX C&WF	Alloc 18	1,671,954	717,517	59,782	0	0	286,967	0	42,127	97,393	338,271
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	377,593	60,242		0		20,997		3,635		0
74		Total 2410	L67-73	128,213,378	29,219,175	5,495,707	0	0	17,412,518	6,383	1,965,330	2,156,495	753,143

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Attachment #3 - Form 28

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Tangible Assets - Capital Leases - Acct 2680</u>													
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>													
82	2110	General Support Facilities	L3	40,811	8,234	2,392	0	0	4,525	1	538	589	518
83	2210	COE - Switching	L4	0	0		0		0		0		0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	40,811	8,234	2,392	0	0	4,525	1	538	589	518
<u>Deferred Maint & Retirements Acct 1438</u>													
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2004
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Concord Telephone Company
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Attachment #3 - Form 29

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Accumulated Depreciation - Acct 3100</u>													
96	2110	General Support Facilities	L3	24,363,919	4,915,808	1,428,144	0	0	2,701,567	855	321,305	351,847	309,539
97	2210	COE - Switching	L4	40,993,313	5,373,730		0		1,967,077		311,729		344
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0
99	2230	COE - Transmission	L6	38,081,254	8,126,829	6,275,881	0	0	4,452,902	1,391	529,695	931,330	1,695,453
100	2310	Information Orig /Term	L8	0	0		0		0		0		0
101	2410	Cable & Wire Facilities	L9	73,674,725	16,790,094	3,157,975	0	0	10,005,683	3,668	1,129,329	1,239,178	432,775
102	Total 3100		L96-101	177,113,211	35,206,461	10,862,000	0	0	19,127,229	5,914	2,292,058	2,522,355	2,438,111

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	777,164	156,805	45,555	0	0	86,175	27	10,249	11,223	9,874
111	2210	COE - Switching	L4	1,344,352	176,228		0		64,509		10,223		11
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0
113	2230	COE - Transmission	L6	1,202,243	256,568	198,133	0	0	140,580	44	16,723	29,403	53,526
114	2310	Information Orig /Term	L8	0	0		0		0		0		0
115	2410	Cable & Wire Facilities	L9	3,098,859	706,214	132,829	0	0	420,853	154	47,501	52,122	18,203
116	Total 4340		L110-115	6,422,618	1,295,815	376,517	0	0	712,117	225	84,696	92,748	81,614

Plant Date: Average 6/30/2004
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Concord Telephone Company
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Plant Specific Expenses</u>													
117	6110	Network Support	L3	581,750	117,377	34,101	0	0	64,507	20	7,672	8,401	7,391
118	6120	General Support	L3	7,554,621	1,524,265	442,830	0	0	837,686	265	99,628	109,099	95,980
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0		
120	6210	COE - Switching - All Other	L7	1,061,918	180,472	82,617	0	0	85,520	18	11,236	12,260	22,324
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	186,855	31,756	14,537	0	0	15,048	3	1,977	2,157	3,928
123		Total COE	L119-122	1,248,773	212,228	97,154	0	0	100,568	21	13,213	14,417	26,252
124	6310	IOT - Other	L64	0	0		0		0		0		0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0
126		Total 6310	L124-125	0	0		0		0		0		0
127	6410	Cable & Wire Facilities	L9	3,428,650	781,372	146,965	0	0	465,641	171	52,556	57,668	20,140
128		Total Plant Specific	L117,118,123,126-127	12,813,794	2,635,242	721,050	0	0	1,468,402	477	173,069	189,585	149,763

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Plant Non-Specific Expenses</u>													
129	6510	Other Prop Plant & Equip	L15	137,792	27,802	8,077	0	0	15,279	5	1,817	1,990	1,751
130	6530	Network Operations	L10	6,359,916	1,283,214	372,800	0	0	705,212	223	83,873	91,845	80,801
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	540,662	540,662		0		0		0		
	6561	<u>Depreciation</u>											
132		Dep - Support Assets	L3	1,218,181	245,787	71,406	0	0	135,077	43	16,065	17,592	15,477
133		Dep - COE Switching	L4	5,019,856	658,043		0		240,879		38,173		42
134		Dep - COE Operator	L5	0	0		0		0		0		0
135		Dep - COE Transmission	L6	6,113,440	1,304,655	1,007,509	0	0	714,854	223	85,036	149,513	272,183
136		Dep - IOT	L8	0	0		0		0		0		0
137		Dep - Cable & Wire Facilities	L9	6,764,940	1,541,695	289,971	0	0	918,739	337	103,697	113,783	39,738
138		Total 6561	L132-137	19,116,417	3,750,180	1,368,886	0	0	2,009,549	603	242,971	280,888	327,440
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	20,406	4,117	1,196	0	0	2,263	1	269	295	259
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	26,175,193	5,605,975	1,750,959	0	0	2,732,303	832	328,930	375,018	410,251
<u>Customer Operations Expenses</u>													
144	6610	Marketing	Alloc 43	2,809,218	832,035	0	0	0	304,608	0	415,696	0	0
145	6621	Operator	L50	0	0		0		0		0		0
146		Outside Operator Services	Alloc 42	910,000	91,000		0		273,000		273,000		0
	6622	<u>Directory</u>											
147		Classified	Alloc 22	17,860									
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	470,360	59,616		0		21,734		3,485		0
150		Foreign	Alloc 25	0	0		0		0		0		0
151		Total 6622	L147-150	488,220	59,616	0	0	0	21,734	0	3,485	0	0

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Concord Telephone Company
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
6623 Commercial Operations													
<u>Cat 1 - Local Business Office</u>													
End User service order processing													
152		Presubscription	Alloc 26	123,648	123,648								
153		Directory Advertising	Alloc 27	5,496									
154		All other	Alloc 28	922,322	43,005	917	0	0	31,151	15	92,540	961	
155		End User payment & collection	Alloc 21	364,351	120,685	0	0	0	31,439	0	47,533	2,842	
156		End User billing inquiry	Alloc 30	298,221	29,622	0	0	0	11,013	0	76,602	0	
157		IXC service order processing	Alloc 32	59,168	12,398	35,320	0	0	9,095	950	1,405	0	
158		IXC payment and collection	Alloc 33	13,738	6,591	1,483	0	0	4,841	40	783	0	
159		IXC billing inquiry	Alloc 34	44,880	12,895	20,514	0	0	9,459	552	1,460	0	
160		Future Use											
161		Total Category 1	L152-160	1,831,824	348,844	58,234	0	0	96,998	1,557	220,323	3,803	0
<u>Cat 2 - Revenue Accounting</u>													
162		Message Processing	Alloc 36	74,755	16,045		0		7,380		51,331		0
163		OB&C - Expense	Alloc 38	217,648	64,912		0		38,184		38,184		0
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	74,570	37,284		0		18,643		18,643		
168		Subscriber Line Charge	Alloc 29	11,455	11,455		0		0		0		
169		Total Category 2	L162-168	378,428	129,696	0	0	0	64,207	0	108,158	0	0
170		Subtotal Categories 1 & 2	L161,169	2,210,252	478,540	58,234	0	0	161,205	1,557	328,481	3,803	0

Plant Date: Average 6/30/2004
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Concord Telephone Company
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Attachment #3 - Form 33

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Category 3 - Other Commercial</u>													
171		Telcom Relay Service	Alloc 45	4,810	4,810		0		0		0		
172		Other	L170	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,215,062	483,350	58,234	0	0	161,205	1,557	328,481	3,803	0
174		Total Customer Operations	L144-146,151,173	6,422,500	1,466,001	58,234	0	0	760,547	1,557	1,020,662	3,803	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	17,459,839	3,742,815	675,153	0	0	2,031,968	1,972	1,170,304	167,733	127,193
<u>Corporate Operations Expenses</u>													
176	6710	Executive & Planning	L175	3,107,048	666,049	120,146	0	0	361,597	351	208,260	29,849	22,635
6720 General & Administrative													
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0
179		Other	L175	6,459,077	1,384,614	249,765	0	0	751,704	730	432,941	62,051	47,054
180		Total 6720	L177-179	6,459,077	1,384,614	249,765	0	0	751,704	730	432,941	62,051	47,054
181		Total Corporate Operations	L176,180	9,566,125	2,050,663	369,911	0	0	1,113,301	1,081	641,201	91,900	69,689
182		Total Operating Expenses	L128,143,174,181	54,977,612	11,757,881	2,900,154	0	0	6,074,553	3,947	2,163,862	660,306	629,703
<u>Operating Taxes</u>													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	1,082,090	218,329	63,429	0	0	119,986	38	14,270	15,627	13,748
185	7240	Ad Valorem Taxes - Direct	Alloc 40	9,555	9,555	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,091,645	227,884	63,429	0	0	119,986	38	14,270	15,627	13,748
187	7370	Special Charges	L181	62,868	13,477	2,431	0	0	7,317	7	4,214	604	458
188		Total Operating Exp & Taxes	L182,186,187	56,132,125	11,999,242	2,966,014	0	0	6,201,856	3,992	2,182,346	676,537	643,909
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	36,995,302	8,244,945	1,595,932	0	0	4,190,044	3,388	1,939,106	395,354	316,210

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Concord Telephone Company
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS
<u>Tax Adjustments</u>													
190	7210	Investment Tax Credits	L15	114,885	23,180	6,734	0	0	12,739	4	1,515	1,659	1,460
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	114,885	23,180	6,734	0	0	12,739	4	1,515	1,659	1,460
193	7340	AFUDC	L17	174,999	35,309	10,258	0	0	19,405	6	2,308	2,527	2,223
194		FIT Adjustments - Addbacks	L15	(32,233)	(6,504)	(1,889)	0	0	(3,574)	(1)	(425)	(465)	(410)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(32,233)	(6,504)	(1,889)	0	0	(3,574)	(1)	(425)	(465)	(410)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	5,624,321	1,170,748	298,043	0	0	658,387	218	77,138	83,707	58,989
201	7540	Interest On Customer Dep	L41	98,084	20,417	5,198	0	0	11,482	4	1,345	1,460	1,029
<u>Rent Revenues Account 5240</u>													
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0
207	2410	Cable & Wire Facilities	L9	341,905	77,918	14,655	0	0	46,434	17	5,241	5,751	2,008
208		Total 5240	L202-207	341,905	77,918	14,655	0	0	46,434	17	5,241	5,751	2,008
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	55,888,304	11,941,741	2,956,557	0	0	6,166,904	3,979	2,178,450	672,246	642,930

Plant Date: Average 6/30/2004
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Concord Telephone Company
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Attachment #3 - Form 35

Local
1,918,830
18,891,211
0
20,810,041
45,209,527
0
20,973,021
66,182,548
0
71,204,627
137,387,175
0
24,014
24,014
2,185
158,223,415

764,434
1,378,194
0
1,122,475
0
0
0
0
0
1,162,142

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Concord Telephone Company
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Attachment #3 - Form 36

Local
104,659,083
0
0
18,011
0
0
104,677,094
575,045
0
6,044,830
3,778,886
0
0
47,574,805
158,221,230
53,032,538

=====

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Concord Telephone Company
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Attachment #3 - Form 37

Local
0
45,209,527
0
<u>45,209,527</u>

0
0
0
0
<u>0</u>

0
0
0
0
19,838,336
0
611,300
262,098
261,287
<u>20,973,021</u>

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Concord Telephone Company
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Attachment #3 - Form 38

<u>Local</u>
0
0
0
<u>0</u>
0
<u>0</u>
<u>0</u>

69,780,507
0
0
0
1,001,504
129,897
292,719
<u>71,204,627</u>
<u>71,204,627</u>

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Concord Telephone Company
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Attachment #3 - Form 39

Local

0
0
0
0
0
0

0

24,014

0
0
0
0
0

24,014

0
0
0
0
0
0

0

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Concord Telephone Company
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Attachment #3 - Form 40

Local

14,334,854
33,340,433
0
16,067,773
0
40,916,023

104,659,083

0
0
0
0
0
0

0

457,256
1,093,381
0
507,266
0
1,720,983

3,778,886

Plant Date: Average 6/30/2004
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Concord Telephone Company
Study No.:808467

Attachment #3 - Form 41

Local

342,281
4,444,868
0
667,471
0
117,449
<u>784,920</u>
0
<u>0</u>
0
1,904,137
<u>7,476,206</u>

Plant Date: Average 6/30/2004
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Concord Telephone Company
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Attachment #3 - Form 42

Local

81,071
3,741,948
0

716,734
4,082,719
0
2,579,467
0
3,756,980
11,135,900

0
12,006
0
0

14,970,925

1,256,879

0
273,000

17,860
0
385,525
0
403,385

Plant Date: Average 6/30/2004
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Concord Telephone Company
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Attachment #3 - Form 43

Local

0
5,496
753,733
161,852
180,984

0
0
0

1,102,065

(1)
76,368

0
0

76,367

1,178,432

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Concord Telephone Company
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Attachment #3 - Form 44

Local

0
0

1,178,432

3,111,696

9,542,701

1,698,161

0
0

3,530,218
3,530,218

5,228,379

30,787,206

636,663
0
636,663

34,360

31,458,229

20,310,323

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Concord Telephone Company
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Attachment #3 - Form 45

Local

67,594
0
67,594

102,963

(18,965)
0
(18,965)

0
0
0

3,277,091
57,149

0
0
0
0
0
189,881

189,881

31,325,497

Plant Date: Average 6/30/2004
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Concord Telephone Company
Study No.:808467

Attachment #4 - Input 46

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	3,261,295	
	General Support	32,108,029	24,363,919
	Land & General Support	<u>Total 2110</u>	<u>24,363,919</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	55,586,808	40,993,313
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>40,993,313</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>0</u>
2231	Radio Systems	24,389	25,261
2232	Circuit Equipment	49,682,497	38,055,993
	COE - Transmission	<u>Total 2230</u>	<u>38,081,254</u>
2311	Station Apparatus	0	0
2321	Customer Premise Wiring	0	0
2341	Large Private Branch Exchanges	0	0
2351	Public Telephone Terminal Equipment	0	0
2362	Other Terminal Equipment	0	0
	Information Origination / Termination	<u>Total 2310</u>	<u>0</u>
2411	Poles	10,946,278	6,027,911
2421	Aerial Cable	52,060,000	31,774,371
2422	Underground Cable	6,367,710	5,835,521
2423	Buried Cable	55,011,799	27,663,314
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	0	0
2431	Aerial Wire	554,236	553,736
2441	Conduit Systems	3,273,355	1,819,872
	Cable & Wire Facilities	<u>Total 2410</u>	<u>73,674,725</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	40,811	
	Amortizable Tangibles	<u>Total 2680</u>	<u>40,811</u>
2690	Intangibles	3,714	
	Plant In Service	<u>Total 2001</u>	<u>268,920,921</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	2,021,166	
1402	Class B RTB Stock	0	
1410	Other Noncurrent Assets	0	
1438	Deferred Maint & Retire	0	
1439	Deferred Non-Capital Eq Access	0	
1500	Other Jurisdictional Assets	0	
2002	Prop Held For Future Use	1,299,256	
2003	Plant Under Construction	2,342,417	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>177,113,211</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		30,608
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		977,361
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		11,059,947
4340	Non-Current Def Oper Taxes		6,422,618
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>78,980,015</u>	
CWC	Cash Working Capital	2,116,843	
	Net with CWC	<u>81,096,858</u>	

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CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	364,541
	3	55,158,054
	5	64,213
	Total	55,586,808
2220	1	
	Intrcpt Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	Total	0
2230	4.11	5,594,746
	4.121	947,007
	4.122	0
	4.123	0
	4.13	33,664,678
	4.21	0
	4.22	3,820,626
	4.23	5,342,783
	4.3	337,046
	Total	49,706,886

INFORMATION ORIGATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
<u>Cat 1</u>			
2351	0	0	0
2362	0	0	0
Coinless Pay	0	0	0
Total	0	0	0
<u>Cat 2</u>			
2311	0	0	0
2321	0	0	0
2341	0	0	0
Total	0	0	0
Total 2310	0	0	0

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	118,414,074
	2.1	414,872
	2.2	0
	2.3	1,075,486
	2.4	6,259,399
	3	1,671,954
	4	377,593
Total		128,213,378

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EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	581,750
6120	General Support	7,554,621
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	1,061,918
6220	Operator Systems	0
6230	Central Office Transmission	186,855
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	3,428,650
	Total Plant Specific	12,813,794
6510	Other Property, Plant & Equipment	137,792
6530	Network Operations	6,359,916
6540	Access Expense	540,662
6561	Depreciation	19,116,417
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	20,406
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	19,136,823
	Total Plant Non-Specific Operations	26,175,193
6610	Marketing	2,809,218
6620	Services	3,613,282
	Total Customer Operations	6,422,500
6710	Executive and Planning	3,107,048
6720	General and Administrative	6,459,077
	Total Corporate Operations	9,566,125
7240	Ad Valorem	1,091,645
7370	Special Charges	62,868
	Total Operating Expenses & Taxes	56,132,125

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ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT

Primary Plant Account	Description	2681	2682	4100	4340	6561	5240	1438
2111	Land	0	0				0	0
	General Support	0	40,811	0	777,164	1,218,181	0	0
2210	COE - Switching	0	0	0	1,344,352	5,019,856	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	1,202,243	6,113,440	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	3,098,859	6,764,940	341,905	0
Total		0	40,811	0	6,422,618	19,116,417	341,905	0

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OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	910,000
3 Total Operator	<u>910,000</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	17,860
5 Alpha	470,360
6 Foreign	0
7 TWX	0
8 Total Directory	<u>488,220</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	74,755
10 OB&C - Expense	217,648
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	74,570
15 Subscriber Line Charge	11,455
16 Total Category 2	<u>378,428</u>

Category 3 - Other Commercial

17 Telcom Relay Service	4,810
18 Other	0
19 Total Category 3	<u>4,810</u>

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Attachment #4 - Input 61

LOCAL BUSINESS OFFICE

		Total	Interstate InterLATA	Interstate InterLATA	Interstate IntraLATA	Interstate IntraLATA	Intrastate InterLATA	Intrastate InterLATA	Intrastate IntraLATA	Intrastate IntraLATA	EAS	Local
Account 6623 - Local Business Office Category 1		Company	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
End User Service Order Processing												
1	Local	748,666										748,666
2	Directory	5,496										5,496
3	Message Tel	166,696	43,005		0		31,151		92,540			
4	Private Line	6,960		917		0		15		961		5,067
5	Presubscription	123,648	123,648									
6	Total	1,051,466	166,653	917	0	0	31,151	15	92,540	961	0	759,229
End User Payment and Collection												
7	Local	161,852										161,852
8	Message Tel	160,028	81,056		0		31,439		47,533			
9	Private Line	2,842		0		0		0		2,842		
10	Subscriber Line Charge	39,629	39,629				0		0			
11	Total	364,351	120,685	0	0	0	31,439	0	47,533	2,842	0	161,852
End User Billing Inquiry												
12	Local	180,984										180,984
13	Message Tel	111,558	23,943		0		11,013		76,602			
14	Private Line	0		0		0		0		0		
15	Subscriber Line Charge	5,679	5,679				0		0			
16	Total	298,221	29,622	0	0	0	11,013	0	76,602	0	0	180,984
IXC Service Order Processing												
17	Switched Access	22,898	12,398		0		9,095		1,405			
18	Private Line	36,270		35,320		0		950		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	59,168	12,398	35,320	0	0	9,095	950	1,405	0	0	0
IXC Payment and Collection												
21	Switched Access	9,951	5,388		0		3,953		610			
22	Private Line	1,523		1,483		0		40		0		
23	Billing and Collection	2,264	1,203				888		173			
24	Total	13,738	6,591	1,483	0	0	4,841	40	783	0	0	0
IXC Billing Inquiry												
25	Switched Access	23,814	12,895		0		9,459		1,460			
26	Private Line	21,066		20,514		0		552		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	44,880	12,895	20,514	0	0	9,459	552	1,460	0	0	0
29 Future Use												
30	Total Category 1	1,831,824	348,844	58,234	0	0	96,998	1,557	220,323	3,803	0	1,102,065

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PART 36 - DIRECT ASSIGNMENTS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1 Account 1500 - Other Jurisdictional Assets	0	0	0	0	0	0	0	0	0	0	0
2 Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0
3 Account 4370 - Other Jur Liab & Def Credits	0	0	0	0	0	0	0	0	0	0	0
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	0
5 Outside Operator Services	910,000	91,000		0		273,000		273,000		0	273,000
6 Subscriber Line Charge	11,455	11,455		0		0		0			
7 Telecom. Relay Service (TRS)	4,810	4,810		0		0		0			0
8 Account 6720 - Direct Assignments	0	0	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0									0	
10 Account 7240 - Direct Ad Valorem Taxes	9,555	9,555	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	540,662	540,662		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

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LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	129,867	124,769	526	0	7	748	3,817	5,098
2 Circuits	22,260	20,030	383	0	0	755	1,092	2,230
3 Circuit Miles	224,751.33	186,161.87	8,036.19	0.00	0.00	13,091.99	17,461.28	38,589.46
4 Wideband Channels	100	0	62	0	0	22	16	100
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	5,860,504	1,257,850		0		578,536		4,024,118		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	4,456,531	1,319,936	0	0	0	483,228	0	659,459	0	0	1,993,908
15 OB&C Expense	217,648	64,912		0		38,184		38,184		0	76,368

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	114,885
17 Account 7340 - AFUDC	174,999
18 Account 7500 - Fixed Charges	5,624,321
19 Account 7540 - Interest on Customer Deposits	98,084
20 FIT Adjustment - Addbacks	32,233
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 TRA - 86 Amortization	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.268602

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TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.682218	0.000000	0.278451	0.038052	0.001279	0.000000	1.000000
2 Weighted Dem	0.126745	0.000000	0.046207	0.007412	0.000000	0.819636	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.150349	0.016873	0.000000	0.582778	1.000000
6 Conversation Minute Factor	0.513415	0.000000	0.193613	0.029627	0.263345		1.000000
7 Conversation Minute Miles Factor	0.518107	0.000000	0.207214	0.030419	0.244260		1.000000
8 Host Remote Factor	0.159543	0.000000	0.055608	0.009626	0.000000	0.775223	1.000000
9 Subscriber Line Usage Factor	0.126745	0.000000	0.046207	0.007409	0.000000	0.819639	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.732833	0.000000	0.267167	0.000000			1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
		BFP	Pay / Other	Local Sw	Information	Transport		
1 Account 2210 - COE Category 2 STP Portion Re-allocation	248,696			0		248,696 0		0
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	2,468,266			0	0	2,468,266 0		0
- Spl DSI/VG Multiplexer Re-allocation	91,927			0		91,927 0		
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	717,517 59,782			0	0	717,517 59,782 0		0
4 Account 6621 - Operator Services	0			0	0			0
5 Account 6621 - Outside Operator Services	91,000			0	91,000			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	263,089			254,110 (68,254)		8,979 68,254		0
8 Account 6540 - Direct USF Contribution	540,662	540,662						