

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Concord Telephone Company
Study No.: 808467

Attachment #5 - 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	40,045,407	7,791,976	27,836	4,362,113	9,525,925	61,753,257
2. Plant Under Construction	Part 69, Form 1, Ln 20	2,038,131	396,577	1,417	222,012	484,827	3,142,964
3. Net Investment	Part 69, Form 2, Ln 43	15,437,206	2,318,854	1,269	1,348,657	3,209,251	22,315,237
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	
5. Return	(Line 3 x 4)	1,736,686	260,871	143	151,724	361,041	2,510,465
6. AFUDC	Part 69, Form 10, Ln 192	27,769	5,403	19	3,025	6,606	42,822
7. Net Return	(Lines 5 - 6)	1,708,917	255,468	124	148,699	354,435	2,467,643
8. Fixed Charges	Part 69, Form 10, Ln 199	383,947	59,393	55	34,379	80,981	558,755
9. Investment Tax Credit	Part 69, Form 10, Ln 191	18,230	3,547	13	1,986	4,337	28,113
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(5,115)	(995)	(4)	(557)	(1,217)	(7,888)
11. Subject to FIT	(Lines 5-8-9-10)	1,339,624	198,926	79	115,916	276,940	1,931,485
12. Federal Income Tax @ 53.84615%		721,336	107,114	43	62,416	149,122	1,040,030
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	2,060,960	306,040	122	178,332	426,062	2,971,515
15. State Income Tax @ 7.41139%		152,746	22,682	9	13,217	31,577	220,231
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	2,564,769	381,717	163	222,346	530,797	3,699,791
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,267,678	1,784,377	66,795	1,093,454	2,186,674	14,398,978
18. Subtotal	(Lines 16+17)	11,832,447	2,166,094	66,958	1,315,800	2,717,471	18,098,769
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0
20. Subtotal	(Line 18+19)	11,832,447	2,166,094	66,958	1,315,800	2,717,471	18,098,770
21. Psc Fee @ 0.00000%		0	0	0	0	0	0
22. Total Revenue Requirement	(Lines 16+17+19+21)	11,832,447	2,166,094	66,958	1,315,800	2,717,471	18,098,770

Plant Date: Average 12/31/2002
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Concord Telephone Company
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Attachment #5 - 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)	11,832,447	2,166,094	66,958	1,315,800	2,717,471	18,098,770
23. Revenue attributable to Local Switching Support per NECA Forms			0				
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		11,832,447	2,166,094	66,958	1,315,800	2,717,471	18,098,770
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	649,828	(649,828)				0
26. USAC Charges included in line 22		(540,487)					(540,487)
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)		11,941,788	1,516,266	66,958	1,023,887	2,717,471	17,266,370
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		201,893	25,635	1,132	17,310	45,943	291,913
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		12,684,168	1,541,900	68,090	1,041,197	2,763,414	18,098,770
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		851,721	-----	(897,664)	-----	45,943	
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		70,977		(74,805)		3,829	

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Concord Telephone Company
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Attachment #5 - Form 3

SUMMARY DEVELOPMENT OF INTERSTATE CCL (END USER) REVENUE REQUIREMENT
FOR 12 MONTHS ENDING DECEMBER 31, 2002

	Source	(CCL) END USER	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	40,045,407	
2. Plant Under Construction	Part 69, Form 1, Ln 20	2,038,131	
3. Net Investment	Part 69, Form 2, Ln 43	15,437,206	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	1,736,686	
6. AFUDC	Part 69, Form 10, Ln 192	27,769	
7. Net Return	(Lines 5 - 6)	1,708,917	
8. Fixed Charges	Part 69, Form 10, Ln 199	383,947	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	18,230	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(5,115)	
11. Subject to FIT	(Lines 7-8-9-10)	1,339,624	
12. Federal Income Tax @ 53.84615%		721,336	0.5384615
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	2,060,960	
15. State Income Tax @ 7.41139%		152,746	0.0741139
16. Return + FIT + SIT	(Lines 7-9+12+15)	2,564,769	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,267,678	
18. Subtotal	(Lines 16+17)	11,832,447	
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)	11,832,447	
22. USAC Contribution included on line 20	Part 69, Form 7, Ln 126a	540,487	
23. Subtotal	(Line 21-22)	11,291,960	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	649,828	
25. Subtotal	(Line 23+24)	11,941,788	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	201,893	
27. Adjustment for ISDN Line Port Revenues		0	
28. Total Revenue Requirement	(Lines 25+26-27)	12,143,681	
29. Access Lines	Average for period	116,420	
30. Cost per Access Line Per Month ((Line 28 / Line 29) / 12 Months)		\$8.69	

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Concord Telephone Company
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Attachment #6 - 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	798,031	517,502	0	100,695	360	56,371	123,103	
2		General Support	L10	9,361,496	6,070,691	0	1,181,226	4,220	661,275	1,444,084	
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	10,159,527	6,588,193	0	1,281,921	4,580	717,646	1,567,187	0
4	2210	COE - Switching	L48	6,715,337			6,504,154		211,183		
5	2220	COE - Operator Systems	L53	23,235			0	23,235	0		
6	2230	COE - Transmission	L63	15,150,228	7,922,156		0	0	2,632,383	4,595,689	
7		Total COE	L4-6	21,888,800	7,922,156		6,504,154	23,235	2,843,566	4,595,689	
8	2310	Information Orig/Term	L69	0	0	0				0	
9	2410	Cable & Wire Facilities	L76	29,658,165	25,504,732		0	0	797,598	3,355,835	
10		Total COE, IOT & C&WF	L7-9	51,546,965	33,426,888	0	6,504,154	23,235	3,641,164	7,951,524	
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	18,120,077			6,504,154	23,235	3,641,164	7,951,524	
12		Total GSF, COE, IOT, C&WF	L3,10	61,706,492	40,015,081	0	7,786,075	27,815	4,358,810	9,518,711	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	52,159,966	40,015,081	0	7,786,075		4,358,810		
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	45,856	29,736	0	5,786	21	3,239	7,074	0
16	2680	Amortizable Tangibles	L14-15	45,856	29,736	0	5,786	21	3,239	7,074	0
17	2690	Intangibles	L12	909	590	0	115	0	64	140	0
18	2001	Plant In Service	L3,10,16,17	61,753,257	40,045,407	0	7,791,976	27,836	4,362,113	9,525,925	0
19	2002	Prop Held For Future Use	L18	158,962	103,082	0	20,058	72	11,229	24,521	0
20	2003	Plant Under Construction	L18	3,142,964	2,038,131	0	396,577	1,417	222,012	484,827	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	534,510	346,616	0	67,444	241	37,757	82,452	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 #6 - 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	496,713	322,105	0	62,675	224	35,087	76,622	0
29	3100	Depreciation Reserve	L97	38,809,791	24,200,564	0	5,393,667	26,182	2,969,299	6,220,079	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	14,987	9,718	0	1,891	7	1,059	2,312	0
33	3400	Res - Tangible Assets	L31-32	14,987	9,718	0	1,891	7	1,059	2,312	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	38,824,778	24,210,282	0	5,395,558	26,189	2,970,358	6,222,391	0
37	4040	Customer Deposits	L12	246,964	160,150	0	31,162	111	17,445	38,096	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,923,787	1,896,001	0	368,921	1,318	206,530	451,017	0
40	4340	Non-Current Def Oper Taxes	L111	1,775,640	1,151,702	0	224,235	903	125,208	273,592	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	22,315,237	15,437,206	0	2,318,854	1,269	1,348,657	3,209,251	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	24,989,275	17,171,252	0	2,656,262	2,474	1,537,545	3,621,742	0

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Attachment #6 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Central Office Switching - Acct 2210</u>										
45	2210	Cat 2 - Tandem Switching	Alloc 1	211,183			0		211,183	
46	2210	Cat 3 - Local Switching	Direct	6,459,489			6,459,489			
47	2210	Cat 5 - Equal Access	Direct	44,665			44,665			
48		Total 2210	L45-47	6,715,337			6,504,154		211,183	
<u>Central Office Operator Systems - Acct 2220</u>										
2220		Cat 1 - Operator Systems								
49		Intercept Boards	Direct	0			0			
50		Information Boards	Direct	23,235				23,235		
51		Service Observing Boards	L54	0			0	0	0	
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0						
53		Total 2220	L49-52	23,235			0	23,235	0	
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,693,907			6,459,489	23,235	211,183	
<u>Central Office Transmision - Acct 2230</u>										
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	2,626,335					0	2,626,335
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	8,052,318	7,922,156					130,162
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0						
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,749,865					0	1,749,865
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,644,398			0	0	2,555,071	89,327
62	2230	Cat 4.3 - Host / Remote	L75	77,312					77,312	
63		Total 2230	L55-62	15,150,228	7,922,156		0	0	2,632,383	4,595,689

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Attachment #6 - 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	25,923,778	25,504,732					419,046	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	442,525						442,525	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,438,916					0	2,438,916	
74	2410	Cat 3 - IX C&WF	Alloc 3	763,481			0	0	708,133	55,348	
75	2410	Cat 4 - Host / Remote C&WF	Direct	89,465					89,465		
76		Total 2410	L70-75	29,658,165	25,504,732		0	0	797,598	3,355,835	

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Attachment #6 - 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	6,711,050	4,351,945	0	846,795	3,025	474,053	1,035,232
92	2210	COE - Switching	L4	4,694,504			4,546,872		147,632	
93	2220	COE - Operator Systems	L5	23,157			0	23,157	0	
94	2230	COE - Transmission	L6	10,971,433	5,737,036		0	0	1,906,309	3,328,088
95	2310	Information Orig /Term	L8	0	0	0				0
96	2410	Cable & Wire Facilities	L9	16,409,647	14,111,583		0	0	441,305	1,856,759
97	Total	3100	L91-96	38,809,791	24,200,564	0	5,393,667	26,182	2,969,299	6,220,079

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Attachment #6 - 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	273,567	177,402	0	34,518	123	19,324	42,200	0
106	2210	COE - Switching	L4	195,877			189,717		6,160		
107	2220	COE - Operator Systems	L5	780			0	780	0		
108	2230	COE - Transmission	L6	439,997	230,078		0	0	76,450	133,469	
109	2310	Information Orig /Term	L8	0	0	0				0	
110	2410	Cable & Wire Facilities	L9	865,419	744,222		0	0	23,274	97,923	
111		Total 4340	L105-110	1,775,640	1,151,702	0	224,235	903	125,208	273,592	0
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	151,863	98,480	0	19,162	68	10,727	23,426	0
113	6120	General Support	L3	1,542,941	1,000,557	0	194,687	696	108,990	238,011	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	231,473			163,975		67,498		
116	6220	COE - Operator Systems	L5	239			0	239	0		
117	6230	COE - Transmission	L6	63,695	33,307		0	0	11,067	19,321	
118		Total COE	L114-117	295,407	33,307		163,975	239	78,565	19,321	
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	1,217,395	1,046,907		0	0	32,739	137,749	
123		Total Plant Specific	L112,113,118,121-122	3,207,606	2,179,251	0	377,824	1,003	231,021	418,507	0

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Concord Telephone Company
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Attachment #6 - 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	37,905	24,580	0	4,783	17	2,678	5,847
125	6530	Network Operations	L10	1,240,972	804,738	0	156,585	559	87,660	191,430
126	6540	Access	Direct	0						
126a	6540	Universal Service Assignment	Direct	540,487	540,487					
	6561	<u>Depreciation</u>								
127		Dep - Support Assets	L3	903,057	585,609	0	113,947	407	63,790	139,304
128		Dep - COE Switching	L4	715,675			693,169		22,506	
129		Dep - COE Operator	L5	0			0	0	0	
130		Dep - COE Transmission	L6	2,234,111	1,168,232		0	0	388,181	677,698
131		Dep - IOT	L8	0	0	0				0
132		Dep - Cable & Wire Facilities	L9	1,801,663	1,549,352		0	0	48,452	203,859
133		Total 6561	L127-132	5,654,506	3,303,193	0	807,116	407	522,929	1,020,861
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	71,725	46,511	0	9,050	33	5,066	11,065
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	7,545,595	4,719,509	0	977,534	1,016	618,333	1,229,203
<u>Customer Operations Expenses</u>										
139	6610	<u>Marketing</u>	L12	903,795	586,089	0	114,040	407	63,842	139,417
140	6621	<u>Operator</u>	Alloc 4	46,870			0	46,870		
141		Outside Operator Services	Alloc 5	0			0	0		
	6622	<u>Directory</u>								
142		Published Directory Expense	Direct	0				0		

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Concord Telephone Company
Study No.: 808467

Attachment #6 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
6623 Commercial Operations										
Cat 1 - Local Business Office										
End User Service Order Processing										
143		Presubscription	L13	128,443	98,537	0	19,173		10,733	
144		Message Tel	Direct	44,672						44,672
145		Private Line	Direct	953						953
146		Total	L143-145	174,068	98,537	0	19,173		10,733	45,625
End User Payment and Collection										
147		Message Tel	Direct	84,199						84,199
148		Private Line	Direct	0						0
149		EUCL	Direct	41,165	41,165					
150		Total	L147-149	125,364	41,165					84,199
End User Billing Inquiry										
151		Message Tel	Direct	24,872						24,872
152		Private Line	Direct	0						0
153		EUCL	Direct	5,899	5,899					
154		Total	L151-153	30,771	5,899					24,872
IXC Service Order Processing										
155		Message Tel	L13	12,879	9,881	0	1,922		1,076	
156		Private Line	Direct	36,690						36,690
157		Billing & Collection	Direct	0						0
158		Total	L155-157	49,569	9,881	0	1,922		1,076	36,690
IXC Payment and Collection										
159		Message Tel	L13	5,597	4,294	0	835		468	
160		Private Line	Direct	1,541						1,541
161		Billing & Collection	Direct	1,250						1,250
162		Total	L159-161	8,388	4,294	0	835		468	1,541
IXC Billing Inquiry										
163		Message Tel	L13	13,394	10,276	0	1,999		1,119	
164		Private Line	Direct	21,310						21,310
165		Billing & Collection	Direct	0						0
166		Total	L163-165	34,704	10,276	0	1,999		1,119	21,310
167		Future Use								
168		Total Category 1	L146,150,154,158,162,166	422,864	170,052	0	23,929		13,396	59,541
										155,946

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Concord Telephone Company
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Attachment #6 - 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	16,149							16,149
170		OB&C - Expense	Direct	65,336							65,336
171		Future Use									
172		Future Use									
172		Carrier Access Billing	L11	37,529			13,471	48	7,541	16,469	
174		Subscriber Line Charge	Direct	11,530	11,530						
175		Total Category 2	L169-174	130,544	11,530		13,471	48	7,541	16,469	81,485
176		Subtotal Customer Services	L140-142,168,175	600,278	181,582	0	37,400	46,918	20,937	76,010	237,431
		<u>Category 3 - Other Commercial</u>									
177		Total Category 3	L176	4,996	1,512	0	311	390	174	633	1,976
178		Total Customer Services	L176-177	605,274	183,094	0	37,711	47,308	21,111	76,643	239,407
179		Total Customer Operations	L139,178	1,509,069	769,183	0	151,751	47,715	84,953	216,060	239,407
180		Total Big Three Expenses	L123-126,179 (less L114)	6,536,039	4,318,239	0	690,943	49,294	406,312	831,844	239,407
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	3,777,127	2,510,125	0	339,125	48,123	209,357	430,990	239,407
<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	797,951	527,190	0	84,354	6,018	49,605	101,556	29,228
182	6720	General & Administrative	L180	1,445,313	954,892	0	152,788	10,900	89,848	183,945	52,940
183		Total Corporate Operations	L181-182	2,243,264	1,482,082	0	237,142	16,918	139,453	285,501	82,168
184		Total Operating Expenses	L123,138,179,183	14,505,534	9,150,025	0	1,744,251	66,652	1,073,760	2,149,271	321,575
<u>Operating Taxes</u>											
185		Future Use									
186	7240	Ad Valorem Taxes	L12	275,920	178,928	0	34,815	124	19,490	42,563	0
187	7370	Special Charges	L12	16,360	10,609	0	2,064	7	1,156	2,524	0
188		Total Operating Exp & Taxes	L184-186	14,797,814	9,339,562	0	1,781,130	66,783	1,094,406	2,194,358	321,575

Plant Date: Average 12/31/2002
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Concord Telephone Company
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Attachment #6 - 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	28,113	18,230	0	3,547	13	1,986	4,337	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0
191		Total	L189-190	28,113	18,230	0	3,547	13	1,986	4,337	0
192	7340	AFUDC	L12	42,822	27,769	0	5,403	19	3,025	6,606	0
193		FIT Adjustments - Addbacks	L12	(7,888)	(5,115)	0	(995)	(4)	(557)	(1,217)	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(7,888)	(5,115)	0	(995)	(4)	(557)	(1,217)	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	558,755	383,947	0	59,393	55	34,379	80,981	0
200	7540	Interest On Customer Dep	L12	25,736	16,689	0	3,247	12	1,818	3,970	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	102,997	88,573		0		2,770	11,654	
207		Total 5240	L201-206	102,997	88,573	0	0	0	2,770	11,654	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	14,720,553	9,267,678	0	1,784,377	66,795	1,093,454	2,186,674	321,575

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Attachment #6 - Form 14

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Concord Telephone Company
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Attachment #6 - Form 15

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Attachment #6 - Form 16

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Attachment #6 - Form 17

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Attachment #6 - Form 18

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Concord Telephone Company
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Attachment #6 - Form 19

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Expense Date: 12 Mo. Ending 12/31/2002

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Attachment #6 - Form 20

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Attachment #6 - Form 21

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Concord Telephone Company
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Attachment #6 - Form 22

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Attachment #6 - Form 23

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Concord Telephone Company
Study No.: 808467

Attachment #7 - Form 24

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	674,928	123,103	0	0	369,690	119	48,721	40,286	47,658
2		General Support	L10	38,257,423	7,917,412	1,444,084	0	0	4,336,741	1,394	571,539	472,589	559,068
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	41,518,718	8,592,340	1,567,187	0	0	4,706,431	1,513	620,260	512,875	606,726
4	2210	COE - Switching	L45	51,334,953	6,715,337		0		2,457,393		389,528		396
5	2220	COE - Operator Systems	L50	501,186	23,235		0		14,213		302,396		0
6	2230	COE - Transmission	L60	45,490,578	10,554,539	4,595,689	0	0	5,754,838	1,819	686,789	1,005,821	2,318,259
7		Total COE	L4-6	97,326,717	17,293,111	4,595,689	0	0	8,226,444	1,819	1,378,713	1,005,821	2,318,655
8	2310	Information Orig /Term	L66	0	0		0		0		0		0
9	2410	Cable & Wire Facilities	L74	113,329,129	26,302,330	3,355,835	0	0	15,652,841	5,855	1,768,339	1,596,383	759,725
10		Total COE, IOT & C&WF	L7-9	210,655,846	43,595,441	7,951,524	0	0	23,879,285	7,674	3,147,052	2,602,204	3,078,380
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	187,397	38,782	7,074	0	0	21,243	7	2,800	2,315	2,738
13	2680	Amortizable Tangibles	L11-12	187,397	38,782	7,074	0	0	21,243	7	2,800	2,315	2,738
14	2690	Intangibles	L40	3,714	769	140	0	0	421	0	55	46	54
15	2001	Plant In Service	L3, 10, 13, 14	252,365,675	52,227,332	9,525,925	0	0	28,607,380	9,194	3,770,167	3,117,440	3,687,898
16	2002	Prop Held For Future Use	L15	649,628	134,441	24,521	0	0	73,640	24	9,705	8,025	9,493
17	2003	Plant Under Construction	L15	12,844,280	2,658,137	484,827	0	0	1,455,987	468	191,885	158,664	187,697
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,042,456	474,030	60,480	0	0	282,101	106	31,870	28,771	13,692
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		0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,914,376	442,668	54,045	0	0	203,180	186	135,535	17,512	17,774

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Concord Telephone Company
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Attachment #7 - 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	159,459,603	32,589,712	6,220,079	0	0	17,669,093	5,556	2,459,175	1,950,447	2,500,238
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	61,246	12,675	2,312	0	0	6,943	2	915	757	895
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	159,520,849	32,602,387	6,222,391	0	0	17,676,036	5,558	2,460,090	1,951,204	2,501,133
33	4040	Customer Deposits	L15	1,009,261	208,868	38,096	0	0	114,407	37	15,078	12,467	14,749
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	11,926,088	2,613,980	309,807	0	0	1,271,171	1,417	1,074,240	99,932	93,683
36	4340	Non-Current Def Oper Taxes	L116	7,260,237	1,502,048	273,592	0	0	822,768	265	109,757	89,603	105,846
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	90,099,980	19,009,325	3,305,912	0	0	10,737,906	2,701	479,997	1,177,206	1,201,143
40		Total 2001 Less 2690	L 3, 10, 13	252,361,961	52,226,563	9,525,785	0	0	28,606,959	9,194	3,770,112	3,117,394	3,687,844
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	101,120,953	21,389,505	3,599,770	0	0	11,920,304	3,969	1,433,780	1,272,093	1,291,801

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Attachment #7 - 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	309,553	211,183		0		86,195		11,779		396
43	2210	Cat 3 - Local Switching	Alloc 3	50,964,451	6,459,489		0		2,354,914		377,749		0
44	2210	Cat 5 - Equal Access	Alloc 13	60,949	44,665		0		16,284		0		
45		Total 2210	L42-44	51,334,953	6,715,337		0		2,457,393		389,528		396
<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	127,180	23,235		0		14,213		29,156		0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0
49		Other Boards	Alloc 1	374,006	0		0		0		273,240		0
50		Total 2220	L46-49	501,186	23,235		0		14,213		302,396		0
<u>Central Office Transmission - Acct 2230</u>													
51	2230	Cat 4.11 - Wdbd Exch Ln xDSI	Alloc 4	2,626,335		2,626,335		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	1,007,690									1,007,690
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	33,024,541	7,922,156	130,162	0	0	4,764,353	1,819	534,682	197,192	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	2,822,363	0	1,749,865	0	0	0	0	0	620,920	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,525,064	2,555,071	89,327	0	0	963,538	0	147,442	187,709	1,310,569
59	2230	Cat 4.3 - Host Remote	Alloc 12	484,585	77,312		0		26,947		4,665		0
60		Total 2230	L51-59	45,490,578	10,554,539	4,595,689	0	0	5,754,838	1,819	686,789	1,005,821	2,318,259

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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	106,319,797	25,504,732	419,046	0	0	15,338,444	5,855	1,721,365	634,842	0
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	425,878									425,878
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	442,525		442,525		0		0		0	
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	3,933,736	0	2,438,916	0	0	0	0	0	865,422	0
72	2410	Cat 3 - IX C&WF	Alloc 18	1,646,435	708,133	55,348	0	0	283,214	0	41,576	96,119	333,847
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	560,758	89,465		0		31,183		5,398		0
74		Total 2410	L67-73	113,329,129	26,302,330	3,355,835	0	0	15,652,841	5,855	1,768,339	1,596,383	759,725

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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>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	187,397	38,782	7,074	0	0	21,243	7	2,800	2,315	2,738
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	187,397	38,782	7,074	0	0	21,243	7	2,800	2,315	2,738
<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

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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>Accumulated Depreciation - Acct 3100</u>													
96	2110	General Support Facilities	L3	27,425,905	5,675,818	1,035,232	0	0	3,108,914	999	409,723	338,788	400,783
97	2210	COE - Switching	L4	35,886,826	4,694,504		0		1,717,895		272,308		277
98	2220	COE - Operator Systems	L5	499,500	23,157		0		14,165		301,379		0
99	2230	COE - Transmission	L6	32,943,190	7,643,345	3,328,088	0	0	4,167,516	1,317	497,356	728,392	1,678,828
100	2310	Information Orig /Term	L8	0	0		0		0		0		0
101	2410	Cable & Wire Facilities	L9	62,704,182	14,552,888	1,856,759	0	0	8,660,603	3,240	978,409	883,267	420,350
102	Total 3100		L96-101	159,459,603	32,589,712	6,220,079	0	0	17,669,093	5,556	2,459,175	1,950,447	2,500,238
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
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
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
110	2110	General Support Facilities	L3	1,117,980	231,367	42,200	0	0	126,731	41	16,702	13,810	16,337
111	2210	COE - Switching	L4	1,497,368	195,877		0		71,679		11,362		12
112	2220	COE - Operator Systems	L5	16,817	780		0		477		10,147		0
113	2230	COE - Transmission	L6	1,321,152	306,528	133,469	0	0	167,134	53	19,946	29,211	67,328
114	2310	Information Orig /Term	L8	0	0		0		0		0		0
115	2410	Cable & Wire Facilities	L9	3,306,920	767,496	97,923	0	0	456,747	171	51,600	46,582	22,169
116	Total 4340		L110-115	7,260,237	1,502,048	273,592	0	0	822,768	265	109,757	89,603	105,846

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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	620,614	128,437	23,426	0	0	70,351	23	9,272	7,666	9,069
118	6120	General Support	L3	6,305,504	1,304,930	238,011	0	0	714,772	230	94,200	77,891	92,144
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0		
120	6210	COE - Switching - All Other	L7	1,029,224	182,874	48,599	0	0	86,994	19	14,580	10,636	24,520
121	6220	COE - Operator Systems	L7	1,062	189	50	0	0	90	0	15	11	25
122	6230	COE - Transmission	L7	283,217	50,322	13,373	0	0	23,939	5	4,012	2,927	6,747
123		Total COE	L119-122	1,313,503	233,385	62,022	0	0	111,023	24	18,607	13,574	31,292
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	4,651,881	1,079,646	137,749	0	0	642,510	240	72,586	65,528	31,185
128		Total Plant Specific	L117,118,123,126-127	12,891,502	2,746,398	461,208	0	0	1,538,656	517	194,665	164,659	163,690

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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 Non-Specific Expenses</u>													
129	6510	Other Prop Plant & Equip	L15	154,905	32,058	5,847	0	0	17,560	6	2,314	1,914	2,264
130	6530	Network Operations	L10	5,071,449	1,049,542	191,430	0	0	574,884	185	75,764	62,647	74,111
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	540,487	540,487		0		0		0		
	6561	<u>Depreciation</u>											
132		Dep - Support Assets	L3	3,690,501	763,753	139,304	0	0	418,344	134	55,133	45,588	53,930
133		Dep - COE Switching	L4	5,470,932	715,675		0		261,892		41,513		42
134		Dep - COE Operator	L5	0	0		0		0		0		0
135		Dep - COE Transmission	L6	6,708,215	1,556,413	677,698	0	0	848,630	268	101,277	148,322	341,859
136		Dep - IOT	L8	0	0		0		0		0		0
137		Dep - Cable & Wire Facilities	L9	6,884,474	1,597,804	203,859	0	0	950,873	356	107,422	96,976	46,151
138		Total 6561	L132-137	22,754,122	4,633,645	1,020,861	0	0	2,479,739	758	305,345	290,886	441,982
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	293,111	60,660	11,065	0	0	33,227	11	4,380	3,621	4,283
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	28,814,074	6,316,392	1,229,203	0	0	3,105,410	960	387,803	359,068	522,640
<u>Customer Operations Expenses</u>													
144	6610	Marketing	Alloc 43	3,051,506	903,795	0	0	0	330,879	0	451,549	0	0
145	6621	Operator	L50	1,010,994	46,870		0		28,671		609,994		0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0
	6622	<u>Directory</u>											
147		Classified	Alloc 22	0									
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0
150		Foreign	Alloc 25	0	0		0		0		0		0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0

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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		<u>Commercial Operations</u>											
		<u>Cat 1 - Local Business Office</u>											
		End User service order processing											
152		Presubscription	Alloc 26	128,443	128,443								
153		Directory Advertising	Alloc 27	5,709									
154		All other	Alloc 28	958,085	44,672	953	0	0	32,359	16	96,128	998	
155		End User payment & collection	Alloc 21	378,478	125,364	0	0	0	32,658	0	49,376	2,952	
156		End User billing inquiry	Alloc 30	309,785	30,771	0	0	0	11,440	0	79,572	0	
157		IXC service order processing	Alloc 32	61,463	12,879	36,690	0	0	9,448	987	1,459	0	
158		IXC payment and collection	Alloc 33	14,271	6,847	1,541	0	0	5,028	41	814	0	
159		IXC billing inquiry	Alloc 34	46,620	13,394	21,310	0	0	9,826	573	1,517	0	
160		Future Use											
161		Total Category 1	L152-160	1,902,854	362,370	60,494	0	0	100,759	1,617	228,866	3,950	0
		<u>Cat 2 - Revenue Accounting</u>											
162		Message Processing	Alloc 36	75,242	16,149		0		7,428		51,665		0
163		OB&C - Expense	Alloc 38	219,068	65,336		0		38,433		38,433		0
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	75,057	37,529		0		18,764		18,764		
168		Subscriber Line Charge	Alloc 29	11,530	11,530		0		0		0		
169		Total Category 2	L162-168	380,897	130,544	0	0	0	64,625	0	108,862	0	0
170		Subtotal Categories 1 & 2	L161,169	2,283,751	492,914	60,494	0	0	165,384	1,617	337,728	3,950	0

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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>Category 3 - Other Commercial</u>													
171		Telcom Relay Service	Alloc 45	4,996	4,996		0		0		0		
172		Other	L170	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,288,747	497,910	60,494	0	0	165,384	1,617	337,728	3,950	0
174		Total Customer Operations	L144-146,151,173	6,351,247	1,448,575	60,494	0	0	524,934	1,617	1,399,271	3,950	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	17,388,080	3,811,148	451,695	0	0	1,853,351	2,066	1,566,228	145,699	136,588
<u>Corporate Operations Expenses</u>													
176	6710	Executive & Planning	L175	3,254,828	713,399	84,552	0	0	346,924	387	293,178	27,273	25,568
6720 General & Administrative													
177		Other Direct	Alloc 46	116,714	116,714	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0
179		Other	L175	5,419,338	1,187,819	140,780	0	0	577,633	644	488,146	45,410	42,570
180		Total 6720	L177-179	5,536,052	1,304,533	140,780	0	0	577,633	644	488,146	45,410	42,570
181		Total Corporate Operations	L176,180	8,790,880	2,017,932	225,332	0	0	924,557	1,031	781,324	72,683	68,138
182		Total Operating Expenses	L128,143,174,181	56,847,703	12,529,297	1,976,237	0	0	6,093,557	4,125	2,763,063	600,360	754,468
<u>Operating Taxes</u>													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	1,088,547	225,276	41,089	0	0	123,394	40	16,262	13,447	15,907
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	1,098,102	234,831	41,089	0	0	123,394	40	16,262	13,447	15,907
187	7370	Special Charges	L181	64,113	14,717	1,643	0	0	6,743	8	5,698	530	497
188		Total Operating Exp & Taxes	L182,186,187	58,009,918	12,778,845	2,018,969	0	0	6,223,694	4,173	2,785,023	614,337	770,872
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	34,962,685	8,084,540	987,043	0	0	3,710,728	3,404	2,475,298	319,830	324,607

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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	23,776	4,337	0	0	13,023	4	1,716	1,419	1,679
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	114,885	23,776	4,337	0	0	13,023	4	1,716	1,419	1,679
193	7340	AFUDC	L17	174,999	36,216	6,606	0	0	19,837	6	2,614	2,162	2,557
194		FIT Adjustments - Addbacks	L15	(32,233)	(6,671)	(1,217)	0	0	(3,654)	(1)	(482)	(398)	(471)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(32,233)	(6,671)	(1,217)	0	0	(3,654)	(1)	(482)	(398)	(471)
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	2,261,044	478,265	80,490	0	0	266,536	89	32,059	28,444	28,884
201	7540	Interest On Customer Dep	L41	104,146	22,029	3,707	0	0	12,277	4	1,477	1,310	1,330
<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	393,570	91,343	11,654	0	0	54,359	20	6,141	5,544	2,638
208		Total 5240	L202-207	393,570	91,343	11,654	0	0	54,359	20	6,141	5,544	2,638
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	57,720,494	12,709,531	2,011,022	0	0	6,181,612	4,157	2,780,359	610,103	769,564

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Local
1,956,790
22,954,596
0
24,911,386
41,772,299
161,342
20,572,824
62,506,465
0
63,887,821
126,394,286
0
112,438
112,438
2,229
151,420,339
389,779
7,706,615
0
1,151,406
0
0
0
0
0
1,043,476

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Local
96,065,303
0
0
36,747
0
0
<u>96,102,050</u>
605,559
0
6,461,858
4,356,358
0
0
<u>54,185,790</u>
<u>151,418,110</u>
<u>60,209,731</u>

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Local

0
41,772,299
0

41,772,299

0
60,576
0
100,766

161,342

0
0
0
0
19,474,177
0
451,578
271,408
375,661

20,572,824

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

62,695,513
0
0
0
629,398
128,198
434,712
<u>63,887,821</u>
<u>63,887,821</u>

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Attachment #7 - Form 39

Local

0
0
0
0
0
0

0

112,438

0
0
0
0
0

112,438

0
0
0
0
0
0

0

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Local

16,455,648
29,201,842
160,799
14,898,348
0
35,348,666

96,065,303

0
0
0
0
0
0

0

670,792
1,218,438
5,413
597,483
0
1,864,232

4,356,358

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Local

372,370
3,783,326

0
661,002
682
181,892
843,576

0
0
0

2,622,437

7,621,709

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Attachment #7 - Form 42

Local

92,942
3,042,886
0

2,214,315
4,451,810
0
3,033,748
0
3,881,033
13,580,906

0
175,864
0
0

16,892,598

1,365,283

325,459
0

0
0
0
0
0
0

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Local

0
5,709
782,959
168,128
188,002

0
0
0

1,144,798

0
76,866

0
0

76,866

1,221,664

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Local

0
0

1,221,664

2,912,406

9,421,305

1,763,547

0
0

2,936,336
2,936,336

4,699,883

32,126,596

653,132
0
653,132

34,277

32,814,005

19,057,235

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Concord Telephone Company
Study No.: 808467

Attachment #7 - Form 45

Local
68,931
0
68,931
105,001
(19,339)
0
(19,339)
0
0
0
1,346,277
62,012
0
0
0
0
0
221,871
221,871
32,654,146

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Concord Telephone Company
Study No.: 808467

Attachment #8 - Input 46

PLANT IN SERVICE

OTHER INV / RES

Acct	Description	Investment	Reserve
2111	Land	3,261,295	
	General Support	38,257,423	27,425,905
	Land & General Support	<u>Total 2110</u>	<u>41,518,718</u>
			<u>27,425,905</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	51,334,953	35,886,826
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>51,334,953</u>
			<u>35,886,826</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>501,186</u>
			<u>499,500</u>
2231	Radio Systems	24,390	24,389
2232	Circuit Equipment	45,466,188	32,918,801
	COE - Transmission	<u>Total 2230</u>	<u>45,490,578</u>
			<u>32,943,190</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>
			<u>0</u>
2411	Poles	9,830,518	5,071,246
2421	Aerial Cable	46,189,121	27,193,113
2422	Underground Cable	5,679,663	5,081,547
2423	Buried Cable	48,223,677	23,242,602
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	0	0
2431	Aerial Wire	502,616	502,163
2441	Conduit Systems	2,903,534	1,613,511
	Cable & Wire Facilities	<u>Total 2410</u>	<u>113,329,129</u>
			<u>62,704,182</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	187,397	
	Amortizable Tangibles	<u>Total 2680</u>	<u>187,397</u>
			<u></u>
2690	Intangibles	3,714	
	Plant In Service	<u>Total 2001</u>	<u>252,365,675</u>

Acct	Description	Investment	Reserve
1220	Material & Supplies	2,042,456	
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	649,628	
2003	Plant Under Construction	12,844,280	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>159,459,603</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		61,246
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		1,009,261
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		11,926,088
4340	Non-Current Def Oper Taxes		7,260,237
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>88,185,604</u>	
CWC	Cash Working Capital	1,914,376	
	Net with CWC	<u>90,099,980</u>	

Plant Date: Average 12/31/2002
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Concord Telephone Company
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Attachment #8 - Input 47

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

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Attachment #8 - Input 48

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Attachment #8 - Input 49

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	309,553
	3	50,964,451
	5	60,949
	Total	51,334,953
2220	1	
	Intrcpt Bds	0
	Info Bds	127,180
	Ser Obs Bds	0
	Oth Bds	374,006
	Total	501,186
2230	4.11	2,626,335
	4.121	1,007,690
	4.122	0
	4.123	0
	4.13	33,024,541
	4.21	0
	4.22	2,822,363
	4.23	5,525,064
	4.3	484,585
	Total	45,490,578

INFORMATION ORIGINATION/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	106,319,797
	2.1	425,878
	2.2	0
	2.3	442,525
	2.4	3,933,736
	3	1,646,435
	4	560,758
Total		113,329,129

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Expense Date: 12 Mo. Ending 12/31/2002

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Attachment #8 - Input 51

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Attachment #8 - Input 52

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	620,614
6120	General Support	6,305,504
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	1,029,224
6220	Operator Systems	1,062
6230	Central Office Transmission	283,217
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	4,651,881
Total Plant Specific		12,891,502
6510	Other Property, Plant & Equipment	154,905
6530	Network Operations	5,071,449
6540	Access Expense	540,487
6561	Depreciation	22,754,122
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	293,111
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	23,047,233
Total Plant Non-Specific Operations		28,814,074
6610	Marketing	3,051,506
6620	Services	3,299,741
Total Customer Operations		6,351,247
6710	Executive and Planning	3,254,828
6720	General and Administrative	5,536,052
Total Corporate Operations		8,790,880
7240	Ad Valorem	1,098,102
7370	Special Charges	64,113
Total Operating Expenses & Taxes		58,009,918

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Attachment #8 - Input 53

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Attachment #8 - Input 55

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	187,397	0	1,117,980	3,690,501	0	0
2210	COE - Switching	0	0	0	1,497,368	5,470,932	0	0
2220	COE - Operator Systems	0	0	0	16,817	0	0	0
2230	COE - Transmission	0	0	0	1,321,152	6,708,215	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	3,306,920	6,884,474	393,570	0
Total		0	187,397	0	7,260,237	22,754,122	393,570	0

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Attachment #8 - Input 56

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

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Attachment #8 - Input 57

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Attachment #8 - Input 58

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	1,010,994
2 Outside Operator	0
3 Total Operator	<u>1,010,994</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	0
5 Alpha	0
6 Foreign	0
7 TWX	0
8 Total Directory	<u>0</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	75,242
10 OB&C - Expense	219,068
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	75,057
15 Subscriber Line Charge	11,530
16 Total Category 2	<u>380,897</u>

Category 3 - Other Commercial

17 Telcom Relay Service	4,996
18 Other	0
19 Total Category 3	<u>4,996</u>

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LOCAL BUSINESS OFFICE

		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
Account 6623 - Local Business Office Category 1		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA		
			Message	P/L	Message	P/L	Message	P/L	Message	P/L	EAS	Local
End User Service Order Processing												
1	Local	777,696										777,696
2	Directory	5,709										5,709
3	Message Tel	173,159	44,672		0		32,359		96,128			
4	Private Line	7,230		953		0		16		998		5,263
5	Presubscription	128,443	128,443									
6	Total	1,092,237	173,115	953	0	0	32,359	16	96,128	998	0	788,668
End User Payment and Collection												
7	Local	168,128										168,128
8	Message Tel	166,233	84,199		0		32,658		49,376			
9	Private Line	2,952		0		0		0		2,952		
10	Subscriber Line Charge	41,165	41,165			0			0			
11	Total	378,478	125,364	0	0	0	32,658	0	49,376	2,952	0	168,128
End User Billing Inquiry												
12	Local	188,002										188,002
13	Message Tel	115,884	24,872		0		11,440		79,572			
14	Private Line	0		0		0		0		0		
15	Subscriber Line Charge	5,899	5,899			0			0			
16	Total	309,785	30,771	0	0	0	11,440	0	79,572	0	0	188,002
IXC Service Order Processing												
17	Switched Access	23,786	12,879		0		9,448		1,459			
18	Private Line	37,677		36,690		0		987		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	61,463	12,879	36,690	0	0	9,448	987	1,459	0	0	0
IXC Payment and Collection												
21	Switched Access	10,337	5,597		0		4,106		634			
22	Private Line	1,582		1,541		0		41		0		
23	Billing and Collection	2,352	1,250				922		180			
24	Total	14,271	6,847	1,541	0	0	5,028	41	814	0	0	0
IXC Billing Inquiry												
25	Switched Access	24,737	13,394		0		9,826		1,517			
26	Private Line	21,883		21,310		0		573		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	46,620	13,394	21,310	0	0	9,826	573	1,517	0	0	0
29 Future Use												
30	Total Category 1	1,902,854	362,370	60,494	0	0	100,759	1,617	228,866	3,950	0	1,144,798

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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	0	0		0		0		0		0	0
6 Subscriber Line Charge	11,530	11,530		0		0		0			
7 Telecom. Relay Service (TRS)	4,996	4,996		0		0		0			0
8 Account 6720 - Direct Assignments	116,714	116,714	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	540,487	540,487		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	127,113	121,971	501	0	7	759	3,875	5,142
2 Circuits	22,576	20,335	365	0	0	767	1,109	2,241
3 Circuit Miles	227,668.88	188,996.82	7,653.51	0.00	0.00	13,291.36	17,727.19	38,672.06
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	214,910,175	0		0		0		157,008,317		0	57,901,858
9 Information Units	73,079,817	13,351,330		0		8,167,203		16,753,272		0	34,808,012
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	219,068	65,336		0		38,433		38,433		0	76,866

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	2,261,044
19 Account 7540 - Interest on Customer Deposits	104,146
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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Attachment #8 - Input 76

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C
		BFP	Pay / Other	Local Sw	Information	Transport	
1 Account 2210 - COE Category 2 STP Portion Re-allocation	211,183			0		211,183 0	
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	2,555,071			0	0	2,555,071 0	
- Spl	89,327						89,327
DSI/VG Multiplexer Re-allocation				0			0
3 Account 2410 - C&WF Category 3 - Msg - Spl	708,133 55,348				0	708,133	55,348
STP Transmission Re-allocation				0			0
4 Account 6621 - Operator Services	46,870			0	46,870		
5 Account 6621 - Outside Operator Services	0			0	0		
6 Future Use							
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	231,473			224,194 (60,219)		7,279 60,219	
8 Account 6540 - Direct USF Contribution	540,487	540,487					

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Attachment #8 - Input 79

IX
0
0
0
0
0
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