

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

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	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	46,743,868	8,156,423	0	5,143,832	20,305,433	80,349,556	294,282,034
2. Plant Under Construction	Part 69, Form 1, Ln 20	289,054	50,437	0	31,808	125,564	496,863	1,819,772
3. Net Investment	Part 69, Form 2, Ln 43	14,489,560	335,382	0	1,116,071	5,244,469	21,185,482	70,931,967
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	1,630,076	37,730	0	125,558	590,003	2,383,367	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,630,076	37,730	0	125,558	590,003	2,383,367	
8. Fixed Charges	Part 69, Form 10, Ln 199	1,135,940	42,043	0	90,933	418,691	1,687,607	5,755,433
9. Investment Tax Credit	Part 69, Form 10, Ln 191	18,249	3,184	0	2,008	7,927	31,368	114,885
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(6,757)	(1,179)	0	(744)	(2,935)	(11,615)	(42,541)
11. Subject to FIT	(Lines 5-8-9-10)	482,644	(6,318)	0	33,361	166,320	676,007	
12. Federal Income Tax @ 53.84615%		259,885	0	0	17,964	89,557	364,004	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	742,529	(6,318)	0	51,325	255,877	1,040,011	
15. State Income Tax @ 7.41139%		55,032	0	0	3,804	18,964	77,079	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,926,744	34,546	0	145,318	690,597	2,793,082	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	10,067,119	1,803,556	92,846	1,154,401	4,007,134	17,125,056	62,906,591
18. Subtotal	(Lines 16+17)	11,993,863	1,838,102	92,846	1,299,719	4,697,731	19,918,138	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	11,993,863	1,838,102	92,846	1,299,719	4,697,731	19,922,261	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	11,993,863	1,838,102	92,846	1,299,719	4,697,731	19,922,261	

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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	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	11,993,863	1,838,102	92,846	1,299,719	4,697,731	19,922,261	
23. Revenue attributable to Local Switching Support per NECA Forms			0					
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		11,993,863	1,838,102	92,846	1,299,719	4,697,731	19,922,261	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	551,431	(551,431)				0	
26. USAC Charges included in line 22		(1,127,618)					(1,127,618)	
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)		11,417,676	1,286,671	92,846	1,007,806	4,697,731	18,502,730	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		180,134	20,299	1,465	15,900	74,115	291,913	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		12,725,427	1,306,971	94,311	1,023,706	4,771,846	19,922,261	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)								
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)								

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Concord Telephone Company
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Attachment #2 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	890,451	518,026	0	90,391	0	57,005	225,029		0
2		General Support	L10	12,124,245	7,053,357	0	1,230,753	0	776,172	3,063,963		0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	13,014,696	7,571,383	0	1,321,144	0	833,177	3,288,992	0	0
4	2210	COE - Switching	L48	7,073,580			6,834,045		239,535			0
5	2220	COE - Operator Systems	L53	0			0	0	0			0
6	2230	COE - Transmission	L63	23,021,819	9,690,520		0	0	3,252,229	10,079,070		0
7		Total COE	L4-6	30,095,399	9,690,520		6,834,045	0	3,491,764	10,079,070		0
8	2310	Information Orig/Term	L69	0	0	0				0		
9	2410	Cable & Wire Facilities	L76	37,227,304	29,474,892		0	0	818,113	6,934,299		0
10		Total COE, IOT & C&WF	L7-9	67,322,703	39,165,412	0	6,834,045	0	4,309,877	17,013,369		0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	28,157,291			6,834,045	0	4,309,877	17,013,369		
12		Total GSF, COE, IOT, C&WF	L3,10	80,337,399	46,736,795	0	8,155,189	0	5,143,054	20,302,361	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	60,035,038	46,736,795	0	8,155,189		5,143,054			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	11,143	6,483	0	1,131	0	713	2,816	0	0
16	2680	Amortizable Tangibles	L14-15	11,143	6,483	0	1,131	0	713	2,816	0	0
17	2690	Intangibles	L12	1,014	590	0	103	0	65	256	0	0
18	2001	Plant In Service	L3,10,16,17	80,349,556	46,743,868	0	8,156,423	0	5,143,832	20,305,433	0	0
19	2002	Prop Held For Future Use	L18	594,159	345,656	0	60,314	0	38,037	150,152	0	0
20	2003	Plant Under Construction	L18	496,863	289,054	0	50,437	0	31,808	125,564	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	247,312	143,876	0	25,105	0	15,832	62,499	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	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	0

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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access		
28	CWC	Cash Working Capital	L12	653,577	380,222	0	66,346	0	41,841	165,168	0	0
29	3100	Depreciation Reserve	L97	56,616,531	30,772,279	0	7,562,370	0	3,864,682	14,417,200	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	11,143	6,483	0	1,131	0	713	2,816	0	0
33	3400	Res - Tangible Assets	L31-32	11,143	6,483	0	1,131	0	713	2,816	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	56,627,674	30,778,762	0	7,563,501	0	3,865,395	14,420,016	0	0
37	4040	Customer Deposits	L12	297,906	173,309	0	30,241	0	19,071	75,285	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,867,576	1,668,230	0	291,093	0	183,577	724,676	0	0
40	4340	Non-Current Def Oper Taxes	L111	1,362,829	792,815	0	138,408	0	87,236	344,370	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	21,185,482	14,489,560	0	335,382	0	1,116,071	5,244,469	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	23,697,387	15,950,877	0	590,370	0	1,276,878	5,879,262	0	0

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	239,535			0		239,535		0
46	2210	Cat 3 - Local Switching	Direct	6,834,045			6,834,045				
47	2210	Cat 5 - Equal Access	Direct	0			0				
48		Total 2210	L45-47	7,073,580			6,834,045		239,535		0
<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		0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0
53		Total 2220	L49-52	0			0	0	0		0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	7,073,580			6,834,045	0	239,535		0
<u>Central Office Transmision - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,861,034				0	5,861,034		
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	9,833,799	9,690,520				143,279		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,976,312				0	3,976,312		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,306,735			0	0	3,208,290	98,445	0
62	2230	Cat 4.3 - Host / Remote	L75	43,939					43,939		
63		Total 2230	L55-62	23,021,819	9,690,520		0	0	3,252,229	10,079,070	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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		
<u>Cable and Wire Facilities - Acct 2410</u>											
70	2410	Cat 1 - Exch Ln CWF	Direct	29,910,693	29,474,892				435,801		
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	999,994					999,994		
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	5,438,924				0	5,438,924		
74	2410	Cat 3 - IX C&WF	Alloc 3	850,511			0	0	790,931	59,580	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	27,182					27,182		
76		Total 2410	L70-75	37,227,304	29,474,892		0	0	818,113	6,934,299	0

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			0	0	0		0
80	2230	COE - Transmission	L6	0	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	0
<u>Deferred Maint & Retirements Acct 1438</u>											
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			0	0	0		0
87	2230	COE - Transmission	L6	0	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	0
<u>Accumulated Depreciation - Acct 3100</u>											
91	2110	General Support Facilities	L3	9,261,353	5,387,851	0	940,136	0	592,895	2,340,471	0
92	2210	COE - Switching	L4	6,854,345			6,622,234		232,111		0
93	2220	COE - Operator Systems	L5	0			0	0	0		0
94	2230	COE - Transmission	L6	18,019,979	7,585,107		0	0	2,545,633	7,889,239	0
95	2310	Information Orig /Term	L8	0	0	0			0		
96	2410	Cable & Wire Facilities	L9	22,480,854	17,799,321		0	0	494,043	4,187,490	0
97	Total 3100		L91-96	56,616,531	30,772,279	0	7,562,370	0	3,864,682	14,417,200	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	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>											
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0
100	2220	COE - Operator Systems	L5	0			0	0	0		0
101	2230	COE - Transmission	L6	0	0		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		0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>											
105	2110	General Support Facilities	L3	208,101	121,064	0	21,125	0	13,322	52,590	0
106	2210	COE - Switching	L4	121,394			117,283		4,111		0
107	2220	COE - Operator Systems	L5	0			0	0	0		0
108	2230	COE - Transmission	L6	394,781	166,174		0	0	55,770	172,837	0
109	2310	Information Orig /Term	L8	0	0	0				0	
110	2410	Cable & Wire Facilities	L9	638,553	505,577		0	0	14,033	118,943	0
111		Total 4340	L105-110	1,362,829	792,815	0	138,408	0	87,236	344,370	0
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	136,183	79,226	0	13,824	0	8,718	34,415	0
113	6120	General Support	L3	1,927,026	1,121,059	0	195,616	0	123,365	486,986	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	304,073			227,153		76,920		0
116	6220	COE - Operator Systems	L5	0			0	0	0		0
117	6230	COE - Transmission	L6	263,237	110,803		0	0	37,187	115,247	0
118		Total COE	L114-117	567,310	110,803		227,153	0	114,107	115,247	0
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	950,583	752,629		0	0	20,890	177,064	0
123		Total Plant Specific	L112,113,118,121-122	3,581,102	2,063,717	0	436,593	0	267,080	813,712	0

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Plant Non-Specific Expenses</u>											
124	6510	Other Prop Plant & Equip	L10	25,644	14,918	0	2,603	0	1,642	6,481	0
125	6530	Network Operations	L10	1,519,340	883,886	0	154,231	0	97,265	383,958	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	1,127,618	1,127,618						
	6561	<u>Depreciation</u>									
127		Dep - Support Assets	L3	517,630	301,134	0	52,546	0	33,138	130,812	0
128		Dep - COE Switching	L4	641,055			619,347		21,708		0
129		Dep - COE Operator	L5	0			0	0	0		0
130		Dep - COE Transmission	L6	2,823,151	1,188,342		0	0	398,819	1,235,990	0
131		Dep - IOT	L8	0	0	0				0	
132		Dep - Cable & Wire Facilities	L9	1,914,327	1,515,677		0	0	42,070	356,580	0
133		Total 6561	L127-132	5,896,163	3,005,153	0	671,893	0	495,735	1,723,382	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	8,568,765	5,031,575	0	828,727	0	594,642	2,113,821	0
<u>Customer Operations Expenses</u>											
139	6610	<u>Marketing</u>	L12	952,735	554,260	0	96,714	0	60,992	240,769	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0
141		Outside Operator Services	Alloc 5	49,642			49,642	0			0
	6622	<u>Directory</u>									
142		Published Directory Expense	Direct	66,561				66,561			

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport		
6623		<u>Commercial Operations</u>									
		<u>Cat 1 - Local Business Office</u>									
		End User Service Order Processing									
143		Presubscription	L13	246,627	191,997	0	33,502		21,128		
144		Message Tel	Direct	85,777						85,777	
145		Private Line	Direct	1,831						1,831	
146		Total	L143-145	334,235	191,997	0	33,502		21,128		87,608
		End User Payment and Collection									
147		Message Tel	Direct	161,672						161,672	
148		Private Line	Direct	0						0	
149		EUCL	Direct	79,043	79,043						
150		Total	L147-149	240,715	79,043						161,672
		End User Billing Inquiry									
151		Message Tel	Direct	47,758						47,758	
152		Private Line	Direct	0						0	
153		EUCL	Direct	11,326	11,326						
154		Total	L151-153	59,084	11,326						47,758
		IXC Service Order Processing									
155		Message Tel	L13	24,730	19,252	0	3,359		2,119		
156		Private Line	Direct	70,448						70,448	
157		Billing & Collection	Direct	0							0
158		Total	L155-157	95,178	19,252	0	3,359		2,119	70,448	0
		IXC Payment and Collection									
159		Message Tel	L13	10,746	8,365	0	1,460		921		
160		Private Line	Direct	2,960						2,960	
161		Billing & Collection	Direct	2,401							2,401
162		Total	L159-161	16,107	8,365	0	1,460		921	2,960	2,401
		IXC Billing Inquiry									
163		Message Tel	L13	25,718	20,021	0	3,494		2,203		
164		Private Line	Direct	40,918						40,918	
165		Billing & Collection	Direct	0							0
166		Total	L163-165	66,636	20,021	0	3,494		2,203	40,918	0
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	811,955	330,004	0	41,815		26,371	114,326	299,439

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport		
		<u>Cat 2 - Revenue Accounting</u>									
169		Message Processing	Direct	20,233						20,233	
170		OB&C - Expense	Direct	93,442						93,442	
171		Future Use									
172		Future Use									
172		Carrier Access Billing	L11	63,319			15,368	0	9,692	38,259	
174		Subscriber Line Charge	Direct	16,490	16,490						
175		Total Category 2	L169-174	193,484	16,490		15,368	0	9,692	38,259	113,675
176		Subtotal Customer Services	L140-142,168,175	1,121,642	346,494	0	106,825	66,561	36,063	152,585	413,114
		<u>Category 3 - Other Commercial</u>									
177		Total Category 3	L176	16,937	5,232	0	1,613	1,005	545	2,304	6,238
178		Total Customer Services	L176-177	1,138,579	351,726	0	108,438	67,566	36,608	154,889	419,352
179		Total Customer Operations	L139,178	2,091,314	905,986	0	205,152	67,566	97,600	395,658	419,352
180		Total Big Three Expenses	L123-126,179 (less L114)	8,345,018	4,996,125	0	798,579	67,566	463,587	1,599,809	419,352
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	4,887,589	2,996,713	0	448,997	66,561	243,596	721,009	410,713
<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	1,048,699	627,851	0	100,356	8,491	58,258	201,044	52,699
182	6720	General & Administrative	L180	2,073,625	1,241,471	0	198,436	16,789	115,195	397,531	104,203
183		Total Corporate Operations	L181-182	3,122,324	1,869,322	0	298,792	25,280	173,453	598,575	156,902
184		Total Operating Expenses	L123,138,179,183	17,363,505	9,870,600	0	1,769,264	92,846	1,132,775	3,921,766	576,254
<u>Operating Taxes</u>											
185		Future Use									
186	7240	Ad Valorem Taxes	L12	295,105	171,679	0	29,957	0	18,892	74,577	0
187	7370	Special Charges	L12	17,801	10,355	0	1,807	0	1,140	4,499	0
188		Total Operating Exp & Taxes	L184-186	17,676,411	10,052,634	0	1,801,028	92,846	1,152,807	4,000,842	576,254

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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	
					BFP	Pay / Other	Local Sw	Information				Transport
Tax Adjustments												
189	7210	Investment Tax Credits	L12	31,368	18,249	0	3,184	0	2,008	7,927	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	31,368	18,249	0	3,184	0	2,008	7,927	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(11,615)	(6,757)	0	(1,179)	0	(744)	(2,935)	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(11,615)	(6,757)	0	(1,179)	0	(744)	(2,935)	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	1,687,607	1,135,940	0	42,043	0	90,933	418,691	0	0
200	7540	Interest On Customer Dep	L12	24,899	14,485	0	2,528	0	1,594	6,292	0	0
Rent Revenues Account 5240												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0
203	2220	COE - Operator Systems	L5	0			0	0	0			0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	17,701,310	10,067,119	0	1,803,556	92,846	1,154,401	4,007,134	576,254	0

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Attachment #2 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	890,451	518,026	0	90,391	0	57,005	225,029		0
2		General Support	L10	12,124,245	7,053,357	0	1,230,753	0	776,172	3,063,963		0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	13,014,696	7,571,383	0	1,321,144	0	833,177	3,288,992	0	0
4	2210	COE - Switching	L48	7,073,580			6,834,045		239,535			0
5	2220	COE - Operator Systems	L53	0			0	0	0			0
6	2230	COE - Transmission	L63	23,021,819	9,690,520		0	0	3,252,229	10,079,070		0
7		Total COE	L4-6	30,095,399	9,690,520		6,834,045	0	3,491,764	10,079,070		0
8	2310	Information Orig/Term	L69	0	0	0				0		
9	2410	Cable & Wire Facilities	L76	37,227,304	29,474,892		0	0	818,113	6,934,299		0
10		Total COE, IOT & C&WF	L7-9	67,322,703	39,165,412	0	6,834,045	0	4,309,877	17,013,369		0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	28,157,291			6,834,045	0	4,309,877	17,013,369		
12		Total GSF, COE, IOT, C&WF	L3,10	80,337,399	46,736,795	0	8,155,189	0	5,143,054	20,302,361	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	60,035,038	46,736,795	0	8,155,189		5,143,054			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	11,143	6,483	0	1,131	0	713	2,816	0	0
16	2680	Amortizable Tangibles	L14-15	11,143	6,483	0	1,131	0	713	2,816	0	0
17	2690	Intangibles	L12	1,014	590	0	103	0	65	256	0	0
18	2001	Plant In Service	L3,10,16,17	80,349,556	46,743,868	0	8,156,423	0	5,143,832	20,305,433	0	0
19	2002	Prop Held For Future Use	L18	594,159	345,656	0	60,314	0	38,037	150,152	0	0
20	2003	Plant Under Construction	L18	496,863	289,054	0	50,437	0	31,808	125,564	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	247,312	143,876	0	25,105	0	15,832	62,499	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	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	0

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Concord Telephone Company
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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access		
28	CWC	Cash Working Capital	L12	653,577	380,222	0	66,346	0	41,841	165,168	0	0
29	3100	Depreciation Reserve	L97	56,616,531	30,772,279	0	7,562,370	0	3,864,682	14,417,200	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	11,143	6,483	0	1,131	0	713	2,816	0	0
33	3400	Res - Tangible Assets	L31-32	11,143	6,483	0	1,131	0	713	2,816	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	56,627,674	30,778,762	0	7,563,501	0	3,865,395	14,420,016	0	0
37	4040	Customer Deposits	L12	297,906	173,309	0	30,241	0	19,071	75,285	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,867,576	1,668,230	0	291,093	0	183,577	724,676	0	0
40	4340	Non-Current Def Oper Taxes	L111	1,362,829	792,815	0	138,408	0	87,236	344,370	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	21,185,482	14,489,560	0	335,382	0	1,116,071	5,244,469	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	23,697,387	15,950,877	0	590,370	0	1,276,878	5,879,262	0	0

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Concord Telephone Company
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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	239,535			0		239,535		0
46	2210	Cat 3 - Local Switching	Direct	6,834,045			6,834,045				
47	2210	Cat 5 - Equal Access	Direct	0			0				
48		Total 2210	L45-47	7,073,580			6,834,045		239,535		0
<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		0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0
53		Total 2220	L49-52	0			0	0	0		0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	7,073,580			6,834,045	0	239,535		0
<u>Central Office Transmision - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,861,034				0	5,861,034		
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	9,833,799	9,690,520				143,279		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,976,312				0	3,976,312		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,306,735			0	0	3,208,290	98,445	0
62	2230	Cat 4.3 - Host / Remote	L75	43,939					43,939		
63		Total 2230	L55-62	23,021,819	9,690,520		0	0	3,252,229	10,079,070	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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		
<u>Cable and Wire Facilities - Acct 2410</u>											
70	2410	Cat 1 - Exch Ln CWF	Direct	29,910,693	29,474,892				435,801		
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	999,994					999,994		
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	5,438,924				0	5,438,924		
74	2410	Cat 3 - IX C&WF	Alloc 3	850,511			0	0	790,931	59,580	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	27,182					27,182		
76		Total 2410	L70-75	37,227,304	29,474,892		0	0	818,113	6,934,299	0

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			0	0	0		0
80	2230	COE - Transmission	L6	0	0		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	0
83	Total 2681		L77-82	0	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	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			0	0	0		0
87	2230	COE - Transmission	L6	0	0		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	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>											
91	2110	General Support Facilities	L3	9,261,353	5,387,851	0	940,136	0	592,895	2,340,471	0
92	2210	COE - Switching	L4	6,854,345			6,622,234		232,111		0
93	2220	COE - Operator Systems	L5	0			0	0	0		0
94	2230	COE - Transmission	L6	18,019,979	7,585,107		0	0	2,545,633	7,889,239	0
95	2310	Information Orig /Term	L8	0	0	0			0		
96	2410	Cable & Wire Facilities	L9	22,480,854	17,799,321		0	0	494,043	4,187,490	0
97	Total 3100		L91-96	56,616,531	30,772,279	0	7,562,370	0	3,864,682	14,417,200	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	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>											
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0
100	2220	COE - Operator Systems	L5	0			0	0	0		0
101	2230	COE - Transmission	L6	0	0		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		0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>											
105	2110	General Support Facilities	L3	208,101	121,064	0	21,125	0	13,322	52,590	0
106	2210	COE - Switching	L4	121,394			117,283		4,111		0
107	2220	COE - Operator Systems	L5	0			0	0	0		0
108	2230	COE - Transmission	L6	394,781	166,174		0	0	55,770	172,837	0
109	2310	Information Orig /Term	L8	0	0	0				0	
110	2410	Cable & Wire Facilities	L9	638,553	505,577		0	0	14,033	118,943	0
111		Total 4340	L105-110	1,362,829	792,815	0	138,408	0	87,236	344,370	0
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	136,183	79,226	0	13,824	0	8,718	34,415	0
113	6120	General Support	L3	1,927,026	1,121,059	0	195,616	0	123,365	486,986	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	304,073			227,153		76,920		0
116	6220	COE - Operator Systems	L5	0			0	0	0		0
117	6230	COE - Transmission	L6	263,237	110,803		0	0	37,187	115,247	0
118		Total COE	L114-117	567,310	110,803		227,153	0	114,107	115,247	0
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	950,583	752,629		0	0	20,890	177,064	0
123		Total Plant Specific	L112,113,118,121-122	3,581,102	2,063,717	0	436,593	0	267,080	813,712	0

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Plant Non-Specific Expenses</u>											
124	6510	Other Prop Plant & Equip	L10	25,644	14,918	0	2,603	0	1,642	6,481	0
125	6530	Network Operations	L10	1,519,340	883,886	0	154,231	0	97,265	383,958	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	1,127,618	1,127,618						
	6561	<u>Depreciation</u>									
127		Dep - Support Assets	L3	517,630	301,134	0	52,546	0	33,138	130,812	0
128		Dep - COE Switching	L4	641,055			619,347		21,708		0
129		Dep - COE Operator	L5	0			0	0	0		0
130		Dep - COE Transmission	L6	2,823,151	1,188,342		0	0	398,819	1,235,990	0
131		Dep - IOT	L8	0	0	0				0	
132		Dep - Cable & Wire Facilities	L9	1,914,327	1,515,677		0	0	42,070	356,580	0
133		Total 6561	L127-132	5,896,163	3,005,153	0	671,893	0	495,735	1,723,382	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	8,568,765	5,031,575	0	828,727	0	594,642	2,113,821	0
<u>Customer Operations Expenses</u>											
139	6610	<u>Marketing</u>	L12	952,735	554,260	0	96,714	0	60,992	240,769	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0
141		Outside Operator Services	Alloc 5	49,642			49,642	0			0
	6622	<u>Directory</u>									
142		Published Directory Expense	Direct	66,561				66,561			

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport		
6623		<u>Commercial Operations</u>									
		<u>Cat 1 - Local Business Office</u>									
		End User Service Order Processing									
143		Presubscription	L13	246,627	191,997	0	33,502		21,128		
144		Message Tel	Direct	85,777						85,777	
145		Private Line	Direct	1,831						1,831	
146		Total	L143-145	334,235	191,997	0	33,502		21,128		87,608
		End User Payment and Collection									
147		Message Tel	Direct	161,672						161,672	
148		Private Line	Direct	0						0	
149		EUCL	Direct	79,043	79,043						
150		Total	L147-149	240,715	79,043						161,672
		End User Billing Inquiry									
151		Message Tel	Direct	47,758						47,758	
152		Private Line	Direct	0						0	
153		EUCL	Direct	11,326	11,326						
154		Total	L151-153	59,084	11,326						47,758
		IXC Service Order Processing									
155		Message Tel	L13	24,730	19,252	0	3,359		2,119		
156		Private Line	Direct	70,448						70,448	
157		Billing & Collection	Direct	0							0
158		Total	L155-157	95,178	19,252	0	3,359		2,119	70,448	0
		IXC Payment and Collection									
159		Message Tel	L13	10,746	8,365	0	1,460		921		
160		Private Line	Direct	2,960						2,960	
161		Billing & Collection	Direct	2,401							2,401
162		Total	L159-161	16,107	8,365	0	1,460		921	2,960	2,401
		IXC Billing Inquiry									
163		Message Tel	L13	25,718	20,021	0	3,494		2,203		
164		Private Line	Direct	40,918						40,918	
165		Billing & Collection	Direct	0							0
166		Total	L163-165	66,636	20,021	0	3,494		2,203	40,918	0
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	811,955	330,004	0	41,815		26,371	114,326	299,439

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport		
		<u>Cat 2 - Revenue Accounting</u>									
169		Message Processing	Direct	20,233						20,233	
170		OB&C - Expense	Direct	93,442						93,442	
171		Future Use									
172		Future Use									
172		Carrier Access Billing	L11	63,319			15,368	0	9,692	38,259	
174		Subscriber Line Charge	Direct	16,490	16,490						
175		Total Category 2	L169-174	193,484	16,490		15,368	0	9,692	38,259	113,675
176		Subtotal Customer Services	L140-142,168,175	1,121,642	346,494	0	106,825	66,561	36,063	152,585	413,114
		<u>Category 3 - Other Commercial</u>									
177		Total Category 3	L176	16,937	5,232	0	1,613	1,005	545	2,304	6,238
178		Total Customer Services	L176-177	1,138,579	351,726	0	108,438	67,566	36,608	154,889	419,352
179		Total Customer Operations	L139,178	2,091,314	905,986	0	205,152	67,566	97,600	395,658	419,352
180		Total Big Three Expenses	L123-126,179 (less L114)	8,345,018	4,996,125	0	798,579	67,566	463,587	1,599,809	419,352
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	4,887,589	2,996,713	0	448,997	66,561	243,596	721,009	410,713
<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	1,048,699	627,851	0	100,356	8,491	58,258	201,044	52,699
182	6720	General & Administrative	L180	2,073,625	1,241,471	0	198,436	16,789	115,195	397,531	104,203
183		Total Corporate Operations	L181-182	3,122,324	1,869,322	0	298,792	25,280	173,453	598,575	156,902
184		Total Operating Expenses	L123,138,179,183	17,363,505	9,870,600	0	1,769,264	92,846	1,132,775	3,921,766	576,254
<u>Operating Taxes</u>											
185		Future Use									
186	7240	Ad Valorem Taxes	L12	295,105	171,679	0	29,957	0	18,892	74,577	0
187	7370	Special Charges	L12	17,801	10,355	0	1,807	0	1,140	4,499	0
188		Total Operating Exp & Taxes	L184-186	17,676,411	10,052,634	0	1,801,028	92,846	1,152,807	4,000,842	576,254

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Concord Telephone Company
Study No.: 230474 605

Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	
					BFP	Pay / Other	Local Sw	Information				Transport
Tax Adjustments												
189	7210	Investment Tax Credits	L12	31,368	18,249	0	3,184	0	2,008	7,927	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	31,368	18,249	0	3,184	0	2,008	7,927	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(11,615)	(6,757)	0	(1,179)	0	(744)	(2,935)	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(11,615)	(6,757)	0	(1,179)	0	(744)	(2,935)	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	1,687,607	1,135,940	0	42,043	0	90,933	418,691	0	0
200	7540	Interest On Customer Dep	L12	24,899	14,485	0	2,528	0	1,594	6,292	0	0
Rent Revenues Account 5240												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0
203	2220	COE - Operator Systems	L5	0			0	0	0			0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	17,701,310	10,067,119	0	1,803,556	92,846	1,154,401	4,007,134	576,254	0

Plant Date: Average 6/30/2005
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Concord Telephone Company
Study No.: 230474 605

Attachment #3 - Form 1

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	Local
1	2111	Land	L10	3,261,295	665,422	225,029	0	0	366,299	290	43,545	47,081	45,196	1,868,433
2		General Support	L10	44,405,314	9,060,282	3,063,963	0	0	4,987,479	3,954	592,903	641,049	615,379	25,440,305
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	47,666,609	9,725,704	3,288,992	0	0	5,353,778	4,244	636,448	688,130	660,575	27,308,738
4	2210	COE - Switching	L45	54,270,752	7,073,580		0		2,589,232		413,013		449	44,194,478
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	59,677,735	12,942,749	10,079,070	0	0	7,053,027	5,432	841,821	1,413,410	2,786,337	24,555,889
7		Total COE	L4-6	113,948,487	20,016,329	10,079,070	0	0	9,642,259	5,432	1,254,834	1,413,410	2,786,786	68,750,367
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	132,622,413	30,293,005	6,934,299	0	0	18,051,884	16,523	2,037,396	2,146,164	630,252	72,512,890
10		Total COE, IOT & C&WF	L7-9	246,570,900	50,309,334	17,013,369	0	0	27,694,143	21,955	3,292,230	3,559,574	3,417,038	141,263,257
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	40,811	8,327	2,816	0	0	4,584	4	545	589	566	23,380
13	2680	Amortizable Tangibles	L11-12	40,811	8,327	2,816	0	0	4,584	4	545	589	566	23,380
14	2690	Intangibles	L40	3,714	758	256	0	0	417	0	50	54	51	2,128
15	2001	Plant In Service	L3, 10, 13, 14	294,282,034	60,044,123	20,305,433	0	0	33,052,922	26,203	3,929,273	4,248,347	4,078,230	168,597,503
16	2002	Prop Held For Future Use	L15	2,176,120	444,007	150,152	0	0	244,416	194	29,056	31,415	30,157	1,246,723
17	2003	Plant Under Construction	L15	1,819,772	371,299	125,564	0	0	204,392	162	24,298	26,271	25,219	1,042,567
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	881,050	201,245	46,067	0	0	119,924	110	13,535	14,258	4,187	481,724
20	1402	Class B RTB Stock	L15	0	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	0
22	1438	Deferred Maint & Retirements	L95	0	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	0
25	CWC	Cash Working Capital	L189	2,322,950	542,833	110,744	0	0	226,657	412	149,230	22,091	19,700	1,251,283

Plant Date: Average 6/30/2005
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Concord Telephone Company
Study No.: 230474 605

Attachment #3 - Form 2

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	Local
26	3100	Depreciation Reserve	L102	213,308,589	42,199,331	14,417,200	0	0	22,740,607	17,250	2,742,380	2,892,030	3,032,065	125,267,726
27	3200	Res - Prop Held for Future Use	L16	0	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	0
29	3400	Res - Leasehold Improvements	L13	40,811	8,327	2,816	0	0	4,584	4	545	589	566	23,380
30	3500	Res - Intangible	L14	0	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	0
32		Total Reserves	L 26-31	213,349,400	42,207,658	14,420,016	0	0	22,745,191	17,254	2,742,925	2,892,619	3,032,631	125,291,106
33	4040	Customer Deposits	L15	1,091,088	222,621	75,285	0	0	122,548	97	14,568	15,751	15,121	625,097
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	11,117,711	2,382,705	484,871	0	0	1,079,236	2,308	892,678	94,698	81,490	6,099,725
36	4340	Non-Current Def Oper Taxes	L116	4,991,760	1,018,459	344,370	0	0	560,628	444	66,648	72,053	69,162	2,859,996
37	4360	Other Deferred Credits	Alloc 48	0	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	0
39		Net Investment	L15-25 Less L32-38	70,931,967	15,772,064	5,413,418	0	0	9,340,708	6,978	428,573	1,267,261	959,089	37,743,876
40		Total 2001 Less 2690	L 3, 10, 13	294,278,320	60,043,365	20,305,177	0	0	33,052,505	26,203	3,929,223	4,248,293	4,078,179	168,595,375
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	80,817,816	17,834,557	5,862,830	0	0	10,315,835	8,971	1,186,589	1,355,619	1,036,000	43,217,415

Plant Date: Average 6/30/2005
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Concord Telephone Company
Study No.: 230474 605

Attachment #3 - Form 3

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	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	351,112	239,535		0		97,767		13,361		449	0
43	2210	Cat 3 - Local Switching	Alloc 3	53,919,640	6,834,045		0		2,491,465		399,652		0	44,194,478
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	54,270,752	7,073,580		0		2,589,232		413,013		449	44,194,478
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	5,861,034		5,861,034		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	1,140,715									1,140,715	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	40,050,232	9,690,520	143,279	0	0	5,827,840	5,432	654,033	224,425	0	23,504,703
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	5,522,655	0	3,976,312	0	0	0	0	0	994,078	0	552,265
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	6,827,696	3,208,290	98,445	0	0	1,209,872	0	185,137	194,907	1,645,622	285,423
59	2230	Cat 4.3 - Host Remote	Alloc 12	275,403	43,939		0		15,315		2,651		0	213,498
60		Total 2230	L51-59	59,677,735	12,942,749	10,079,070	0	0	7,053,027	5,432	841,821	1,413,410	2,786,337	24,555,889

Plant Date: Average 6/30/2005
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Concord Telephone Company
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Attachment #3 - Form 4

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	Local
Information Origination / Termination - Acct 2310														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	121,817,643	29,474,892	435,801	0	0	17,726,082	16,523	1,989,319	682,617	0	71,492,409
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	257,370									257,370	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	999,994		999,994		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	7,554,060	0	5,438,924	0	0	0	0	0	1,359,731	0	755,405
72	2410	Cat 3 - IX C&WF	Alloc 18	1,822,970	790,931	59,580	0	0	316,328	0	46,437	103,816	372,882	132,996
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	170,376	27,182		0		9,474		1,640		0	132,080
74		Total 2410	L67-73	132,622,413	30,293,005	6,934,299	0	0	18,051,884	16,523	2,037,396	2,146,164	630,252	72,512,890

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Concord Telephone Company
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Attachment #3 - Form 5

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	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	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	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	40,811	8,327	2,816	0	0	4,584	4	545	589	566	23,380
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	40,811	8,327	2,816	0	0	4,584	4	545	589	566	23,380
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	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	0

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #3 - Form 6

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	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	33,919,909	6,920,882	2,340,471	0	0	3,809,788	3,020	452,901	489,678	470,070	19,433,099
97	2210	COE - Switching	L4	52,588,712	6,854,345		0		2,508,983		400,212		435	42,824,737
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	46,711,840	10,130,740	7,889,239	0	0	5,520,650	4,252	658,923	1,106,325	2,180,963	19,220,748
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	80,088,128	18,293,364	4,187,490	0	0	10,901,186	9,978	1,230,344	1,296,027	380,597	43,789,142
102	Total 3100		L96-101	213,308,589	42,199,331	14,417,200	0	0	22,740,607	17,250	2,742,380	2,892,030	3,032,065	125,267,726

Net Current Deferred Operating Income Taxes - Acct 4100

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

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	762,173	155,511	52,590	0	0	85,605	68	10,177	11,003	10,562	436,657
111	2210	COE - Switching	L4	931,377	121,394		0		44,436		7,088		8	758,451
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	1,023,363	221,944	172,837	0	0	120,946	93	14,436	24,237	47,781	421,089
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	2,274,847	519,610	118,943	0	0	309,641	283	34,947	36,813	10,811	1,243,799
116	Total 4340		L110-115	4,991,760	1,018,459	344,370	0	0	560,628	444	66,648	72,053	69,162	2,859,996

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #3 - Form 7

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	Local
Plant Specific Expenses														
117	6110	Network Support	L3	498,775	101,768	34,415	0	0	56,021	44	6,660	7,200	6,912	285,755
118	6120	General Support	L3	7,057,772	1,440,040	486,986	0	0	792,709	628	94,236	101,888	97,808	4,043,477
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,151,294	202,238	101,835	0	0	97,422	55	12,678	14,281	28,157	694,628
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	996,681	175,078	88,159	0	0	84,339	48	10,976	12,363	24,375	601,343
123		Total COE	L119-122	2,147,975	377,316	189,994	0	0	181,761	103	23,654	26,644	52,532	1,295,971
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	3,386,456	773,519	177,064	0	0	460,947	422	52,024	54,801	16,093	1,851,586
128		Total Plant Specific	L117,118,123,126-127	13,090,978	2,692,643	888,459	0	0	1,491,438	1,197	176,574	190,533	173,345	7,476,789

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #3 - Form 8

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	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	93,922	19,163	6,481	0	0	10,549	8	1,254	1,356	1,302	53,809
130	6530	Network Operations	L10	5,564,618	1,135,382	383,958	0	0	625,002	495	74,299	80,333	77,116	3,188,033
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,127,618	1,127,618		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,895,832	386,818	130,812	0	0	212,934	169	25,313	27,369	26,273	1,086,144
133		Dep - COE Switching	L4	4,918,376	641,055		0		234,653		37,430		41	4,005,197
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	7,318,242	1,587,161	1,235,990	0	0	864,908	666	103,232	173,326	341,687	3,011,272
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	6,819,797	1,557,747	356,580	0	0	928,276	850	104,768	110,361	32,409	3,728,806
138		Total 6561	L132-137	20,952,247	4,172,781	1,723,382	0	0	2,240,771	1,685	270,743	311,056	400,410	11,831,419
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	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	0
143		Total Plant Non-Specific	L129-142 Less 138	27,738,405	6,454,944	2,113,821	0	0	2,876,322	2,188	346,296	392,745	478,828	15,073,261
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	3,216,742	952,735	0	0	0	348,796	0	476,000	0	0	1,439,211
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	801,326	49,642		0		0		375,842		0	375,842
	6622	<u>Directory</u>												
147		Classified	Alloc 22	19,941										19,941
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	525,159	66,561		0		24,266		3,891		0	430,441
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	545,100	66,561	0	0	0	24,266	0	3,891	0	0	450,382

Plant Date: Average 6/30/2005
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Concord Telephone Company
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Attachment #3 - Form 9

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	Local
6623		<u>Commercial Operations</u>												
		<u>Cat 1 - Local Business Office</u>												
		End User service order processing												
152		Presubscription	Alloc 26	246,627	246,627									0
153		Directory Advertising	Alloc 27	10,961										10,961
154		All other	Alloc 28	1,839,655	85,777	1,831	0	0	62,134	30	184,579	1,917		1,503,387
155		End User payment & collection	Alloc 21	726,728	240,715	0	0	0	62,708	0	94,810	5,668		322,827
156		End User billing inquiry	Alloc 30	594,827	59,084	0	0	0	21,965	0	152,789	0		360,989
157		IXC service order processing	Alloc 32	118,016	24,730	70,448	0	0	18,141	1,896	2,801	0		0
158		IXC payment and collection	Alloc 33	27,403	13,147	2,960	0	0	9,653	80	1,563	0		0
159		IXC billing inquiry	Alloc 34	89,517	25,718	40,918	0	0	18,867	1,101	2,913	0		0
160		Future Use												
161		Total Category 1	L152-160	3,653,734	695,798	116,157	0	0	193,468	3,107	439,455	7,585	0	2,198,164
		<u>Cat 2 - Revenue Accounting</u>												
162		Message Processing	Alloc 36	94,267	20,233		0		9,306		64,728		0	0
163		OB&C - Expense	Alloc 38	313,306	93,442		0		54,966		54,966		0	109,932
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	126,639	63,319		0		31,660		31,660			0
168		Subscriber Line Charge	Alloc 29	16,490	16,490		0		0		0			0
169		Total Category 2	L162-168	550,702	193,484	0	0	0	95,932	0	151,354	0	0	109,932
170		Subtotal Categories 1 & 2	L161,169	4,204,436	889,282	116,157	0	0	289,400	3,107	590,809	7,585	0	2,308,096

Plant Date: Average 6/30/2005
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Concord Telephone Company
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Attachment #3 - Form 10

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	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	16,937	16,937		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	4,221,373	906,219	116,157	0	0	289,400	3,107	590,809	7,585	0	2,308,096
174		Total Customer Operations	L144-146,151,173	8,784,541	1,975,157	116,157	0	0	662,462	3,107	1,446,542	7,585	0	4,573,531
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	19,883,590	4,261,374	867,173	0	0	1,930,172	4,127	1,596,519	169,363	145,741	10,909,121
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	4,065,850	871,377	177,322	0	0	394,687	844	326,461	34,632	29,802	2,230,725
177	6720	General & Administrative												
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	8,039,528	1,723,001	350,624	0	0	780,426	1,669	645,520	68,479	58,927	4,410,882
180		Total 6720	L177-179	8,039,528	1,723,001	350,624	0	0	780,426	1,669	645,520	68,479	58,927	4,410,882
181		Total Corporate Operations	L176,180	12,105,378	2,594,378	527,946	0	0	1,175,113	2,513	971,981	103,111	88,729	6,641,607
182		Total Operating Expenses	L128,143,174,181	61,719,302	13,717,122	3,646,383	0	0	6,205,335	9,005	2,941,393	693,974	740,902	33,765,188
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,015,531	207,205	70,072	0	0	114,062	90	13,559	14,661	14,073	581,809
185	7240	Ad Valorem Taxes - Direct	Alloc 40	17,828	17,828	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,033,359	225,033	70,072	0	0	114,062	90	13,559	14,661	14,073	581,809
187	7370	Special Charges	L181	69,013	14,791	3,010	0	0	6,699	14	5,541	588	506	37,864
188		Total Operating Exp & Taxes	L182,186,187	62,821,674	13,956,946	3,719,465	0	0	6,326,096	9,109	2,960,493	709,223	755,481	34,384,861
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	41,869,427	9,784,165	1,996,083	0	0	4,085,325	7,424	2,689,750	398,167	355,071	22,553,442

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Concord Telephone Company
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Attachment #3 - Form 11

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	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	114,885	23,441	7,927	0	0	12,904	10	1,534	1,659	1,592	65,818
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	114,885	23,441	7,927	0	0	12,904	10	1,534	1,659	1,592	65,818
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(42,541)	(8,680)	(2,935)	0	0	(4,778)	(4)	(568)	(614)	(590)	(24,372)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(42,541)	(8,680)	(2,935)	0	0	(4,778)	(4)	(568)	(614)	(590)	(24,372)
197		SIT Adjustments - Addbacks	L15	0	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	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	5,755,433	1,270,086	417,521	0	0	734,641	639	84,503	96,540	73,779	3,077,724
201	7540	Interest On Customer Dep	L41	84,917	18,739	6,160	0	0	10,839	9	1,247	1,424	1,089	45,410
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	62,906,591	13,975,685	3,725,625	0	0	6,336,935	9,118	2,961,740	710,647	756,570	34,430,271

Plant Date: Average 6/30/2005
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Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	3,261,295	
	General Support	44,405,314	33,919,909
	Land & General Support	Total 2110	33,919,909
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	54,270,752	52,588,712
2215	Electro-Mechanical Switching	0	0
	COE - Switching	Total 2210	52,588,712
2220	COE - Operator Systems	0	0
2231	Radio Systems	24,389	24,389
2232	Circuit Equipment	59,653,346	46,687,451
	COE - Transmission	Total 2230	46,711,840
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	Total 2310	0
2411	Poles	10,946,955	6,556,145
2421	Aerial Cable	54,444,723	33,985,806
2422	Underground Cable	6,161,763	5,913,561
2423	Buried Cable	57,132,735	31,322,183
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	0	0
2431	Aerial Wire	512,040	502,965
2441	Conduit Systems	3,424,197	1,807,468
	Cable & Wire Facilities	Total 2410	80,088,128
2681	Capital Leases	0	
2682	Leasehold Improvements	40,811	
	Amortizable Tangibles	Total 2680	40,811
2690	Intangibles	3,714	
	Plant In Service	Total 2001	294,282,034

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	881,050	
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	2,176,120	
2003	Plant Under Construction	1,819,772	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	Total 3100	213,308,589
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		40,811
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		1,091,088
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		11,117,711
4340	Non-Current Def Oper Taxes		4,991,760
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	68,609,017	
CWC	Cash Working Capital	2,322,950	
	Net with CWC	70,931,967	

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Concord Telephone Company
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Attachment #4 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	351,112
	3	53,919,640
	5	0
	Total	54,270,752
2220	1	
	Intrcpt Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	Total	0
2230	4.11	5,861,034
	4.121	1,140,715
	4.122	0
	4.123	0
	4.13	40,050,232
	4.21	0
	4.22	5,522,655
	4.23	6,827,696
	4.3	275,403
	Total	59,677,735

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	121,817,643
	2.1	257,370
	2.2	0
	2.3	999,994
	2.4	7,554,060
	3	1,822,970
	4	170,376
Total		132,622,413

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Concord Telephone Company
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Attachment #4 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	498,775
6120	General Support	7,057,772
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	1,151,294
6220	Operator Systems	0
6230	Central Office Transmission	996,681
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	3,386,456
	Total Plant Specific	13,090,978
6510	Other Property, Plant & Equipment	93,922
6530	Network Operations	5,564,618
6540	Access Expense	1,127,618
6561	Depreciation	20,952,247
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	20,952,247
	Total Plant Non-Specific Operations	27,738,405
6610	Marketing	3,216,742
6620	Services	5,567,799
	Total Customer Operations	8,784,541
6710	Executive and Planning	4,065,850
6720	General and Administrative	8,039,528
	Total Corporate Operations	12,105,378
7240	Ad Valorem	1,033,359
7370	Special Charges	69,013
	Total Operating Expenses & Taxes	62,821,674

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 4

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	762,173	1,895,832	0	0
2210	COE - Switching	0	0	0	931,377	4,918,376	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	1,023,363	7,318,242	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	2,274,847	6,819,797	0	0
Total		0	40,811	0	4,991,760	20,952,247	0	0

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	801,326
3 Total Operator	<u>801,326</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	19,941
5 Alpha	525,159
6 Foreign	0
7 TWX	0
8 Total Directory	<u>545,100</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	94,267
10 OB&C - Expense	313,306
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	126,639
15 Subscriber Line Charge	16,490
16 Total Category 2	<u>550,702</u>

Category 3 - Other Commercial

17 Telcom Relay Service	16,937
18 Other	0
19 Total Category 3	<u>16,937</u>

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	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
End User Service Order Processing												
1	Local	1,493,281										1,493,281
2	Directory	10,961										10,961
3	Message Tel	332,490	85,777		0		62,134		184,579			
4	Private Line	13,884		1,831		0		30		1,917		10,106
5	Presubscription	246,627	246,627									
6	Total	2,097,243	332,404	1,831	0	0	62,134	30	184,579	1,917	0	1,514,348
End User Payment and Collection												
7	Local	322,827										322,827
8	Message Tel	319,190	161,672		0		62,708		94,810			
9	Private Line	5,668		0		0		0		5,668		
10	Subscriber Line Charge	79,043	79,043				0		0			
11	Total	726,728	240,715	0	0	0	62,708	0	94,810	5,668	0	322,827
End User Billing Inquiry												
12	Local	360,989										360,989
13	Message Tel	222,512	47,758		0		21,965		152,789			
14	Private Line	0		0		0		0		0		
15	Subscriber Line Charge	11,326	11,326				0		0			
16	Total	594,827	59,084	0	0	0	21,965	0	152,789	0	0	360,989
IXC Service Order Processing												
17	Switched Access	45,672	24,730		0		18,141		2,801			
18	Private Line	72,344		70,448		0		1,896		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	118,016	24,730	70,448	0	0	18,141	1,896	2,801	0	0	0
IXC Payment and Collection												
21	Switched Access	19,846	10,746		0		7,883		1,217			
22	Private Line	3,040		2,960		0		80		0		
23	Billing and Collection	4,517	2,401				1,770		346			
24	Total	27,403	13,147	2,960	0	0	9,653	80	1,563	0	0	0
IXC Billing Inquiry												
25	Switched Access	47,498	25,718		0		18,867		2,913			
26	Private Line	42,019		40,918		0		1,101		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	89,517	25,718	40,918	0	0	18,867	1,101	2,913	0	0	0
29	Future Use											
30	Total Category 1	3,653,734	695,798	116,157	0	0	193,468	3,107	439,455	7,585	0	2,198,164

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 7

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	801,326	49,642		0		0		375,842		0	375,842
6 Subscriber Line Charge	16,490	16,490		0		0		0			
7 Telecom. Relay Service (TRS)	16,937	16,937		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	17,828	17,828	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	1,127,618	1,127,618		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 8

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	117,960	114,166	422	0	16	661	2,695	3,794
2 Circuits	20,668	18,916	298	0	0	590	864	1,752
3 Circuit Miles	194,539.53	162,909.82	6,358.14	0.00	0.00	11,078.80	14,192.77	31,629.71
4 Wideband Channels	100	0	72	0	0	18	10	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	313,306	93,442		0		54,966		54,966		0	109,932

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	114,885
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	5,755,433
19 Account 7540 - Interest on Customer Deposits	84,917
20 FIT Adjustment - Addbacks	42,541
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	0.226781

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 9

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

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Concord Telephone Company
Study No.: 230474 605

Attachment #4 - Input 10

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	239,535			0		239,535 0		0
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	3,208,290			0	0	3,208,290 0		0
- Spl DSI/VG Multiplexer Re-allocation	98,445			0		98,445 0		
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	790,931 59,580			0	0	790,931 59,580 0		0
4 Account 6621 - Operator Services	0			0	0			0
5 Account 6621 - Outside Operator Services	49,642			49,642	0			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	304,073			293,776 (66,623)		10,297 66,623		0
8 Account 6540 - Direct USF Contribution	1,127,618	1,127,618						

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

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	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	41,805,469	8,063,501	0	3,835,665	18,935,708	72,640,343	268,211,706
2. Plant Under Construction	Part 69, Form 1, Ln 20	401,159	77,376	0	36,806	181,704	697,045	2,573,716
3. Net Investment	Part 69, Form 2, Ln 43	13,444,375	1,304,997	0	914,918	5,211,846	20,876,136	73,676,641
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	1,512,492	146,812	0	102,928	586,333	2,348,565	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,512,492	146,812	0	102,928	586,333	2,348,565	
8. Fixed Charges	Part 69, Form 10, Ln 199	1,022,580	108,918	0	71,978	402,995	1,606,471	5,744,727
9. Investment Tax Credit	Part 69, Form 10, Ln 191	17,907	3,454	0	1,643	8,111	31,115	114,885
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(6,631)	(1,279)	0	(608)	(3,003)	(11,521)	(42,541)
11. Subject to FIT	(Lines 5-8-9-10)	478,636	35,719	0	29,915	178,230	722,500	
12. Federal Income Tax @ 53.84615%		257,727	19,233	0	16,108	95,970	389,038	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	736,363	54,952	0	46,023	274,200	1,111,538	
15. State Income Tax @ 7.41139%		54,575	4,073	0	3,411	20,322	82,380	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,806,887	166,664	0	120,804	694,514	2,788,868	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,007,033	1,702,016	160,744	907,301	3,881,351	15,658,445	57,982,220
18. Subtotal	(Lines 16+17)	10,813,920	1,868,680	160,744	1,028,105	4,575,865	18,447,313	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	10,813,920	1,868,680	160,744	1,028,105	4,575,865	18,447,314	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	10,813,920	1,868,680	160,744	1,028,105	4,575,865	18,447,314	

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

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	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	10,813,920	1,868,680	160,744	1,028,105	4,575,865	18,447,314	
23. Revenue attributable to Local Switching Support per NECA Forms			0					
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		10,813,920	1,868,680	160,744	1,028,105	4,575,865	18,447,314	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	560,604	(560,604)				0	
26. USAC Charges included in line 22		(855,432)					(855,432)	
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)		10,519,092	1,308,076	160,744	736,192	4,575,865	17,299,969	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		177,495	22,072	2,712	12,422	77,211	291,913	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		11,552,019	1,330,148	163,456	748,614	4,653,076	18,447,314	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)								
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)								

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #6 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	883,263	508,330	0	98,047	0	46,639	230,247		0
2		General Support	L10	11,275,796	6,489,368	0	1,251,679	0	595,402	2,939,347		0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	12,159,059	6,997,698	0	1,349,726	0	642,041	3,169,594	0	0
4	2210	COE - Switching	L48	6,946,158			6,712,436		233,722			0
5	2220	COE - Operator Systems	L53	0			0	0	0			0
6	2230	COE - Transmission	L63	19,909,922	8,264,024		0	0	2,414,406	9,231,492		0
7		Total COE	L4-6	26,856,080	8,264,024		6,712,436	0	2,648,128	9,231,492		0
8	2310	Information Orig/Term	L69	0	0	0				0		
9	2410	Cable & Wire Facilities	L76	33,613,145	26,536,807		0	0	544,859	6,531,479		0
10		Total COE, IOT & C&WF	L7-9	60,469,225	34,800,831	0	6,712,436	0	3,192,987	15,762,971		0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	25,668,394			6,712,436	0	3,192,987	15,762,971		
12		Total GSF, COE, IOT, C&WF	L3,10	72,628,284	41,798,529	0	8,062,162	0	3,835,028	18,932,565	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	53,695,719	41,798,529	0	8,062,162		3,835,028			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	11,053	6,361	0	1,227	0	584	2,881	0	0
16	2680	Amortizable Tangibles	L14-15	11,053	6,361	0	1,227	0	584	2,881	0	0
17	2690	Intangibles	L12	1,006	579	0	112	0	53	262	0	0
18	2001	Plant In Service	L3,10,16,17	72,640,343	41,805,469	0	8,063,501	0	3,835,665	18,935,708	0	0
19	2002	Prop Held For Future Use	L18	470,622	270,849	0	52,242	0	24,850	122,681	0	0
20	2003	Plant Under Construction	L18	697,045	401,159	0	77,376	0	36,806	181,704	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	371,502	213,804	0	41,239	0	19,617	96,842	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	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	0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #6 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access		
28	CWC	Cash Working Capital	L12	541,978	311,915	0	60,163	0	28,618	141,282	0	0
29	3100	Depreciation Reserve	L97	48,444,943	26,450,829	0	6,391,364	0	2,745,194	12,857,556	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	11,053	6,361	0	1,227	0	584	2,881	0	0
33	3400	Res - Tangible Assets	L31-32	11,053	6,361	0	1,227	0	584	2,881	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	48,455,996	26,457,190	0	6,392,591	0	2,745,778	12,860,437	0	0
37	4040	Customer Deposits	L12	277,941	159,959	0	30,853	0	14,676	72,453	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,819,207	1,622,491	0	312,948	0	148,864	734,904	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,292,210	1,319,181	0	253,132	0	121,320	598,577	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	20,876,136	13,444,375	0	1,304,997	0	914,918	5,211,846	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	23,431,306	14,914,910	0	1,588,635	0	1,049,840	5,877,921	0	0

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	233,722			0		233,722		0
46	2210	Cat 3 - Local Switching	Direct	6,668,211			6,668,211				
47	2210	Cat 5 - Equal Access	Direct	44,225			44,225				
48		Total 2210	L45-47	6,946,158			6,712,436		233,722		0
<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		0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0
53		Total 2220	L49-52	0			0	0	0		0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,901,933			6,668,211	0	233,722		0
<u>Central Office Transmision - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,338,963					0	5,338,963	
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	8,385,945	8,264,024					121,921	
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,697,698					0	3,697,698	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,449,848			0	0	2,376,938	72,910	0
62	2230	Cat 4.3 - Host / Remote	L75	37,468					37,468		
63		Total 2230	L55-62	19,909,922	8,264,024		0	0	2,414,406	9,231,492	

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Attachment #6 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	
<u>Cable and Wire Facilities - Acct 2410</u>											
70	2410	Cat 1 - Exch Ln CWF	Direct	26,928,312	26,536,807					391,505	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	897,002						897,002	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	5,206,344					0	5,206,344	
74	2410	Cat 3 - IX C&WF	Alloc 3	557,096			0	0	520,468	36,628	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	24,391					24,391		
76		Total 2410	L70-75	33,613,145	26,536,807		0	0	544,859	6,531,479	0

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Attachment #6 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			0	0	0		0
80	2230	COE - Transmission	L6	0	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	0
<u>Deferred Maint & Retirements Acct 1438</u>											
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			0	0	0		0
87	2230	COE - Transmission	L6	0	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	0
<u>Accumulated Depreciation - Acct 3100</u>											
91	2110	General Support Facilities	L3	8,367,589	4,815,657	0	928,851	0	441,838	2,181,243	0
92	2210	COE - Switching	L4	5,652,714			5,462,513		190,201		0
93	2220	COE - Operator Systems	L5	0			0	0	0		0
94	2230	COE - Transmission	L6	14,802,875	6,144,239		0	0	1,795,092	6,863,544	0
95	2310	Information Orig /Term	L8	0	0	0			0		
96	2410	Cable & Wire Facilities	L9	19,621,765	15,490,933		0	0	318,063	3,812,769	0
97	Total 3100		L91-96	48,444,943	26,450,829	0	6,391,364	0	2,745,194	12,857,556	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	IX
					BFP	Pay / Other	Local Sw	Information			
Net Current Deferred Operating Income Taxes - Acct 4100											
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0
100	2220	COE - Operator Systems	L5	0			0	0	0		0
101	2230	COE - Transmission	L6	0	0		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		0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340											
105	2110	General Support Facilities	L3	360,427	207,431	0	40,009	0	19,032	93,955	0
106	2210	COE - Switching	L4	220,544			213,123		7,421		0
107	2220	COE - Operator Systems	L5	0			0	0	0		0
108	2230	COE - Transmission	L6	638,969	265,217		0	0	77,486	296,266	0
109	2310	Information Orig /Term	L8	0	0	0			0		
110	2410	Cable & Wire Facilities	L9	1,072,270	846,533		0	0	17,381	208,356	0
111	Total 4340		L105-110	2,292,210	1,319,181	0	253,132	0	121,320	598,577	0
Plant Specific Expenses											
112	6110	Network Support	L12	136,695	78,670	0	15,174	0	7,218	35,633	0
113	6120	General Support	L3	1,655,298	952,645	0	183,748	0	87,406	431,499	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	255,422			190,852		64,570		0
116	6220	COE - Operator Systems	L5	0			0	0	0		0
117	6230	COE - Transmission	L6	154,422	64,096		0	0	18,726	71,600	0
118	Total COE		L114-117	409,844	64,096		190,852	0	83,296	71,600	0
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	966,461	762,999		0	0	15,666	187,796	0
123	Total Plant Specific		L112,113,118,121-122	3,168,298	1,858,410	0	389,774	0	193,586	726,528	0

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
Plant Non-Specific Expenses											
124	6510	Other Prop Plant & Equip	L10	(11,408)	(6,566)	0	(1,266)	0	(602)	(2,974)	0
125	6530	Network Operations	L10	1,032,520	594,228	0	114,616	0	54,521	269,155	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	855,432	855,432						
	6561	Depreciation									
127		Dep - Support Assets	L3	1,087,539	625,893	0	120,723	0	57,426	283,497	0
128		Dep - COE Switching	L4	669,595			647,065		22,530		0
129		Dep - COE Operator	L5	0			0	0	0		0
130		Dep - COE Transmission	L6	2,826,510	1,173,201		0	0	342,761	1,310,548	0
131		Dep - IOT	L8	0	0	0				0	
132		Dep - Cable & Wire Facilities	L9	1,784,982	1,409,202		0	0	28,934	346,846	0
133		Total 6561	L127-132	6,368,626	3,208,296	0	767,788	0	451,651	1,940,891	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	8,245,170	4,651,390	0	881,138	0	505,570	2,207,072	0
Customer Operations Expenses											
139	6610	Marketing	L12	863,574	496,998	0	95,862	0	45,600	225,114	0
140	6621	Operator	Alloc 4	0			0	0			0
141		Outside Operator Services	Alloc 5	57,321			0	57,321			0
	6622	Directory									
142		Published Directory Expense	Direct	57,879				57,879			

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
6623 Commercial Operations											
Cat 1 - Local Business Office											
End User Service Order Processing											
143		Presubscription	L13	194,383	151,314	0	29,186		13,883		
144		Message Tel	Direct	67,606							67,606
145		Private Line	Direct	1,443							1,443
146		Total	L143-145	263,432	151,314	0	29,186		13,883		69,049
End User Payment and Collection											
147		Message Tel	Direct	127,425							127,425
148		Private Line	Direct	0							0
149		EUCL	Direct	62,300	62,300						
150		Total	L147-149	189,725	62,300						127,425
End User Billing Inquiry											
151		Message Tel	Direct	37,641							37,641
152		Private Line	Direct	0							0
153		EUCL	Direct	8,927	8,927						
154		Total	L151-153	46,568	8,927						37,641
IXC Service Order Processing											
155		Message Tel	L13	19,491	15,173	0	2,926		1,392		
156		Private Line	Direct	55,525						55,525	
157		Billing & Collection	Direct	0							0
158		Total	L155-157	75,016	15,173	0	2,926		1,392	55,525	0
IXC Payment and Collection											
159		Message Tel	L13	8,470	6,593	0	1,272		605		
160		Private Line	Direct	2,333						2,333	
161		Billing & Collection	Direct	1,892							1,892
162		Total	L159-161	12,695	6,593	0	1,272		605	2,333	1,892
IXC Billing Inquiry											
163		Message Tel	L13	20,270	15,779	0	3,043		1,448		
164		Private Line	Direct	32,250						32,250	
165		Billing & Collection	Direct	0							0
166		Total	L163-165	52,520	15,779	0	3,043		1,448	32,250	0
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	639,956	260,086	0	36,427		17,328	90,108	236,007

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	20,454							20,454	
170		OB&C - Expense	Direct	94,464							94,464	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	64,012			16,739	0	7,963	39,310		
174		Subscriber Line Charge	Direct	16,670	16,670							
175		Total Category 2	L169-174	195,600	16,670		16,739	0	7,963	39,310	114,918	
176		Subtotal Customer Services	L140-142,168,175	950,756	276,756	0	53,166	115,200	25,291	129,418	350,925	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	13,349	3,887	0	746	1,617	355	1,817	4,927	0
178		Total Customer Services	L176-177	964,105	280,643	0	53,912	116,817	25,646	131,235	355,852	0
179		Total Customer Operations	L139,178	1,827,679	777,641	0	149,774	116,817	71,246	356,349	355,852	0
180		Total Big Three Expenses	L123-126,179 (less L114)	6,872,521	4,079,145	0	652,898	116,817	318,751	1,349,058	355,852	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	3,868,991	2,358,086	0	320,941	115,200	160,844	564,887	349,033	0
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	950,448	564,134	0	90,294	16,155	44,082	186,570	49,213	0
182	6720	General & Administrative	L180	1,633,848	969,760	0	155,218	27,772	75,779	320,720	84,599	0
183		Total Corporate Operations	L181-182	2,584,296	1,533,894	0	245,512	43,927	119,861	507,290	133,812	0
184		Total Operating Expenses	L123,138,179,183	15,825,443	8,821,335	0	1,666,198	160,744	890,263	3,797,239	489,664	0
		<u>Operating Taxes</u>										
185		Future Use										
186	7240	Ad Valorem Taxes	L12	281,302	161,893	0	31,226	0	14,854	73,329	0	0
187	7370	Special Charges	L12	17,618	10,139	0	1,956	0	930	4,593	0	0
188		Total Operating Exp & Taxes	L184-186	16,124,363	8,993,367	0	1,699,380	160,744	906,047	3,875,161	489,664	0

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Attachment #6 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	
					BFP	Pay / Other	Local Sw	Information				Transport
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	31,115	17,907	0	3,454	0	1,643	8,111	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	31,115	17,907	0	3,454	0	1,643	8,111	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(11,521)	(6,631)	0	(1,279)	0	(608)	(3,003)	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(11,521)	(6,631)	0	(1,279)	0	(608)	(3,003)	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	1,606,471	1,022,580	0	108,918	0	71,978	402,995	0	0
200	7540	Interest On Customer Dep	L12	23,746	13,666	0	2,636	0	1,254	6,190	0	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0
203	2220	COE - Operator Systems	L5	0			0	0	0			0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	16,148,109	9,007,033	0	1,702,016	160,744	907,301	3,881,351	489,664	0

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Attachment #7 - Form 1

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	Local
1	2111	Land	L10	3,261,295	653,016	230,247	0	0	359,294	276	42,699	47,295	38,987	1,889,481
2		General Support	L10	41,633,897	8,336,449	2,939,347	0	0	4,586,771	3,521	545,098	603,775	497,706	24,121,230
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	44,895,192	8,989,465	3,169,594	0	0	4,946,065	3,797	587,797	651,070	536,693	26,010,711
4	2210	COE - Switching	L45	53,014,172	6,946,158		0		2,542,525		402,990		438	43,122,061
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	50,892,516	10,678,430	9,231,492	0	0	5,879,373	4,484	697,179	1,259,573	2,191,919	20,950,066
7		Total COE	L4-6	103,906,688	17,624,588	9,231,492	0	0	8,421,898	4,484	1,100,169	1,259,573	2,192,357	64,072,127
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	119,365,301	27,081,666	6,531,479	0	0	16,175,789	14,400	1,823,052	1,978,318	476,714	65,283,883
10		Total COE, IOT & C&WF	L7-9	223,271,989	44,706,254	15,762,971	0	0	24,597,687	18,884	2,923,221	3,237,891	2,669,071	129,356,010
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	40,811	8,172	2,881	0	0	4,496	3	534	592	488	23,645
13	2680	Amortizable Tangibles	L11-12	40,811	8,172	2,881	0	0	4,496	3	534	592	488	23,645
14	2690	Intangibles	L40	3,714	744	262	0	0	409	0	49	54	44	2,152
15	2001	Plant In Service	L3, 10, 13, 14	268,211,706	53,704,635	18,935,708	0	0	29,548,657	22,684	3,511,601	3,889,607	3,206,296	155,392,518
16	2002	Prop Held For Future Use	L15	1,737,688	347,941	122,681	0	0	191,440	147	22,751	25,200	20,773	1,006,755
17	2003	Plant Under Construction	L15	2,573,716	515,341	181,704	0	0	283,544	218	33,697	37,324	30,767	1,491,121
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,319,257	299,314	72,188	0	0	178,779	159	20,149	21,865	5,269	721,534
20	1402	Class B RTB Stock	L15	0	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	0
22	1438	Deferred Maint & Retirements	L95	0	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	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,955,952	450,556	91,422	0	0	189,703	327	138,864	18,399	13,329	1,053,352

Plant Date: Average 12/31/2003
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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	Local
26	3100	Depreciation Reserve	L102	181,556,270	35,587,387	12,857,556	0	0	19,286,781	14,353	2,315,017	2,539,383	2,277,654	106,678,139
27	3200	Res - Prop Held for Future Use	L16	0	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	0
29	3400	Res - Leasehold Improvments	L13	40,811	8,172	2,881	0	0	4,496	3	534	592	488	23,645
30	3500	Res - Intangible	L14	0	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	0
32		Total Reserves	L 26-31	181,597,081	35,595,559	12,860,437	0	0	19,291,277	14,356	2,315,551	2,539,975	2,278,142	106,701,784
33	4040	Customer Deposits	L15	1,026,246	205,488	72,453	0	0	113,061	87	13,436	14,883	12,268	594,570
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	11,043,220	2,360,454	458,753	0	0	1,064,961	2,165	989,744	91,414	61,714	6,014,015
36	4340	Non-Current Def Oper Taxes	L116	8,455,131	1,693,633	598,577	0	0	932,042	716	110,750	122,831	101,475	4,895,107
37	4360	Other Deferred Credits	Alloc 48	0	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	0
39		Net Investment	L15-25 Less L32-38	73,676,641	15,462,653	5,413,483	0	0	8,990,782	6,211	297,581	1,223,292	822,835	41,459,804
40		Total 2001 Less 2690	L 3, 10, 13	268,207,992	53,703,891	18,935,446	0	0	29,548,248	22,684	3,511,552	3,889,553	3,206,252	155,390,366
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	83,790,155	17,578,039	5,853,267	0	0	9,979,101	8,136	1,161,897	1,311,190	883,488	47,015,037

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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	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	342,592	233,722		0		95,395		13,036		438	1
43	2210	Cat 3 - Local Switching	Alloc 3	52,611,232	6,668,211		0		2,431,007		389,954		0	43,122,060
44	2210	Cat 5 - Equal Access	Alloc 13	60,348	44,225		0		16,123		0			0
45		Total 2210	L42-44	53,014,172	6,946,158		0		2,542,525		402,990		438	43,122,061
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSI	Alloc 4	5,338,963		5,338,963		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	972,721									972,721	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	34,151,986	8,264,024	121,921	0	0	4,969,951	4,484	557,755	190,870	0	20,042,981
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	5,135,692	0	3,697,698	0	0	0	0	0	924,425	0	513,569
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,058,310	2,376,938	72,910	0	0	896,363	0	137,163	144,278	1,219,198	211,460
59	2230	Cat 4.3 - Host Remote	Alloc 12	234,844	37,468		0		13,059		2,261		0	182,056
60		Total 2230	L51-59	50,892,516	10,678,430	9,231,492	0	0	5,879,373	4,484	697,179	1,259,573	2,191,919	20,950,066

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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	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	109,666,270	26,536,807	391,505	0	0	15,959,130	14,400	1,791,022	612,907	0	64,360,499
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	231,341									231,341	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	897,002		897,002		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	7,231,034	0	5,206,344	0	0	0	0	0	1,301,587	0	723,103
72	2410	Cat 3 - IX C&WF	Alloc 18	1,186,772	520,468	36,628	0	0	208,158	0	30,558	63,824	245,373	81,763
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	152,882	24,391		0		8,501		1,472		0	118,518
74		Total 2410	L67-73	119,365,301	27,081,666	6,531,479	0	0	16,175,789	14,400	1,823,052	1,978,318	476,714	65,283,883

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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	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	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	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	40,811	8,172	2,881	0	0	4,496	3	534	592	488	23,645
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	40,811	8,172	2,881	0	0	4,496	3	534	592	488	23,645
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	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	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	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	30,895,852	6,186,346	2,181,243	0	0	3,403,770	2,613	404,509	448,052	369,340	17,899,979
97	2210	COE - Switching	L4	43,142,404	5,652,714		0		2,069,081		327,949		356	35,092,304
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	37,838,196	7,939,331	6,863,544	0	0	4,371,269	3,334	518,347	936,483	1,629,675	15,576,213
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	69,679,818	15,808,996	3,812,769	0	0	9,442,661	8,406	1,064,212	1,154,848	278,283	38,109,643
102	Total 3100		L96-101	181,556,270	35,587,387	12,857,556	0	0	19,286,781	14,353	2,315,017	2,539,383	2,277,654	106,678,139
<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	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	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	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	1,330,816	266,472	93,955	0	0	146,615	113	17,424	19,299	15,909	771,029
111	2210	COE - Switching	L4	1,683,229	220,544		0		80,727		12,795		14	1,369,149
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	1,633,292	342,703	296,266	0	0	188,687	144	22,375	40,423	70,345	672,349
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	3,807,794	863,914	208,356	0	0	516,013	459	58,156	63,109	15,207	2,082,580
116	Total 4340		L110-115	8,455,131	1,693,633	598,577	0	0	932,042	716	110,750	122,831	101,475	4,895,107

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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	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	504,724	101,062	35,633	0	0	55,605	43	6,608	7,320	6,034	292,419
118	6120	General Support	L3	6,111,898	1,223,799	431,499	0	0	673,343	517	80,021	88,635	73,064	3,541,020
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	988,232	167,623	87,799	0	0	80,099	43	10,463	11,980	20,851	609,374
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	597,461	101,341	53,081	0	0	48,426	26	6,326	7,243	12,606	368,412
123		Total COE	L119-122	1,585,693	268,964	140,880	0	0	128,525	69	16,789	19,223	33,457	977,786
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	3,432,050	778,665	187,796	0	0	465,094	414	52,417	56,882	13,707	1,877,075
128		Total Plant Specific	L117,118,123,126-127	11,634,365	2,372,490	795,808	0	0	1,322,567	1,043	155,835	172,060	126,262	6,688,300

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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	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	(42,120)	(8,434)	(2,974)	0	0	(4,640)	(4)	(551)	(611)	(504)	(24,402)
130	6530	Network Operations	L10	3,812,398	763,365	269,155	0	0	420,009	322	49,914	55,287	45,575	2,208,771
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	855,432	855,432		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	4,015,548	804,042	283,497	0	0	442,389	340	52,574	58,233	48,003	2,326,470
133		Dep - COE Switching	L4	5,110,456	669,595		0		245,094		38,847		42	4,156,878
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	7,224,952	1,515,962	1,310,548	0	0	834,665	637	98,975	178,815	311,176	2,974,174
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	6,338,737	1,438,136	346,846	0	0	858,994	765	96,811	105,056	25,315	3,466,814
138		Total 6561	L132-137	22,689,693	4,427,735	1,940,891	0	0	2,381,142	1,742	287,207	342,104	384,536	12,924,336
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	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	0
143		Total Plant Non-Specific	L129-142 Less 138	27,315,403	6,038,098	2,207,072	0	0	2,796,511	2,060	336,570	396,780	429,607	15,108,705
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	2,915,706	863,574	0	0	0	316,154	0	431,454	0	0	1,304,524
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	925,289	57,321		0		0		433,984		0	433,984
	6622	<u>Directory</u>												
147		Classified	Alloc 22	17,340										17,340
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	456,660	57,879		0		21,101		3,383		0	374,297
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	474,000	57,879	0	0	0	21,101	0	3,383	0	0	391,637

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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	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	194,383	194,383									0
153		Directory Advertising	Alloc 27	8,639										8,639
154		All other	Alloc 28	1,449,956	67,606	1,443	0	0	48,972	24	145,479	1,511		1,184,921
155		End User payment & collection	Alloc 21	572,783	189,725	0	0	0	49,423	0	74,726	4,467		254,442
156		End User billing inquiry	Alloc 30	468,824	46,568	0	0	0	17,313	0	120,423	0		284,520
157		IXC service order processing	Alloc 32	93,016	19,491	55,525	0	0	14,298	1,494	2,208	0		0
158		IXC payment and collection	Alloc 33	21,598	10,362	2,333	0	0	7,607	63	1,233	0		0
159		IXC billing inquiry	Alloc 34	70,554	20,270	32,250	0	0	14,870	868	2,296	0		0
160		Future Use												
161		Total Category 1	L152-160	2,879,753	548,405	91,551	0	0	152,483	2,449	346,365	5,978	0	1,732,522
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	95,299	20,454		0		9,408		65,437		0	0
163		OB&C - Expense	Alloc 38	316,733	94,464		0		55,567		55,567		0	111,135
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	128,024	64,012		0		32,006		32,006			0
168		Subscriber Line Charge	Alloc 29	16,670	16,670		0		0		0			0
169		Total Category 2	L162-168	556,726	195,600	0	0	0	96,981	0	153,010	0	0	111,135
170		Subtotal Categories 1 & 2	L161,169	3,436,479	744,005	91,551	0	0	249,464	2,449	499,375	5,978	0	1,843,657

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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	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	13,349	13,349		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,449,828	757,354	91,551	0	0	249,464	2,449	499,375	5,978	0	1,843,657
174		Total Customer Operations	L144-146,151,173	7,764,823	1,736,128	91,551	0	0	586,719	2,449	1,368,196	5,978	0	3,973,802
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	16,594,964	3,547,122	689,382	0	0	1,600,347	3,254	1,487,316	137,370	92,739	9,037,434
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	3,723,035	795,787	154,661	0	0	359,033	730	333,675	30,819	20,806	2,027,524
	6720	General & Administrative												
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	6,400,006	1,367,981	265,867	0	0	617,189	1,255	573,598	52,978	35,766	3,485,372
180		Total 6720	L177-179	6,400,006	1,367,981	265,867	0	0	617,189	1,255	573,598	52,978	35,766	3,485,372
181		Total Corporate Operations	L176,180	10,123,041	2,163,768	420,528	0	0	976,222	1,985	907,273	83,797	56,572	5,512,896
182		Total Operating Expenses	L128,143,174,181	56,837,632	12,310,484	3,514,959	0	0	5,682,019	7,537	2,767,874	658,615	612,441	31,283,703
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	972,830	194,792	68,682	0	0	107,176	82	12,737	14,108	11,630	563,623
185	7240	Ad Valorem Taxes - Direct	Alloc 40	17,828	17,828	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	990,658	212,620	68,682	0	0	107,176	82	12,737	14,108	11,630	563,623
187	7370	Special Charges	L181	69,013	14,751	2,867	0	0	6,655	14	6,185	571	386	37,584
188		Total Operating Exp & Taxes	L182,186,187	57,897,303	12,537,855	3,586,508	0	0	5,795,850	7,633	2,786,796	673,294	624,457	31,884,910
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	35,207,610	8,110,120	1,645,617	0	0	3,414,708	5,891	2,499,589	331,190	239,921	18,960,574

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #7 - Form 11

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	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	114,885	23,004	8,111	0	0	12,657	10	1,504	1,666	1,373	66,560
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	114,885	23,004	8,111	0	0	12,657	10	1,504	1,666	1,373	66,560
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(42,541)	(8,518)	(3,003)	0	0	(4,687)	(4)	(557)	(617)	(509)	(24,646)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(42,541)	(8,518)	(3,003)	0	0	(4,687)	(4)	(557)	(617)	(509)	(24,646)
197		SIT Adjustments - Addbacks	L15	0	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	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	5,744,727	1,205,166	401,305	0	0	684,176	558	79,661	89,896	60,573	3,223,392
201	7540	Interest On Customer Dep	L41	84,917	17,814	5,932	0	0	10,113	8	1,178	1,329	895	47,648
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	57,982,220	12,555,669	3,592,440	0	0	5,805,963	7,641	2,787,974	674,623	625,352	31,932,558

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	3,261,295	
	General Support	41,633,897	30,895,852
	Land & General Support	<u>Total 2110</u>	<u>44,895,192</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	53,014,172	43,142,404
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>53,014,172</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>0</u>
2231	Radio Systems	24,390	24,389
2232	Circuit Equipment	50,868,126	37,813,807
	COE - Transmission	<u>Total 2230</u>	<u>50,892,516</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	10,077,502	5,728,118
2421	Aerial Cable	48,247,626	29,968,604
2422	Underground Cable	5,838,246	5,420,829
2423	Buried Cable	51,713,992	26,378,773
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	0	0
2431	Aerial Wire	502,616	497,936
2441	Conduit Systems	2,985,319	1,685,558
	Cable & Wire Facilities	<u>Total 2410</u>	<u>119,365,301</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>268,211,706</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	1,319,257	
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	1,737,688	
2003	Plant Under Construction	2,573,716	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>181,556,270</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		40,811
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		1,026,246
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		11,043,220
4340	Non-Current Def Oper Taxes		8,455,131
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>71,720,689</u>	
CWC	Cash Working Capital	1,955,952	
	Net with CWC	<u>73,676,641</u>	

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	342,592
	3	52,611,232
	5	60,348
	Total	53,014,172
2220	1	
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	Total	0
2230	4.11	5,338,963
	4.121	972,721
	4.122	0
	4.123	0
	4.13	34,151,986
	4.21	0
	4.22	5,135,692
	4.23	5,058,310
	4.3	234,844
	Total	50,892,516

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	109,666,270
	2.1	231,341
	2.2	0
	2.3	897,002
	2.4	7,231,034
	3	1,186,772
	4	152,882
Total		119,365,301

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	504,724
6120	General Support	6,111,898
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	988,232
6220	Operator Systems	0
6230	Central Office Transmission	597,461
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	3,432,050
Total Plant Specific		11,634,365
6510	Other Property, Plant & Equipment	(42,120)
6530	Network Operations	3,812,398
6540	Access Expense	855,432
6561	Depreciation	22,689,693
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	22,689,693
Total Plant Non-Specific Operations		27,315,403
6610	Marketing	2,915,706
6620	Services	4,849,117
Total Customer Operations		7,764,823
6710	Executive and Planning	3,723,035
6720	General and Administrative	6,400,006
Total Corporate Operations		10,123,041
7240	Ad Valorem	990,658
7370	Special Charges	69,013
Total Operating Expenses & Taxes		57,897,303

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 4

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	1,330,816	4,015,548	0	0
2210	COE - Switching	0	0	0	1,683,229	5,110,456	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	1,633,292	7,224,952	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	3,807,794	6,338,737	0	0
Total		0	40,811	0	8,455,131	22,689,693	0	0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	925,289
3 Total Operator	<u>925,289</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	17,340
5 Alpha	456,660
6 Foreign	0
7 TWX	0
8 Total Directory	<u>474,000</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	95,299
10 OB&C - Expense	316,733
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	128,024
15 Subscriber Line Charge	16,670
16 Total Category 2	<u>556,726</u>

Category 3 - Other Commercial

17 Telcom Relay Service	13,349
18 Other	0
19 Total Category 3	<u>13,349</u>

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
End User Service Order Processing		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
		Message	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
1	Local	1,176,956										1,176,956
2	Directory	8,639										8,639
3	Message Tel	262,057	67,606		0		48,972		145,479			
4	Private Line	10,943		1,443		0		24		1,511		7,965
5	Presubscription	194,383	194,383									
6	Total	1,652,978	261,989	1,443	0	0	48,972	24	145,479	1,511	0	1,193,560
End User Payment and Collection												
7	Local	254,442										254,442
8	Message Tel	251,574	127,425		0		49,423		74,726			
9	Private Line	4,467		0		0		0		4,467		
10	Subscriber Line Charge	62,300	62,300				0		0			
11	Total	572,783	189,725	0	0	0	49,423	0	74,726	4,467	0	254,442
End User Billing Inquiry												
12	Local	284,520										284,520
13	Message Tel	175,377	37,641		0		17,313		120,423			
14	Private Line	0		0		0		0		0		
15	Subscriber Line Charge	8,927	8,927				0		0			
16	Total	468,824	46,568	0	0	0	17,313	0	120,423	0	0	284,520
IXC Service Order Processing												
17	Switched Access	35,997	19,491		0		14,298		2,208			
18	Private Line	57,019		55,525		0		1,494		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	93,016	19,491	55,525	0	0	14,298	1,494	2,208	0	0	0
IXC Payment and Collection												
21	Switched Access	15,642	8,470		0		6,212		960			
22	Private Line	2,396		2,333		0		63		0		
23	Billing and Collection	3,560	1,892		0		1,395		273			
24	Total	21,598	10,362	2,333	0	0	7,607	63	1,233	0	0	0
IXC Billing Inquiry												
25	Switched Access	37,436	20,270		0		14,870		2,296			
26	Private Line	33,118		32,250		0		868		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	70,554	20,270	32,250	0	0	14,870	868	2,296	0	0	0
29	Future Use											
30	Total Category 1	2,879,753	548,405	91,551	0	0	152,483	2,449	346,365	5,978	0	1,732,522

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 7

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	925,289	57,321		0		0		433,984		0	433,984
6 Subscriber Line Charge	16,670	16,670		0		0		0			
7 Telecom. Relay Service (TRS)	13,349	13,349		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	17,828	17,828	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	855,432	855,432		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 8

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	121,850	117,940	435	0	16	681	2,778	3,910
2 Circuits	22,964	21,018	331	0	0	655	960	1,946
3 Circuit Miles	228,895.24	193,751.12	7,064.60	0.00	0.00	12,309.78	15,769.74	35,144.12
4 Wideband Channels	100	0	72	0	0	18	10	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	316,733	94,464		0		55,567		55,567		0	111,135

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	114,885
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	5,744,727
19 Account 7540 - Interest on Customer Deposits	84,917
20 FIT Adjustment - Addbacks	42,541
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	0.226781

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 9

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

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Concord Telephone Company
Study No.: 230474 03/BS

Attachment #8 - Input 10

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	233,722			0		233,722 0		0
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	2,376,938			0	0	2,376,938 0		0
- Spl DSI/VG Multiplexer Re-allocation	72,910			0		72,910 0		
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	520,468 36,628			0	0	520,468 36,628 0		0
4 Account 6621 - Operator Services	0			0	0			0
5 Account 6621 - Outside Operator Services	57,321			0	57,321			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	255,422			246,828 (55,976)		8,594 55,976		0
8 Account 6540 - Direct USF Contribution	855,432	855,432						

CONCORD TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2004 INTERSTATE TARIFF FILING

1. Switched Access Service Revenue (per Attachment 9, Page 2)	\$2,377,777
2. Special Access Service Revenue (per Attachment 9, Page 4)	\$4,771,770
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$7,149,547
4. Total Annual Interstate Access Revenue Requirement	\$7,148,263
5. Variance (Line 4 - Line 3) Note 1	(\$1,284)
1. Increase (Decrease) in Switched Access Revenue (per Attachment 9, Page 2)	(\$233,829)
2. Increase (Decrease) in Special Access Revenue (per Attachment 9, Page 4)	(\$3,327)
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	(\$237,156)

Note 1: Due to rounding

**CONCORD TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2004 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/05 DEMAND*</u>	<u>PROJECTED 2004/2005 REVENUES</u>
Premium Local Switching per Minute	\$0.00498	252,793,630	\$1,258,399
Infor Surcharge (Per 100 Minutes)	\$0.037308	252,793,630	\$94,312
Transport (per Attachment 9, Page 3)	Varies	Varies	\$1,025,066
Total Switched Access Revenue			\$2,377,777

IMPACT OF FILING

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/05 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00498	\$0.00580	(\$0.00082)	252,793,630	(\$207,804)
Infor Surcharge (Per 100 Minutes)	\$0.037308	\$0.014200	\$0.02311	252,793,630	\$58,416
Transport (per Attachment 9, Page 3)	Varies	Varies	Varies	Varies	(\$84,441)
Total Revenue Impact					(\$233,829)

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

CONCORD TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 2004 INTERSTATE TARIFF FILING

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT *</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W	0	\$24.47	\$0.00	\$24.46	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$35.36	\$0.00	\$35.34	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	868	\$119.97	\$104,133.96	\$119.90	\$104,073.20	-\$60.76
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	21	\$1,439.61	\$30,231.81	\$1,438.63	\$30,211.23	-\$20.58
DIRECT TRUNKED TRANSPORT TERMINATION - VG	48	\$19.04	\$913.92	\$19.03	\$913.44	-\$0.48
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	1694	\$79.96	\$135,452.24	\$79.91	\$135,367.54	-\$84.70
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$983.63	\$0.00	\$982.96	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	348	\$1.27	\$441.96	\$1.27	\$441.96	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	9140	\$18.06	\$165,068.40	\$18.00	\$164,520.00	-\$548.40
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$141.82	\$0.00	\$141.72	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	1,677,647,352	\$0.000099	\$166,087.09	\$0.000064	\$107,369.43	-\$58,717.66
TANDEM SWITCHED TERMINATION	271,377,348	\$0.000433	\$117,506.39	\$0.000282	\$76,528.41	-\$40,977.98
TANDEM SWITCHING	234,164,315	\$0.001178	\$275,845.56	\$0.001257	\$294,344.54	\$18,498.98
800 DATA BASE QUERY	25,294,616	\$0.004500	\$113,825.77	\$0.004400	\$111,296.31	-\$2,529.46
TOTAL REVENUE			\$1,109,507.10		\$1,025,066.07	-\$84,441.00

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

CONCORD TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2004 INTERSTATE TARIFF FILING

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	177.00	\$24.47	\$4,331.19	\$24.45	\$4,327.65	-\$3.54
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	226.00	\$35.36	\$7,991.36	\$35.34	\$7,986.84	-\$4.52
SPECIAL VOICE CHANNEL MILEAGE FACILITY	4,103.00	\$1.27	\$5,210.81	\$1.27	\$5,210.81	\$0.00
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	255.00	\$19.04	\$4,855.20	\$19.03	\$4,852.65	-\$2.55
SPECIAL VOICE CONDITIONING C TYPE	7.00	\$4.35	\$30.45	\$4.35	\$30.45	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	48.00	\$8.26	\$396.48	\$8.25	\$396.00	-\$0.48
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	12.00	\$12.64	\$151.68	\$12.63	\$151.56	-\$0.12
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	17.00	\$12.64	\$214.88	\$12.63	\$214.71	-\$0.17
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	1,672.00	\$25.63	\$42,853.36	\$25.61	\$42,819.92	-\$33.44
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	40.00	\$175.38	\$7,015.20	\$175.26	\$7,010.40	-\$4.80
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	218.00	\$25.63	\$5,587.34	\$25.61	\$5,582.98	-\$4.36
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	10.00	\$175.38	\$1,753.80	\$175.26	\$1,752.60	-\$1.20
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	228.00	\$1.27	\$289.56	\$1.27	\$289.56	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	138.00	\$1.27	\$175.26	\$1.27	\$175.26	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	20,290.00	\$2.36	\$47,884.40	\$2.36	\$47,884.40	\$0.00
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	2,013.00	\$2.36	\$4,750.68	\$2.36	\$4,750.68	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	12.00	\$18.34	\$220.08	\$18.33	\$219.96	-\$0.12
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	17.00	\$18.34	\$311.78	\$18.33	\$311.61	-\$0.17
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	1,684.00	\$27.32	\$46,006.88	\$27.30	\$45,973.20	-\$33.68
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	206.00	\$27.32	\$5,627.92	\$27.30	\$5,623.80	-\$4.12
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	12,622.00	\$119.97	\$1,514,261.34	\$119.90	\$1,513,397.00	-\$864.34
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	75.00	\$243.48	\$18,261.00	\$243.31	\$18,248.25	-\$12.75
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	35.00	\$1,439.61	\$50,386.35	\$1,438.63	\$50,352.05	-\$34.30
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	2.00	\$1,375.06	\$2,750.12	\$1,374.13	\$2,748.26	-\$1.86
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	35,789.00	\$18.06	\$646,349.34	\$18.00	\$644,202.00	-\$2,147.34
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	292.00	\$141.82	\$41,411.44	\$141.72	\$41,382.24	-\$29.20
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,783.00	\$79.96	\$142,568.68	\$79.91	\$142,479.53	-\$89.15
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	45.00	\$983.63	\$44,263.35	\$982.96	\$44,233.20	-\$30.15
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	84.00	\$380.99	\$32,003.16	\$380.73	\$31,981.32	-\$21.84
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	24.00	\$169.38	\$4,065.12	\$169.26	\$4,062.24	-\$2.88
SPL HIGH CAPACITY - DSL SERVICE CONNECTION 44.736	24.00	\$750.00	\$18,000.00	\$750.00	\$18,000.00	\$0.00
ADSL SERVICE LINE CHARGE 256K	110,177.00	\$15.00	\$1,652,655.00	\$15.00	\$1,652,655.00	\$0.00
ADSL SERVICE LINE CHARGE 768K	21,891.36	\$15.00	\$328,370.40	\$15.00	\$328,370.40	\$0.00
ADSL SERVICE LINE CHARGE 1.544 Mbps	6,272.88	\$15.00	\$94,093.20	\$15.00	\$94,093.20	\$0.00
TOTAL REVENUE			\$4,775,096.81		\$4,771,769.73	-\$3,327.08

* As required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)