

Onvoy
Year Ended 6/30/05

REVENUE REQUIREMENT SUMMARY

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Part 36
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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Revenue Requirement Summary								
1	Net Investment for Settlement	15,168,332	S-2, Ln23	7,900,271	68,819	7,336,881	68,819	68,819
2	Rate of Return		Input	11.25%	0.00%	11.50%	0.00%	0.00%
3	Return on Investment	1,732,521	Ln1*2	888,780	-	843,741	-	-
4	Federal Operating Income Tax	737,245	Ln19	377,327	-	359,918	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-
6	Net Federal Income Tax	737,245	Ln4-5	377,327	-	359,918	-	-
7	State and Local Income Tax	149,998	Ln22	76,770	-	73,228	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-
9	Net State Income Tax	149,998	Ln7-8	76,770	-	73,228	-	-
10	Operating Expense and Tax	8,305,273	S-8, Ln15	4,149,344	-	4,155,931	-	-
11	Basis For Gross Receipts Tax	10,925,037	Ln3+6+9+10	5,492,221	-	5,432,818	-	-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%
13	Gross Receipts Tax	-	Ln11*12	-	-	-	-	-
14	Total Revenue Requirement	10,925,037	Ln11+13	5,492,221	-	5,432,818	-	-
15	Return on Investment	1,732,521	Ln3	888,780	-	843,741	-	-
16	Interest and Related Items Excl Non-Oper	301,398	S-12, Ln8	156,322	-	145,076	-	-
17	Federal ITC Amortization	-	S-12, Ln9	-	-	-	-	-
18	Federal Taxable Income	2,168,368	34.00%	1,109,785	-	1,058,583	-	-
19	Federal Income Tax	737,245	Ln18	377,327	-	359,918	-	-
20	State ITC Amortization	-	S-12, Ln10	-	-	-	-	-
21	State Taxable Income	2,318,366	6.47%	1,186,555	-	1,131,811	-	-
22	State Income Tax	149,998	Ln21	76,770	-	73,228	-	-

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**Summary of Revenue Requirement
by Access Element**

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Revenue Requirement Summary										
1	Net Investment for Settlement	7,969,090	A-2, Ln23	-	-	3,591,585	1,148,349	3,229,155	-	-
2	Rate of Return		Input	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%
3	Return on Investment	896,522	Ln1*2	-	-	404,053	129,189	363,280	-	-
4	Federal Operating Income Tax	381,315	Ln19	-	-	178,152	59,691	143,472	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-	-	-
6	Net Federal Income Tax	381,315	Ln4-5	-	-	178,152	59,691	143,472	-	-
7	State and Local Income Tax	77,581	Ln22	-	-	36,246	12,145	29,190	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-	-	-
9	Net State Income Tax	77,581	Ln7-8	-	-	36,246	12,145	29,190	-	-
10	Operating Expense and Tax	4,149,344	A-8, Ln15	-	-	1,300,747	463,723	2,384,876	-	-
11	Basis For Gross Receipts Tax	5,504,762	Ln3+6+9+10	-	-	1,919,198	664,748	2,920,818	-	-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Gross Receipts Tax	-	Ln11*12	-	-	-	-	-	-	-
14	Total Revenue Requirement	5,504,762	Ln11+13	-	-	1,919,198	664,748	2,920,818	-	-
15	Return on Investment	896,522	Ln3	-	-	404,053	129,189	363,280	-	-
16	Interest and Related Items Excl Non-Oper	156,322	A-12, Ln8	-	-	58,229	13,318	84,776	-	-
17	Federal ITC Amortization	-	A-12, Ln9	-	-	-	-	-	-	-
18	Federal Taxable Income	1,121,514	34.00%	-	-	523,976	175,562	421,976	-	-
19	Federal Income Tax	381,315	Ln18	-	-	178,152	59,691	143,472	-	-
20	State ITC Amortization	-	A-12, Ln10	-	-	-	-	-	-	-
21	State Taxable Income	1,199,095	6.47%	-	-	560,222	187,707	451,166	-	-
22	State Income Tax	77,581	Ln21	-	-	36,246	12,145	29,190	-	-

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Summary of Revenue Requirement
by Access Element

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Revenue Requirement Summary										
1	Net Investment for Settlement	7,405,700	A-2, Ln23	-	-	3,611,262	936,108	2,876,632	-	-
2	Rate of Return		Input	11.50%	11.50%	11.50%	11.50%	11.50%	0.00%	0.00%
3	Return on Investment	853,760	Ln1*2	-	-	415,295	107,652	330,813	-	-
4	Federal Operating Income Tax	365,081	Ln19	-	-	183,652	49,824	131,605	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-	-	-
6	Net Federal Income Tax	365,081	Ln4-5	-	-	183,652	49,824	131,605	-	-
7	State and Local Income Tax	74,278	Ln22	-	-	37,365	10,137	26,776	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-	-	-
9	Net State Income Tax	74,278	Ln7-8	-	-	37,365	10,137	26,776	-	-
10	Operating Expense and Tax	4,155,931	A-8, Ln15	-	-	1,455,513	405,176	2,295,242	-	-
11	Basis For Gross Receipts Tax	5,449,050	Ln3+6+9+10	-	-	2,091,825	572,789	2,784,436	-	-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Gross Receipts Tax	-	Ln11*12	-	-	-	-	-	-	-
14	Total Revenue Requirement	5,449,050	Ln11+13	-	-	2,091,825	572,789	2,784,436	-	-
15	Return on Investment	853,760	Ln3	-	-	415,295	107,652	330,813	-	-
16	Interest and Related Items Excl Non-Oper	145,076	A-12, Ln8	-	-	58,795	10,935	75,345	-	-
17	Federal ITC Amortization	-	A-12, Ln9	-	-	-	-	-	-	-
18	Federal Taxable Income	1,073,766	34.00%	-	-	540,152	146,541	387,073	-	-
19	Federal Income Tax	365,081	Ln18	-	-	183,652	49,824	131,605	-	-
20	State ITC Amortization	-	A-12, Ln10	-	-	-	-	-	-	-
21	State Taxable Income	1,148,044	6.47%	-	-	577,517	156,678	413,849	-	-
22	State Income Tax	74,278	Ln21	-	-	37,365	10,137	26,776	-	-

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**Summary of Net Telephone Plant, M&S and
Working Capital**

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Net Investment Summary							
1	General Support Facilities	2,329,998	S-3, Ln3	1,092,367	-	1,237,631	-	-
2	Central Office Switching Equipment	19,486,118	S-4, Ln11	10,389,104	-	9,097,014	-	-
3	Operator Systems Equipment	-	S-4, Ln7	-	-	-	-	-
4	Central Office Transmission Equipment	14,234,625	S-4, Ln17	7,135,818	-	7,098,807	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable and Wire Facilities	2,952,316	S-5, Ln12	1,632,040	-	1,320,276	-	-
7	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
8	Intangible Assets	2,437,114	S-6, Ln9	1,265,283	-	1,171,831	-	-
9	Total Plant In Service	41,440,171	Ln1-8	21,514,612	-	19,925,559	-	-
10	% Distribution	100.000%	Ln9	51.917%	0.000%	48.083%	0.000%	0.000%
11	Plant Under Construction	584,816	S-6, Ln5	303,621	-	281,195	-	-
12	Goodwill	-	S-3, Ln5	-	-	-	-	-
13	Total Property, Plant & Equipment	42,024,987	Ln9-12	21,818,233	-	20,206,754	-	-
14	% Distribution	100.000%	Ln13	51.917%	0.000%	48.083%	0.000%	0.000%
15	Accumulated Depreciation	(26,925,474)	S-7, Ln16	(13,986,781)	-	(12,938,692)	-	-
16	Accumulated Amortization	-	S-7, Ln19	-	-	-	-	-
17	Operating Deferred Income Tax	-	S-7, Ln20	-	-	-	-	-
18	Net Telephone Plant	15,099,513	Ln13-17	7,831,452	-	7,268,062	-	-
19	% Distribution	100.000%	Ln18	51.866%	0.000%	48.134%	0.000%	0.000%
20	Materials and Supplies	-	S-6, Ln6	-	-	-	-	-
21	Equal Access Equipment	-	S-6, Ln7	-	-	-	-	-
22	Cash Working Capital	68,819	S-3, Ln6	68,819	68,819	68,819	68,819	68,819
23	Net Telephone Plant, M&S & CWC	15,168,332	Ln18-22	7,900,271	68,819	7,336,881	68,819	68,819
24	% Distribution	101.815%	Ln23	52.084%	0.454%	48.370%	0.454%	0.454%

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**Summary of Telephone Plant and
Reserves**

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Net Investment Summary									
1	General Support Facilities	1,092,367	A-3,Ln3	-	-	406,898	93,062	592,407	-	-
2	Central Office Switching Equipment	10,389,104	A-4, Ln11	-	-	-	-	#####	-	-
3	Operator Systems Equipment	-	A-4, Ln7	-	-	-	-	-	-	-
4	Central Office Transmission Equipment	7,135,818	A-4, Ln17	-	-	7,135,818	-	-	-	-
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
6	Cable and Wire Facilities	1,632,040	A-5, Ln12	-	-	-	1,632,040	-	-	-
7	Tangible Assets	-	A-6, Ln8	-	-	-	-	-	-	-
8	Intangible Assets	1,265,283	A-6, Ln9	-	-	471,308	107,793	686,182	-	-
9	Total Plant In Service	21,514,612	Ln1-8	-	-	8,014,024	1,832,895	#####	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	37.249%	8.519%	54.232%	0.000%	0.000%
11	Plant Under Construction	303,621	A-6, Ln5	-	-	113,096	25,866	164,658	-	-
12	Goodwill	-	A-3,Ln5	-	-	-	-	-	-	-
13	Total Property, Plant & Equipment	21,818,233	Ln9-12	-	-	8,127,120	1,858,761	#####	-	-
14	% Distribution	100.000%	Ln13	0.000%	0.000%	37.249%	8.519%	54.232%	0.000%	0.000%
15	Accumulated Depreciation	(13,986,781)	A-7, Ln16	-	-	(4,586,804)	(722,138)	(8,677,839)	-	-
16	Accumulated Amortization	-	A-7, Ln19	-	-	-	-	-	-	-
17	Operating Deferred Income Tax	-	A-7, Ln20	-	-	-	-	-	-	-
18	Net Telephone Plant	7,831,452	Ln13-17	-	-	3,540,316	1,136,623	3,154,512	-	-
19	% Distribution	100.000%	Ln18	0.000%	0.000%	45.206%	14.514%	40.280%	0.000%	0.000%
20	Materials and Supplies	-	A-6, Ln6	-	-	-	-	-	-	-
21	Equal Access Equipment	-	A-6, Ln7	-	-	-	-	-	-	-
22	Cash Working Capital	137,638	A-3,Ln6	-	-	51,269	11,726	74,643	-	-
23	Net Telephone Plant, M&S & CWC	7,969,090	Ln18-22	-	-	3,591,585	1,148,349	3,229,155	-	-
24	% Distribution	100.000%	Ln23	0.000%	0.000%	45.069%	14.410%	40.521%	0.000%	0.000%

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Summary of Telephone Plant and
Reserves

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Net Investment Summary									
1	General Support Facilities	1,237,631	A-3,Ln3	-	-	501,579	93,286	642,766	-	-
2	Central Office Switching Equipment	9,097,014	A-4, Ln11	-	-	-	-	9,097,014	-	-
3	Operator Systems Equipment	-	A-4, Ln7	-	-	-	-	-	-	-
4	Central Office Transmission Equipment	7,098,807	A-4, Ln17	-	-	7,098,807	-	-	-	-
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
6	Cable and Wire Facilities	1,320,276	A-5, Ln12	-	-	-	1,320,276	-	-	-
7	Tangible Assets	-	A-6, Ln8	-	-	-	-	-	-	-
8	Intangible Assets	1,171,831	A-6, Ln9	-	-	474,912	88,327	608,592	-	-
9	Total Plant In Service	19,925,559	Ln1-8	-	-	8,075,298	1,501,889	#####	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	40.527%	7.538%	51.935%	0.000%	0.000%
11	Plant Under Construction	281,195	A-6, Ln5	-	-	113,961	21,195	146,039	-	-
12	Goodwill	-	A-3,Ln5	-	-	-	-	-	-	-
13	Total Property, Plant & Equipment	20,206,754	Ln9-12	-	-	8,189,259	1,523,084	#####	-	-
14	% Distribution	100.000%	Ln13	0.000%	0.000%	40.527%	7.538%	51.935%	0.000%	0.000%
15	Accumulated Depreciation	(12,938,692)	A-7, Ln16	-	-	(4,641,196)	(598,730)	(7,698,767)	-	-
16	Accumulated Amortization	-	A-7, Ln19	-	-	-	-	-	-	-
17	Operating Deferred Income Tax	-	A-7, Ln20	-	-	-	-	-	-	-
18	Net Telephone Plant	7,268,062	Ln13-17	-	-	3,548,063	924,354	2,795,644	-	-
19	% Distribution	100.000%	Ln18	0.000%	0.000%	48.817%	12.718%	38.465%	0.000%	0.000%
20	Materials and Supplies	-	A-6, Ln6	-	-	-	-	-	-	-
21	Equal Access Equipment	-	A-6, Ln7	-	-	-	-	-	-	-
22	Cash Working Capital	137,638	A-3,Ln6	-	-	63,199	11,754	80,988	-	-
23	Net Telephone Plant, M&S & CWC	7,405,700	Ln18-22	-	-	3,611,262	936,108	2,876,632	-	-
24	% Distribution	100.247%	Ln23	0.000%	0.000%	48.763%	12.640%	38.844%	0.000%	0.000%

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General Support Assets

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Basis for General Support Facilities							
1a	COE, Info Orig/Term, C&WF	36,673,059	S-2, Ln2-6	19,156,962	-	17,516,097	-	-
1	Big Three Expenses	2,713,993	S-8, Ln2-7	1,272,394	-	1,441,599	-	-
2	% Distribution	100.000%	Ln1	46.883%	0.000%	53.117%	0.000%	0.000%
3	General Support Assets	2,329,998	Ln1	1,092,367	-	1,237,631	-	-
4	% Distribution	100.000%	Ln3	46.883%	0.000%	53.117%	0.000%	0.000%
5	Goodwill	-	Direct					-
6	Cash Working Capital	68,819		68,819	68,819	68,819	68,819	68,819

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General Support Facilities

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Basis for General Support Facilities									
1a	COE, Info Orig/Term, C&WF	19,156,962	A-2, Ln2-6	-	-	7,135,818	1,632,040	#####	-	-
1	Big Three Expenses	1,272,394	A-8, Ln2-7	-	-	385,379	325,938	561,078	-	-
2	% Distribution	100.000%	Ln1	0.000%	0.000%	30.288%	25.616%	44.096%	0.000%	0.000%
3	General Support Assets	1,092,367	Ln1a	-	-	406,898	93,062	592,407	-	-
4	% Distribution	100.000%	Ln3	0.000%	0.000%	37.249%	8.519%	54.232%	0.000%	0.000%
5	Goodwill	-	Direct							
6	Cash Working Capital	137,638	Ln4	-	-	51,269	11,726	74,643	-	-

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General Support Facilities

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Basis for General Support Facilities									
1a	COE, Info Orig/Term, C&WF	17,516,097	A-2, Ln2-6	-	-	7,098,807	1,320,276	9,097,014	-	-
1	Big Three Expenses	1,441,599	A-8, Ln2-7	-	-	506,280	286,532	648,788	-	-
2	% Distribution	100.000%	Ln1	0.000%	0.000%	35.119%	19.876%	45.005%	0.000%	0.000%
3	General Support Assets	1,237,631	Ln1a	-	-	501,579	93,286	642,766	-	-
4	% Distribution	100.000%	Ln3	0.000%	0.000%	40.527%	7.538%	51.935%	0.000%	0.000%
5	Goodwill	-	Direct							
6	Cash Working Capital	137,638	Ln4	-	-	63,199	11,754	80,988	-	-

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Central Office Equipment Separation

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Ln	Description	Total Operating	Allocation Basis	Interstate Message Toll	Special Access	Intrastate Message Toll	Special Access	Other
Separation Factors								
1	Operator Work Seconds	0.0000%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
2	Loop Factor	100.0000%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
3	Rel MOU's-Tandem Switching	320,947	Input	171,114	-	149,833	-	-
4	Dial Equipment Minutes	320,947	Input	171,114	-	149,833	-	-
5	Rel IX Trunk	100.0000%	Input	50.13%	0.00%	49.87%	0.00%	-
6	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
7	Operator Systems Equipment	-	Ln1	-	-	-	-	-
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	19,486,118	Ln3	10,389,104	-	9,097,014	-	-
10	Local Switching Equipment	-	Ln4	-	-	-	-	-
11	Total Switching	19,486,118	Ln9-10	10,389,104	-	9,097,014	-	-
12	% Distribution	100.000%	Ln11	53.315%	0.000%	46.685%	0.000%	0.000%
13	Exchange Circuit	-	Direct	-	-	-	-	-
14	Subscriber Circuit	-	Ln2	-	-	-	-	-
15	Interexchange Circuit	14,234,625	Ln5	7,135,818	-	7,098,807	-	-
16	Host/Remote Circuit	-	Ln6	-	-	-	-	-
17	Total Transmission	14,234,625	Ln13-16	7,135,818	-	7,098,807	-	-
18	% Distribution	100.000%	Ln17	50.130%	0.000%	49.870%	0.000%	0.000%
19	Total Central Office Equipment	33,720,743	Ln7+11+17	17,524,922	-	16,195,821	-	-
20	% Distribution	100.000%	Ln19	51.971%	0.000%	48.029%	0.000%	0.000%

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Central Office Equipment Allocation

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separation Factors										
1	Operator Work Seconds	0.00%			0.00%					0.00%
2	Loop Factor	100.00%		100.00%					0.00%	
3	Rel MOU's-Tandem Switching									
4	Dial Equipment Minutes									
5	Rel IX Trunk	100.00%				100.00%			0.00%	
6	Host/Remote MOU Miles									
7	Operator Systems Equipment	-	Ln1		-					-
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	10,389,104	Direct					#####		
10	Local Switching Equipment	-	Direct		-					
11	Total Switching	10,389,104	Ln9-10	-	-	-	-	#####	-	-
12	% Distribution	100.000%	Ln11	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%
13	Exchange Circuit	-	Direct			-				
14	Subscriber Circuit	-	Ln2	-					-	
15	Interexchange Circuit	7,135,818	Ln5			7,135,818			-	
16	Host/Remote Circuit	-	Direct			-				
17	Total Transmission	7,135,818	Ln13-16	-	-	7,135,818	-	-	-	-
18	% Distribution	100.000%	Ln17	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
19	Total Central Office Equipment	17,524,922	Ln7+11+17	-	-	7,135,818	-	#####	-	-
20	% Distribution	100.000%	Ln19	0.000%	0.000%	40.718%	0.000%	59.282%	0.000%	0.000%

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Central Office Equipment Allocation

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separation Factors										
1	Operator Work Seconds	0.00%			0.00%					0.00%
2	Loop Factor	100.00%		100.00%					0.00%	
3	Rel MOU's-Tandem Switching									
4	Dial Equipment Minutes									
5	Rel IX Trunk	100.00%				100.00%			0.00%	
6	Host/Remote MOU Miles									
7	Operator Systems Equipment	-	Ln1		-					-
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	9,097,014	Direct					9,097,014		
10	Local Switching Equipment	-	Direct		-					
11	Total Switching	9,097,014	Ln9-10	-	-	-	-	9,097,014	-	-
12	% Distribution	100.000%	Ln11	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%
13	Exchange Circuit	-	Direct			-				
14	Subscriber Circuit	-	Ln2	-					-	
15	Interexchange Circuit	7,098,807	Ln5			7,098,807			-	
16	Host/Remote Circuit	-	Direct			-				
17	Total Transmission	7,098,807	Ln13-16	-	-	7,098,807	-	-	-	-
18	% Distribution	100.000%	Ln17	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
19	Total Central Office Equipment	16,195,821	Ln7+11+17	-	-	7,098,807	-	9,097,014	-	-
20	% Distribution	100.000%	Ln19	0.000%	0.000%	43.831%	0.000%	56.169%	0.000%	0.000%

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**Information Orig/Term and C&WF
Separation**

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Separations Factors								
1	Subscriber Plant Factor	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
2	Equivalent Loops	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
3	Rel MOU's-Exchange Trunk	100.00%	Input	0.00%	0.00%	0.00%	0.00%	100.00%
4	IX Circuit Miles	100.00%	Input	55.28%	0.00%	44.72%	0.00%	0.00%
5	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
6	Information Origination/Termination	-	Ln1	-	-	-	-	-
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities								
8	Subscriber Line	-	Ln2	-	-	-	-	-
9	Exchange Trunk	-	Ln3	-	-	-	-	-
10	Interexchange Trunk	2,952,316	Ln4	1,632,040	-	1,320,276	-	-
11	Host/Remote	-	Ln5	-	-	-	-	-
12	Total Cable & Wire Facilities	2,952,316	Ln8-11	1,632,040	-	1,320,276	-	-
13	% Distribution	100.000%	Ln12	55.280%	0.000%	44.720%	0.000%	0.000%

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**Information Orig/Term and C&WF
Allocation**

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separations Factors										
1	Subscriber Plant Factor									
2	Equivalent Loops	100.00%	Input	100.00%					0.00%	
3	Rel MOU's-Exchange Trunk									
4	IX Circuit Miles	100.00%	Input				100.00%		0.00%	
5	Host/Remote MOU Miles									
6	Information Origination/Termination	-	Direct	-						
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities										
8	Subscriber Line	-	Ln2	-					-	
9	Exchange Trunk	-	Direct				-			
10	Interexchange Trunk	1,632,040	Ln4				1,632,040		-	
11	Host/Remote	-	Direct				-			
12	Total Cable & Wire Facilities	<u>1,632,040</u>	Ln8-11	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,632,040</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	% Distribution	100.000%	Ln12	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%

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Information Orig/Term and C&WF
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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separations Factors										
1	Subscriber Plant Factor									
2	Equivalent Loops	100.00%	Input	100.00%					0.00%	
3	Rel MOU's-Exchange Trunk									
4	IX Circuit Miles	100.00%	Input				100.00%		0.00%	
5	Host/Remote MOU Miles									
6	Information Origination/Termination	-	Direct	-						
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities										
8	Subscriber Line	-	Ln2	-					-	
9	Exchange Trunk	-	Direct				-			
10	Interexchange Trunk	1,320,276	Ln4				1,320,276		-	
11	Host/Remote	-	Direct				-			
12	Total Cable & Wire Facilities	<u>1,320,276</u>	Ln8-11	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,320,276</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	% Distribution	100.000%	Ln12	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%

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Other Telephone Plant Separation

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factor							
1	Telephone Plant in Service	41,440,171	S-2, Ln9	21,514,612	-	19,925,559	-	-
2	Cable & Wire Facilities	2,952,316	S-5, Ln12	1,632,040	-	1,320,276	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	General Support, COE, IOT and C&W	39,003,057	S-7, Ln7	20,249,329	-	18,753,728	-	-
5	Plant Under Construction	584,816	Ln1	303,621	-	281,195	-	-
6	Materials and Supplies	-	Ln2	-	-	-	-	-
7	Equal Access Equipment	-	Ln3	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-
9	Intangible Assets	2,437,114	Ln4	1,265,283	-	1,171,831	-	-

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Other Telecommunications Plant
Allocation

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Allocation Factor									
1	Telephone Plant in Service	21,514,612	A-2, Ln9	-	-	8,014,024	1,832,895	#####	-	-
2	Cable & Wire Facilities									
3	Equal Access MOU's									
4	General Support, COE, IOT and C&W	20,249,329	A-7, Ln7	-	-	7,542,716	1,725,102	#####	-	-
5	Plant Under Construction	303,621	Ln1	-	-	113,096	25,866	164,658	-	-
6	Materials and Supplies	-	Ln4	-	-	-	-	-	-	-
7	Equal Access Equipment	-	Ln4	-	-	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-	-	-
9	Intangible Assets	1,265,283	Ln4	-	-	471,308	107,793	686,182	-	-

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**Other Telecommunications Plant
Allocation**

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Allocation Factor									
1	Telephone Plant in Service	19,925,559	A-2, Ln9	-	-	8,075,298	1,501,889	#####	-	-
2	Cable & Wire Facilities									
3	Equal Access MOU's									
4	General Support, COE, IOT and C&W	18,753,728	A-7, Ln7	-	-	7,600,386	1,413,562	9,739,780	-	-
5	Plant Under Construction	281,195	Ln1	-	-	113,961	21,195	146,039	-	-
6	Materials and Supplies	-	Ln4	-	-	-	-	-	-	-
7	Equal Access Equipment	-	Ln4	-	-	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-	-	-
9	Intangible Assets	1,171,831	Ln4	-	-	474,912	88,327	608,592	-	-

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Accumulated Depreciation / Amortization
Separation

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Ln	Description	Total Operating	Allocation Basis	Interstate Message Toll	Special Access	Intrastate Message Toll	Special Access	Other
Separation Factors								
1	General Support Facilities	2,329,998	S-3, Ln3	1,092,367	-	1,237,631	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	19,486,118	S-4, Ln11	10,389,104	-	9,097,014	-	-
4	Central Office Equipment-Transmission	14,234,625	S-4, Ln17	7,135,818	-	7,098,807	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	2,952,316	S-5, Ln12	1,632,040	-	1,320,276	-	-
7	General Support, COE, IOT and C&W	39,003,057	Ln1-6	20,249,329	-	18,753,728	-	-
8	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
9	Intangible Assets	2,437,114	S-6, Ln9	1,265,283	-	1,171,831	-	-
Accumulated Depreciation								
10	General Support	(1,882,011)	Ln1	(882,338)	-	(999,672)	-	-
11	COE Operator	-	Ln2	-	-	-	-	-
12	COE Switching	(15,378,920)	Ln3	(8,199,334)	-	(7,179,585)	-	-
13	COE Transmission	(8,494,194)	Ln4	(4,258,140)	-	(4,236,055)	-	-
14	Information Orig/Term	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	(1,170,349)	Ln6	(646,969)	-	(523,380)	-	-
16	Total Accumulated Depreciation	<u>(26,925,474)</u>	Ln10-15	<u>(13,986,781)</u>	-	<u>(12,938,692)</u>	-	-
Accumulated Amortization								
17	Tangible Assets	-	Ln8	-	-	-	-	-
18	Intangible Assets	-	Ln9	-	-	-	-	-
19	Total Accumulated Amortization	-	Ln17-18	-	-	-	-	-
20	Total Accum Depr & Amort	<u>(26,925,474)</u>		<u>(13,986,781)</u>	-	<u>(12,938,692)</u>	-	-
21	% Distribution	100.000%	Ln20	51.946%	0.000%	48.054%	0.000%	0.000%
22	Net Operating Deferred Income Tax	-	Ln7	-	-	-	-	-

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Accumulated Depreciation /
Amortization Allocation

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separation Factors										
1	General Support Facilities	1,092,367		-	-	406,898	93,062	592,407	-	-
2	Central Office Equipment-Operator	-		-	-	-	-	-	-	-
3	Central Office Equipment-Switching	10,389,104		-	-	-	-	#####	-	-
4	Central Office Equipment-Transmission	7,135,818		-	-	7,135,818	-	-	-	-
5	Information Orig/Term Equipment	-		-	-	-	-	-	-	-
6	Cable & Wire Facilities	1,632,040		-	-	-	1,632,040	-	-	-
7	General Support, COE, IOT and C&W	20,249,329		-	-	7,542,716	1,725,102	#####	-	-
8	Tangible Assets	-		-	-	-	-	-	-	-
9	Intangible Assets	1,265,283		-	-	471,308	107,793	686,182	-	-
Accumulated Depreciation										
10	General Support	(882,338)		-	-	(328,664)	(75,169)	(478,505)	-	-
11	COE Operator	-		-	-	-	-	-	-	-
12	COE Switching	(8,199,334)		-	-	-	-	(8,199,334)	-	-
13	COE Transmission	(4,258,140)		-	-	(4,258,140)	-	-	-	-
14	Information Orig/Term	-		-	-	-	-	-	-	-
15	Cable & Wire Facilities	(646,969)		-	-	-	(646,969)	-	-	-
16	Total Accumulated Depreciation	<u>(13,986,781)</u>		-	-	(4,586,804)	(722,138)	(8,677,839)	-	-
Accumulated Amortization										
17	Tangible Assets	-		-	-	-	-	-	-	-
18	Intangible Assets	-		-	-	-	-	-	-	-
19	Total Accumulated Amortization	<u>-</u>		-	-	-	-	-	-	-
20	Total Accum Depr & Amort	<u>(13,986,781)</u>		-	-	(4,586,804)	(722,138)	(8,677,839)	-	-
21	% Distribution	100.000%		0.000%	0.0000%	32.7939%	5.1630%	62.0431%	0.0000%	0.0000%
22	Net Operating Deferred Income Tax	-		-	-	-	-	-	-	-

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Accumulated Depreciation /
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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separation Factors										
1	General Support Facilities	1,237,631		-	-	501,579	93,286	642,766	-	-
2	Central Office Equipment-Operator	-		-	-	-	-	-	-	-
3	Central Office Equipment-Switching	9,097,014		-	-	-	-	9,097,014	-	-
4	Central Office Equipment-Transmission	7,098,807		-	-	7,098,807	-	-	-	-
5	Information Orig/Term Equipment	-		-	-	-	-	-	-	-
6	Cable & Wire Facilities	1,320,276		-	-	-	1,320,276	-	-	-
7	General Support, COE, IOT and C&W	18,753,728		-	-	7,600,386	1,413,562	9,739,780	-	-
8	Tangible Assets	-		-	-	-	-	-	-	-
9	Intangible Assets	1,171,831		-	-	474,912	88,327	608,592	-	-
Accumulated Depreciation										
10	General Support	(999,672)		-	-	(405,141)	(75,350)	(519,182)	-	-
11	COE Operator	-		-	-	-	-	-	-	-
12	COE Switching	(7,179,585)		-	-	-	-	(7,179,585)	-	-
13	COE Transmission	(4,236,055)		-	-	(4,236,055)	-	-	-	-
14	Information Orig/Term	-		-	-	-	-	-	-	-
15	Cable & Wire Facilities	(523,380)		-	-	-	(523,380)	-	-	-
16	Total Accumulated Depreciation	<u>(12,938,692)</u>		-	-	(4,641,196)	(598,730)	(7,698,767)	-	-
Accumulated Amortization										
17	Tangible Assets	-		-	-	-	-	-	-	-
18	Intangible Assets	-		-	-	-	-	-	-	-
19	Total Accumulated Amortization	<u>-</u>		-	-	-	-	-	-	-
20	Total Accum Depr & Amort	<u>(12,938,692)</u>		-	-	(4,641,196)	(598,730)	(7,698,767)	-	-
21	% Distribution	100.000%		0.000%	0.0000%	35.8707%	4.6274%	59.5019%	0.0000%	0.0000%
22	Net Operating Deferred Income Tax	-		-	-	-	-	-	-	-

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Summary of Operating Expense and Tax

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Operating Expense and Tax Summary							
1	General Support Expense	222,680	S-9, Ln5	104,399	-	118,282	-	-
2	Central Office Expense	755,764	S-9, Ln6	392,776	-	362,988	-	-
3	Information Orig/Term Expense	-	S-9, Ln7	-	-	-	-	-
4	Cable & Wire Facilities Expense	496,337	S-9, Ln8	274,375	-	221,962	-	-
5	Network Operations Expense	804,321	S-10, Ln9	420,155	-	384,167	-	-
6	Marketing Expense	608,480	S-11, Ln10	152,120	-	456,360	-	-
7	Services Expense	49,090	S-11, Ln22	32,968	-	16,122	-	-
8	Corporate Expense	301,398	S-12, Ln5	141,304	-	160,094	-	-
9	Subtotal Operating Expenses	3,238,071	Ln1-8	1,518,097	-	1,719,975	-	-
10	% Distribution	100.000%	Ln9	46.883%	0.000%	53.117%	0.000%	0.000%
11	Depreciation and Amortization	5,067,202	S-10, Ln21	2,631,247	-	2,435,956	-	-
12	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
13	Equal Access Expense	-	S-12, Ln7	-	-	-	-	-
14	Rent Revenue		S-12, Ln12					
15	Total Operating Expense and Tax	8,305,273	Ln9-14	4,149,344	-	4,155,931	-	-
16	% Distribution	100.000%	Ln15	49.960%	0.000%	50.040%	0.000%	0.000%

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Summary of Operating Expense and
Tax

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Operating Expense and Tax Summary									
1	General Support Expense	104,399	A-9, Ln5	-	-	38,888	8,894	56,617	-	-
2	Central Office Expense	392,776	A-9, Ln6	-	-	159,931	-	232,845	-	-
3	Information Orig/Term Expense	-	A-9, Ln7	-	-	-	-	-	-	-
4	Cable & Wire Facilities Expense	274,375	A-9, Ln8	-	-	-	274,375	-	-	-
5	Network Operations Expense	420,155	A-10, Ln9	-	-	156,504	35,794	227,856	-	-
6	Marketing Expense	152,120	A-11, Ln10	-	-	56,664	12,960	82,497	-	-
7	Services Expense	32,968	A-11, Ln22	-	-	12,280	2,809	17,880	-	-
8	Corporate Expense	141,304	A-12, Ln5	-	-	42,798	36,197	62,310	-	-
9	Subtotal Operating Expenses	1,518,097	Ln1-8	-	-	467,065	371,029	680,005	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	30.767%	24.440%	44.793%	0.000%	0.000%
11	Depreciation and Amortization	2,631,247	A-10, Ln21	-	-	833,682	92,694	1,704,871	-	-
12	Other Operating Tax	-	A-12, Ln11	-	-	-	-	-	-	-
13	Equal Access Expense	-	A-12, Ln7	-	-	-	-	-	-	-
14	Rent Revenue	-	A-12, Ln12	-	-	-	-	-	-	-
15	Total Operating Expense and Tax	4,149,344	Ln9-14	-	-	1,300,747	463,723	2,384,876	-	-
16	% Distribution	100.000%	Ln15	0.000%	0.000%	31.348%	11.176%	57.476%	0.000%	0.000%

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Summary of Operating Expense and
Tax

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Operating Expense and Tax Summary									
1	General Support Expense	118,282	A-9, Ln5	-	-	47,937	8,915	61,430	-	-
2	Central Office Expense	362,988	A-9, Ln6	-	-	159,102	-	203,886	-	-
3	Information Orig/Term Expense	-	A-9, Ln7	-	-	-	-	-	-	-
4	Cable & Wire Facilities Expense	221,962	A-9, Ln8	-	-	-	221,962	-	-	-
5	Network Operations Expense	384,167	A-10, Ln9	-	-	155,693	28,957	199,518	-	-
6	Marketing Expense	456,360	A-11, Ln10	-	-	184,951	34,398	237,011	-	-
7	Services Expense	16,122	A-11, Ln22	-	-	6,534	1,215	8,373	-	-
8	Corporate Expense	160,094	A-12, Ln5	-	-	56,224	31,820	72,050	-	-
9	Subtotal Operating Expenses	1,719,975	Ln1-8	-	-	610,441	327,267	782,268	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	35.491%	19.027%	45.481%	0.000%	0.000%
11	Depreciation and Amortization	2,435,956	A-10, Ln21	-	-	845,072	77,909	1,512,974	-	-
12	Other Operating Tax	-	A-12, Ln11	-	-	-	-	-	-	-
13	Equal Access Expense	-	A-12, Ln7	-	-	-	-	-	-	-
14	Rent Revenue	-	A-12, Ln12	-	-	-	-	-	-	-
15	Total Operating Expense and Tax	4,155,931	Ln9-14	-	-	1,455,513	405,176	2,295,242	-	-
16	% Distribution	100.000%	Ln15	0.000%	0.000%	35.023%	9.749%	55.228%	0.000%	0.000%

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Plant Specific Operations Expense
Separations

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Allocation Factors								
1	General Support Assets	2,329,998	S-3, Ln3	1,092,367	-	1,237,631	-	-
2	Central Office Equipment	33,720,743	S-4, Ln19	17,524,922	-	16,195,821	-	-
3	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
4	Cable & Wire Facilities	2,952,316	S-5, Ln12	1,632,040	-	1,320,276	-	-
5	General Support Expense	222,680	Ln1	104,399	-	118,282	-	-
6	Central Office Expense	755,764	Ln2	392,776	-	362,988	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-
8	Cable & Wire Facilities	496,337	Ln4	274,375	-	221,962	-	-
9	Total Plant Specific Expense	1,474,781	Ln5-8	771,550	-	703,232	-	-
10	% Distribution	100.000%	Ln9	52.316%	0.000%	47.684%	0.000%	0.000%
11	Plant Specific excl General Support	1,252,101	Ln6-8	667,151	-	584,950	-	-
12	% Distribution	100.000%	Ln11	53.283%	0.000%	46.718%	0.000%	0.000%

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Plant Specific Expense Allocation

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	General Support Assets	1,092,367	A-3, Ln3	-	-	406,898	93,062	592,407	-	-
2	Central Office Equipment	17,524,922	A-4, Ln19	-	-	7,135,818	-	#####	-	-
3	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
4	Cable & Wire Facilities	1,632,040	A-5, Ln12	-	-	-	1,632,040	-	-	-
5	General Support Expense	104,399	Ln1	-	-	38,888	8,894	56,617	-	-
6	Central Office Expense	392,776	Ln2	-	-	159,931	-	232,845	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-	-	-
8	Cable & Wire Facilities	274,375	Ln4	-	-	-	274,375	-	-	-
9	Total Plant Specific Expense	771,550	Ln5-8	-	-	198,819	283,269	289,462	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	25.769%	36.714%	37.517%	0.000%	0.000%
11	Plant Specific excl General Support	667,151	Ln6-8	-	-	159,931	274,375	232,845	-	-
12	% Distribution	100.000%	Ln11	0.000%	0.000%	23.972%	41.126%	34.901%	0.000%	0.000%

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Plant Specific Expense Allocation

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	General Support Assets	1,237,631	A-3, Ln3	-	-	501,579	93,286	642,766	-	-
2	Central Office Equipment	16,195,821	A-4, Ln19	-	-	7,098,807	-	9,097,014	-	-
3	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
4	Cable & Wire Facilities	1,320,276	A-5, Ln12	-	-	-	1,320,276	-	-	-
5	General Support Expense	118,282	Ln1	-	-	47,937	8,915	61,430	-	-
6	Central Office Expense	362,988	Ln2	-	-	159,102	-	203,886	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-	-	-
8	Cable & Wire Facilities	221,962	Ln4	-	-	-	221,962	-	-	-
9	Total Plant Specific Expense	703,232	Ln5-8	-	-	207,039	230,877	265,316	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	29.441%	32.831%	37.728%	0.000%	0.000%
11	Plant Specific excl General Support	584,950	Ln6-8	-	-	159,102	221,962	203,886	-	-
12	% Distribution	100.000%	Ln11	0.000%	0.000%	27.199%	37.946%	34.855%	0.000%	0.000%

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Plant Nonspecific Operations Expense
Separations

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Ln	Description	Total Operating	Allocation Basis	Interstate Message Toll	Special Access	Intrastate Message Toll	Special Access	Other
Allocation Factors								
1	General Support Facilities	2,329,998	S-3, Ln3	1,092,367	-	1,237,631	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	19,486,118	S-4, Ln11	10,389,104	-	9,097,014	-	-
4	Central Office Equipment-Transmission	14,234,625	S-4, Ln17	7,135,818	-	7,098,807	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	2,952,316	S-5, Ln12	1,632,040	-	1,320,276	-	-
7	COE, IOT, and C&W	36,673,059	Ln2-6	19,156,962	-	17,516,097	-	-
8	Gen Supp, COE, IOT and C&W	39,003,057	Ln1-6	20,249,329	-	18,753,728	-	-
9	Network Operations Expense	804,321	Ln7	420,155	-	384,167	-	-
Depreciation Expense								
10	General Support Facilities	354,594	Ln1	166,243	-	188,350	-	-
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-
12	Central Office Equipment-Switching	2,819,187	Ln3	1,503,061	-	1,316,126	-	-
13	Central Office Equipment-Transmission	1,386,530	Ln4	695,068	-	691,463	-	-
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	110,331	Ln6	60,991	-	49,340	-	-
16	Total Depreciation Expense	4,670,641	Ln10-15	2,425,363	-	2,245,279	-	-
17	% Distribution	100.000%	Ln16	51.928%	0.000%	48.072%	0.000%	0.000%
Amortization Expense								
18	Tangible Assets	-	Ln8	-	-	-	-	-
19	Intangible Assets	396,561	Ln8	205,884	-	190,677	-	-
20	Total Amortization Expense	396,561	Ln18-19	205,884	-	190,677	-	-
21	Total Depreciation & Amortization	5,067,202	Ln20	2,631,247	-	2,435,956	-	-
22	% Distribution	100.000%	Ln21	51.927%	0.000%	48.073%	0.000%	0.000%

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Plant Nonspecific Expense
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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	General Support Facilities	1,092,367	A-3, Ln3	-	-	406,898	93,062	592,407	-	-
2	Central Office Equipment-Operator	-	A-4, Ln7	-	-	-	-	-	-	-
3	Central Office Equipment-Switching	10,389,104	A-4, Ln11	-	-	-	-	#####	-	-
4	Central Office Equipment-Transmission	7,135,818	A-4, Ln17	-	-	7,135,818	-	-	-	-
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
6	Cable & Wire Facilities	1,632,040	A-5, Ln12	-	-	-	1,632,040	-	-	-
7	COE, IOT, and C&W	19,156,962	Ln2-6	-	-	7,135,818	1,632,040	#####	-	-
8	Gen Supp, COE, IOT and C&W	20,249,329	Ln1-6	-	-	7,542,716	1,725,102	#####	-	-
9	Network Operations Expense	420,155	Ln7	-	-	156,504	35,794	227,856	-	-
Depreciation Expense										
10	General Support Facilities	166,243	Ln1	-	-	61,924	14,163	90,156	-	-
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-	-	-
12	Central Office Equipment-Switching	1,503,061	Ln3	-	-	-	-	1,503,061	-	-
13	Central Office Equipment-Transmission	695,068	Ln4	-	-	695,068	-	-	-	-
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-	-	-
15	Cable & Wire Facilities	60,991	Ln6	-	-	-	60,991	-	-	-
16	Total Depreciation Expense	2,425,363	Ln10-15	-	-	756,992	75,154	1,593,217	-	-
17	% Distribution	100.000%	Ln16	0.000%	0.000%	31.212%	3.099%	65.690%	0.000%	0.000%
Amortization Expense										
18	Tangible Assets	-	Ln8	-	-	-	-	-	-	-
19	Intangible Assets	205,884	Ln8	-	-	76,690	17,540	111,654	-	-
20	Total Amortization Expense	205,884	Ln18-19	-	-	76,690	17,540	111,654	-	-
21	Total Depreciation & Amortization	2,631,247	Ln20	-	-	833,682	92,694	1,704,871	-	-
22	% Distribution	100.000%	Ln21	0.000%	0.000%	31.684%	3.523%	64.793%	0.000%	0.000%

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Plant Nonspecific Expense
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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	General Support Facilities	1,237,631	A-3, Ln3	-	-	501,579	93,286	642,766	-	-
2	Central Office Equipment-Operator	-	A-4, Ln7	-	-	-	-	-	-	-
3	Central Office Equipment-Switching	9,097,014	A-4, Ln11	-	-	-	-	9,097,014	-	-
4	Central Office Equipment-Transmission	7,098,807	A-4, Ln17	-	-	7,098,807	-	-	-	-
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
6	Cable & Wire Facilities	1,320,276	A-5, Ln12	-	-	-	1,320,276	-	-	-
7	COE, IOT, and C&W	17,516,097	Ln2-6	-	-	7,098,807	1,320,276	9,097,014	-	-
8	Gen Supp, COE, IOT and C&W	18,753,728	Ln1-6	-	-	7,600,386	1,413,562	9,739,780	-	-
9	Network Operations Expense	384,167	Ln7	-	-	155,693	28,957	199,518	-	-
Depreciation Expense										
10	General Support Facilities	188,350	Ln1	-	-	76,333	14,197	97,820	-	-
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-	-	-
12	Central Office Equipment-Switching	1,316,126	Ln3	-	-	-	-	1,316,126	-	-
13	Central Office Equipment-Transmission	691,463	Ln4	-	-	691,463	-	-	-	-
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-	-	-
15	Cable & Wire Facilities	49,340	Ln6	-	-	-	49,340	-	-	-
16	Total Depreciation Expense	2,245,279	Ln10-15	-	-	767,796	63,537	1,413,946	-	-
17	% Distribution	100.000%	Ln16	0.000%	0.000%	34.196%	2.830%	62.974%	0.000%	0.000%
Amortization Expense										
18	Tangible Assets	-	Ln8	-	-	-	-	-	-	-
19	Intangible Assets	190,677	Ln8	-	-	77,276	14,372	99,028	-	-
20	Total Amortization Expense	190,677	Ln18-19	-	-	77,276	14,372	99,028	-	-
21	Total Depreciation & Amortization	2,435,956	Ln20	-	-	845,072	77,909	1,512,974	-	-
22	% Distribution	100.000%	Ln21	0.000%	0.000%	34.692%	3.198%	62.110%	0.000%	0.000%

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Customer Operations Expense Separations

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Ln	Description	Total Operating	Allocation Basis	Interstate Message Toll	Special Access	Intrastate Message Toll	Special Access	Other
Allocation Factors								
1	Subscriber Line Usage	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
2	Operator Services	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
3	End User Billed Revenue	-	Input	-	-	-	-	-
4	IX Carrier Billed Revenue	11,493,529	Input	7,718,797	-	3,774,732	-	-
5	Business Office Contacts	-	Input	-	-	-	-	-
6	Billing Inquiry Contacts	-	Input	-	-	-	-	-
7	IX Carrier Service Order Contacts	11,493,529	Input	7,718,797	-	3,774,732	-	-
8	IX Carrier Billing Inquiry Contacts	11,493,529	Input	7,718,797	-	3,774,732	-	-
9	Carrier Access Billing Factor	100%	Input	50%	0%	50%	0%	0%
Customer Operations Expenses								
10	Marketing	608,480	Ln1	152,120	-	456,360	-	-
11	Operator Services	-	Ln2	-	-	-	-	-
12	Directory	-	Ln1	-	-	-	-	-
Local Business Office								
13	End User Service Order	-	Ln5	-	-	-	-	-
14	End User Payment & Collection	-	Ln3	-	-	-	-	-
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-
16	IX Carrier Service Order	29,454	Ln7	19,781	-	9,673	-	-
17	IX Carrier Payment & Collection	2,945	Ln8	1,978	-	967	-	-
18	IX Carrier Billing Inquiry	16,691	Ln8	11,209	-	5,482	-	-
Customer Services								
19	Other Billing & Collection	-	Ln5	-	-	-	-	-
20	End User Common Line	-	Direct	-	-	-	-	-
21	Carrier Access Billing	-	Ln9	-	-	-	-	-
22	Total Services Expense	49,090	Ln13-21	32,968	-	16,122	-	-
23	% Distribution	99.999%	Ln22	67.158%	0.000%	32.841%	0.000%	0.000%
24	Total Customer Operations Expense	657,571	Ln10-21	185,088	-	472,482	-	-
25	% Distribution	100.000%	Ln24	28.147%	0.000%	71.853%	0.000%	0.000%

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Customer Operations Expense
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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	Subscriber Line Usage									
2	Operator Services	0.00%	Input		0.00%					0.00%
3	End User Billed Revenue	100.00%	A-4, Ln2	100.00%					0.00%	
4	IX Carrier Billed Revenue	19,156,962	A-3, Ln1a		-	7,135,818	1,632,040	#####	-	
5	Business Office Contacts									
6	Billing Inquiry Contacts									
7	IX Carrier Service Order Contacts	19,156,962	A-3, Ln1a		-	7,135,818	1,632,040	#####	-	
8	IX Carrier Billing Inquiry Contacts	19,156,962	A-3, Ln1a		-	7,135,818	1,632,040	#####	-	
9	Carrier Access Billing Factor	19,156,962	A-3, Ln1a		-	7,135,818	1,632,040	#####	-	
Customer Operations Expenses										
10	Marketing	152,120	A-10, Ln8	-	-	56,664	12,960	82,497	-	-
11	Operator Services	-	Ln2		-					-
12	Directory	-	Direct		-					
Local Business Office										
13	End User Service Order	-	Direct						-	
14	End User Payment & Collection	-	Ln3	-	-	-	-	-	-	-
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-	-	-
16	IX Carrier Service Order	19,781	Ln7	-	-	7,368	1,685	10,728	-	-
17	IX Carrier Payment & Collection	1,978	Ln8	-	-	737	169	1,073	-	-
18	IX Carrier Billing Inquiry	11,209	Ln8	-	-	4,175	955	6,079	-	-
Customer Services										
19	Other Billing & Collection	-	Direct							-
20	End User Common Line	-	Direct	-						
21	Carrier Access Billing	-	Ln9	-	-	-	-	-	-	-
22	Total Services Expense	32,968	Ln13-21	-	-	12,280	2,809	17,880	-	-
23	% Distribution	100.003%	Ln22	0.000%	0.000%	37.248%	8.520%	54.234%	0.000%	0.000%
24	Total Customer Operations Expense	185,088	Ln10-21	-	-	68,944	15,769	100,377	-	-
25	% Distribution	100.001%	Ln24	0.000%	0.000%	37.249%	8.520%	54.232%	0.000%	0.000%

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Customer Operations Expense
Allocation

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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	Subscriber Line Usage									
2	Operator Services	0.00%	Input		0.00%					0.00%
3	End User Billed Revenue	100.00%	A-4, Ln2	100.00%					0.00%	
4	IX Carrier Billed Revenue	17,516,097	A-3, Ln1a		-	7,098,807	1,320,276	9,097,014	-	
5	Business Office Contacts									
6	Billing Inquiry Contacts									
7	IX Carrier Service Order Contacts	17,516,097	A-3, Ln1a		-	7,098,807	1,320,276	9,097,014	-	
8	IX Carrier Billing Inquiry Contacts	17,516,097	A-3, Ln1a		-	7,098,807	1,320,276	9,097,014	-	
9	Carrier Access Billing Factor	17,516,097	A-3, Ln1a		-	7,098,807	1,320,276	9,097,014	-	
Customer Operations Expenses										
10	Marketing	456,360	A-10, Ln8	-	-	184,951	34,398	237,011	-	-
11	Operator Services	-	Ln2		-					-
12	Directory	-	Direct		-					
Local Business Office										
13	End User Service Order	-	Direct						-	
14	End User Payment & Collection	-	Ln3	-	-	-	-	-	-	-
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-	-	-
16	IX Carrier Service Order	9,673	Ln7	-	-	3,920	729	5,024	-	-
17	IX Carrier Payment & Collection	967	Ln8	-	-	392	73	502	-	-
18	IX Carrier Billing Inquiry	5,482	Ln8	-	-	2,222	413	2,847	-	-
Customer Services										
19	Other Billing & Collection	-	Direct							-
20	End User Common Line	-	Direct	-						
21	Carrier Access Billing	-	Ln9	-	-	-	-	-	-	-
22	Total Services Expense	16,122	Ln13-21	-	-	6,534	1,215	8,373	-	-
23	% Distribution	100.000%	Ln22	0.000%	0.000%	40.529%	7.536%	51.935%	0.000%	0.000%
24	Total Customer Operations Expense	472,482	Ln10-21	-	-	191,485	35,613	245,384	-	-
25	% Distribution	100.000%	Ln24	0.000%	0.000%	40.528%	7.537%	51.935%	0.000%	0.000%

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Other Operating Expense and Tax
Separations

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Allocation Factors								
1	Big Three Expense	2,713,993	S-3, Ln1	1,272,394	-	1,441,599	-	-
2	Telephone Plant In Service	41,440,171	S-2, Ln9	21,514,612	-	19,925,559	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	Net Telephone Plant	15,099,513	S-2, Ln18	7,831,452	-	7,268,062	-	-
5	Corporate Operating Expense	301,398	Ln1	141,304	-	160,094	-	-
6	% Distribution	100.000%	Ln5	46.883%	0.000%	53.117%	0.000%	0.000%
7	Equal Access Expense	-	Ln3	-	-	-	-	-
8	Interest Expense	301,398	Ln4	156,322	-	145,076	-	-
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-
10	State ITC Amortization	-	Ln2	-	-	-	-	-
11	Operating Taxes Other	-	Ln2	-	-	-	-	-

Onvoy
Year Ended 6/30/05

Corporate Operations Expense
Allocation

A-12
Part 69
6/30/2004

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	Big Three Expense	1,272,394	A-3, Ln1	-	-	385,379	325,938	561,078	-	-
2	Telephone Plant In Service	21,514,612	A-2, Ln9	-	-	8,014,024	1,832,895	#####	-	-
3	Equal Access MOU's									
4	Net Telephone Plant									
5	Corporate Operating Expense	141,304	Ln1	-	-	42,798	36,197	62,310	-	-
6	% Distribution	100.001%	Ln5	0.000%	0.000%	30.288%	25.616%	44.096%	0.000%	0.000%
7	Equal Access Expense	-	Direct		-					
8	Interest Expense	156,322	Ln2	-	-	58,229	13,318	84,776	-	-
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-	-	-
10	State ITC Amortization	-	Ln2	-	-	-	-	-	-	-
11	Operating Taxes Other	-	Ln2	-	-	-	-	-	-	-

Onvoy
Year Ended 6/30/05

Corporate Operations Expense
Allocation

A-12
Part 69
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Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	Big Three Expense	1,441,599	A-3, Ln1	-	-	506,280	286,532	648,788	-	-
2	Telephone Plant In Service	19,925,559	A-2, Ln9	-	-	8,075,298	1,501,889	#####	-	-
3	Equal Access MOU's									
4	Net Telephone Plant									
5	Corporate Operating Expense	160,094	Ln1	-	-	56,224	31,820	72,050	-	-
6	% Distribution	100.000%	Ln5	0.000%	0.000%	35.119%	19.876%	45.005%	0.000%	0.000%
7	Equal Access Expense	-	Direct		-					
8	Interest Expense	145,076	Ln2	-	-	58,795	10,935	75,345	-	-
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-	-	-
10	State ITC Amortization	-	Ln2	-	-	-	-	-	-	-
11	Operating Taxes Other	-	Ln2	-	-	-	-	-	-	-

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Period **Year Ended 6/30/05**

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Average Rate Base

Ln	Description A	Investment B	Exchange C	Inter- Exchange D	Host/Remote E	Accumulated Depreciation F	Depreciation G
1	General Support Facilities	2,329,998				(1,882,011)	354,594
2	Operator Systems Equipment	-				-	-
3	Central Office Switching Equipment	19,486,118		19,486,118		(15,378,920)	2,819,187
4	Central Office Transmission Equipment	14,234,625	-	14,234,625	-	(8,494,194)	1,386,530
5	Information Orig/Term Equipment	-				-	-
6	Cable and Wire Facilities	2,952,316	-	2,952,316	-	(1,170,349)	110,331
7	Tangible Assets						
8	Intangible Assets	2,437,114					396,561
9	Total	41,440,171	-	36,673,059	-	(26,925,474)	5,067,202
10	Plant Under Construction	584,816		Deferred Tax		-	
11	Goodwill	-					
12	Materials and Supplies	-					
13	Equal Access Equipment	-	IS	St			
14	Cash Working Capital	68,819	0.0411	0.0000			
	Expense					Expense	Rate
15	General Support Expense	222,680			FIT	-	0.340
16	Central Office Expense	755,764			SIT	-	0.065
17	Information Orig/Term Expense	-			Gross Receipts Tax		0.000
18	Cable & Wire Facilities Expense	496,337					ITC
19	Network Operations Expense	804,321			Federal		
20	Access Charge Expense	-			State		
21	Marketing Expense	608,480					
22	Operator Services	-					
23	Directory	-	Billing	Svc Order	Pay& Coll	Bill Inq	
24	End User Services	-	-	-	-	-	
25	IX Carrier Services	49,090	-	29,454	2,945	16,691	
26	Corporate Expense	301,398					
27	Total	3,238,071		60%	6%	34%	
28	Other Operating Tax	-					
29	Equal Access Expense	-					
30	Interest Expense	301,398					
31	Rent Revenue	-					
	Part 36 Factors	Total	IS Message Toll	IS Special Access	ST Message Toll	ST Special Access	Other
32	Loops	100.00%	25.00%	0.00%	75.00%	0.00%	0.00%
33	Switch MOU (000s)	320,947	171,114	-	149,833	-	-
34	Circuits	100.00%	50.13%	0.00%	49.87%	0.00%	0.00%
35	Circuit Miles	100.00%	55.28%	0.00%	44.72%	0.00%	0.00%
36	Host Remote	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	Operator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	S.O. Contacts	-	-	-	-	-	-
39	EU Billed Revenue	-	-	-	-	-	-
40	IX Contacts	11,493,529	7,718,797	-	3,774,732	-	-
41	IX Billed Revenue	11,493,529	7,718,797	-	3,774,732	-	-
42	CABs	100%	50%	0%	50%	0%	0%
43	Equal Access MOU	-	-	-	-	-	-
44	Rate of Return		11.25%	0.00%	11.50%	0.00%	0.00%
	Part 69 Factors		Common Line	Switching	Transport	Tandem	Other
45	Operator - Interstate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	Operator - Intrastate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Onvoy
Year Ended 6/30/05

Cash Working Capital Worksheet

CWC
Part 36
6/30/2004

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Ln	Description	Total Operating	Allocation Basis	Interstate Message Toll	Special Access	Intrastate Message Toll	Special Access	Other
	Operating Expense and Tax Summary							
1	Plant Specific Expenses	1,474,781	S-9, Ln11	771,550	-	703,232	-	-
2	Plant Non-Specific excl Depr & Amort	804,321	S-10, Ln9	420,155	-	384,167	-	-
3	Customer Expenses	657,571	S-11, Ln24	185,088	-	472,482	-	-
4	Corporate Expenses	301,398	S-12, Ln5	141,304	-	160,094	-	-
5	Equal Access Expenses	-	S-12, Ln7	-	-	-	-	-
6	Interest Expense	301,398	S-12, Ln8	156,322	-	145,076	-	-
7	Federal Income Tax	-	S-12, Ln9	-	-	-	-	-
8	State Income Tax	-	S-12, Ln10	-	-	-	-	-
9	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
10	Total Cash Working Capital Expense	<u>3,539,469</u>	Ln1-9	<u>1,674,419</u>	-	<u>1,865,051</u>	-	-
11	CWC Ratio		Input	4.110%	4.110%	0.000%	0.000%	
12	Cash Working Capital	<u><u>68,819</u></u>	Ln10*Ln11	<u><u>68,819</u></u>	-	-	-	-