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IDAHO PUBLIC UTILITIES COMMISSION

# ***ANNUAL REPORT***

OF

*RUR-T*

Rural Telephone Company

**NAME**

892 W. Madison Ave. Glenns Ferry, ID 83623

**ADDRESS**

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED December 31, 2005

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2005**

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IDAHO PUBLIC UTILITIES COMMISSION

**COMPANY INFORMATION**

Exact name of utility: Rural Telephone Company  
 Address of principal office: 892 West Madison Avenue  
 Telephone Number (Area Code\_208) 366-2614  
 Cities or towns served: Shoup, Boise River, Tipanuk, Three Creek, Atlanta, Prairie

Name and title of officer having custody of the general corporate books of account: \_\_\_\_\_  
James R. Martell, President

Address of office where corporate books are kept and phone number: \_\_\_\_\_  
Same as principal office

Organized under the laws of the State of: Idaho

Date of organization: 7/27/79

Form of organization (proprietorship, association, corporation): S-Corp

If a Subchapter S Corporation, please specify: \_\_\_\_\_

Name and address of controlling company, if any Martell Enterprises, Inc.

Names of affiliated companies. Give address and description of business: \_\_\_\_\_  
Pend Oreille Telephone Company - 892 W Madison Avenue, Glens Ferry, ID 83623 - Telecom  
Nehalem Telecommunications Inc, - 892 W Madison Avenue, Glens Ferry, ID 83623 - Telecom

**OFFICERS**

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

<b>Title</b>	<b>Name</b>	<b>Address</b>
President	James R. Martell	Same as above principal address
Vice-President	Michael J. Martell	Same as above principal address
Sec./Treasurer	Carmela M. Martell	Same as above principal address

**DIRECTORS**

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

<b>Name and Address</b>	<b>Term Expired or Current Term Will Expire</b>	<b>Meetings Attended This year</b>	<b>Fees Paid During Year</b>
James R. Martell	Non-terminating	12	18,000
Carmela M. Martell	Non-terminating	12	12,000
Michael J. Martell	Non-terminating	12	16,800
Angela Carpenter	Non-terminating	12	12,000
Andrea Roberts	Non-terminating	12	19,500
Mark R. Martell	Non-terminating	12	12,000
Matthew J. Martell	Non-terminating	12	13,000

Name of Chairman of the Board: James R. Martell

Name of Secretary (or Clerk) of Board: Carmela M. Martell

Number of Meetings of the Board during the year: 12

**MANAGERS**

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

<b>Name</b>	<b>Title</b>	<b>Wages and Bonuses Paid</b>
James R. Martell	President	100,000
Michael J. Martell	Vice-President	75,000
Carmela M. Martell	Sec./Treasurer	50,000
Mark R. Martell	Administrative Manager	72,000



**BALANCE SHEET**  
**Assets and Other Debits**

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Assets</b>			
1120 Cash and Equivalents	728,517	433,859	(294,658)
1130 Cash	-	-	-
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	106	-	(106)
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	52,988	64,186	11,198
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	1,057,270	217,400	(839,870)
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	339,788	343,108	3,320
1280 Prepayments	-	-	-
1290 Prepaid Rents	1,721	-	(1,721)
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	-	-	-
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	-	-	-
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	4,337,531	4,172,181	(165,350)
1402 Investment in Nonaffiliated Companies	-	-	-
1406 Nonregulated Investments	330,398	330,298	(100)
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	208,677	914,102	705,425
1438 Deferred Maintenance & Retirements	-	-	-
1439 Deferred Charges	-	-	-
1500 Other Jurisdiction Assets - Net	-	-	-
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	18,273,816	18,667,949	394,133
2002 Prop. Held for Future Telecom. Use	4,000	4,000	-
2003 Telecom. Plant under Constr. - Short Term	240,497	160,989	(79,508)
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	-	-	-
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(8,616,477)	(9,395,167)	(778,690)
3200 Accum. Depre. - Held for Future Use	-	-	-
3300 Accumulated Depreciation - Nonoperating	-	-	-
3400 Accumulated Amortization - Tangible	-	-	-
3410 Accum. Amort. - Capitalized Leases	-	-	-
3420 Accum. Amort. - Leasehold Improvements	-	-	-
3500 Accumulated Amortization - Intangible	-	-	-
3600 Accumulated Amortization - Other	-	-	-
<b>TOTAL ASSETS</b>	<b>16,958,832</b>	<b>15,912,905</b>	<b>(1,045,927)</b>

**BALANCE SHEET**  
**Liabilities & Stockholders' Equity**

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Liabilities</b>			
4010 Accounts Payable	1,074,404	336,661	(737,743)
4020 Notes Payable	1,000,000	1,000,000	-
4030 Advance Billings and Payments	24,893	30,435	5,542
4040 Customer Deposits	28,193	26,595	(1,598)
4050 Current Maturities - Long -Term Debt	283,156	275,719	(7,437)
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	-	-	-
4080 Other Taxes - Accrued	(2,374)	-	2,374
4100 Net Current Defer. Oper. Income Taxes	-	-	-
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	5,093	209,923	204,830
4130 Other Current Liabilities	4,294	-	(4,294)
<b>Long-Term Debt</b>			
4210 Funded Debt	5,672,978	5,227,626	(445,352)
4220 Premium on Long-Term Debt	-	-	-
4230 Discount on Long-Term Debt	-	-	-
4240 Reacquired Debt	-	-	-
4250 Obligations Under Capital Leases	-	-	-
4260 Advances from Affiliated Companies	1,984,620	1,667,833	(316,787)
4270 Other Long-Term Debt	29,024	-	(29,024)
<b>Other Liabilities &amp; Deferred Credits</b>			
4310 Other Long-Term Liabilities	-	-	-
4320 Unamort. Oper. Invest. Tax Credits - Net	-	-	-
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	-	-	-
4350 Net Noncur. Defer. Nonoper. Income Taxes	-	-	-
4360 Other Deferred Credits	-	-	-
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
<b>Stockholders' Equity</b>			
4510 Capital Stock	56,900	56,900	-
4520 Additional Paid-In Capital	10,197	10,197	-
4530 Treasury Stock	-	-	-
4540 Other Capital	-	-	-
4550 Retained Earnings	6,787,454	7,071,016	283,562
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>16,958,832</b>	<b>15,912,905</b>	<b>(1,045,927)</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE**

**TOTAL Company Basis**

**Analysis of Telecommunications Plant in Service**

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	126,005	75,048	-	-	201,053
2112 Motor Vehicles	310,222	-	(41,143)	-	269,079
2113 Aircraft	-	-	-	-	-
2114 Special Purpose Vehicles	-	-	-	-	-
2115 Garage Work Equipment	470,898	1,085	(13,125)	-	458,858
2116 Other Work Equipment	826,469	-	(9,915)	-	816,554
2121 Buildings	121,161	2,304	-	-	123,465
2122 Furniture	-	-	-	-	-
2123 Office Equipment	417,751	12,940	-	-	430,691
2124 General Purpose Computers	-	-	-	-	-
2211 Analog Electronic Switching	2,677,042	94,445	(12,764)	(2,876)	2,755,847
2212 Digital Electronic Switching	-	-	-	-	-
2215 Electro-Mechanical Switching	-	-	-	-	-
2220 Operator Systems	-	-	-	-	-
2231 Radio Systems	9,632	-	-	-	9,632
2232 Circuit Equipment	3,453,333	316,595	(100,078)	(97,020)	3,572,830
2311 Station Apparatus	-	-	-	-	-
2321 Customer Premises Wiring	-	-	-	-	-
2341 Large Private Branch Exchanges	-	-	-	-	-
2351 Public Telephone Terminal Equipment	-	-	-	-	-
2362 Other Terminal Equipment	-	-	-	-	-
2411 Poles	-	-	-	-	-
2421 Aerial Cable	10,265	-	-	-	10,265
2422 Underground Cable	-	-	-	-	-
2423 Buried Cable	9,184,551	159,759	-	(92)	9,344,218
2424 Submarine Cable	-	-	-	-	-
2426 Intrabuilding Network Cable	-	-	-	-	-
2431 Aerial Wire	-	-	-	-	-
2441 Conduit Systems	588,416	6,917	-	-	595,333
2681 Capital Leases	-	-	-	-	-
2682 Leasehold Improvements	82,070	2,053	-	-	84,123
2690 Intangibles	-	-	-	-	-
<b>TOTAL PLANT ACCOUNTS</b>	<b>18,277,815</b>	<b>671,146</b>	<b>(177,025)</b>	<b>(99,988)</b>	<b>18,671,948</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS**  
**IDAHO Operations Only**

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
<b>Analysis of Telecommunications Plant in Service</b>					
2111 Land	76,457	75,048	-	-	151,505
2112 Motor Vehicles	310,222	-	(41,143)	-	269,079
2113 Aircraft	-	-	-	-	-
2114 Special Purpose Vehicles	-	-	-	-	-
2115 Garage Work Equipment	-	-	-	-	-
2116 Other Work Equipment	470,898	1,085	(13,125)	-	458,858
2121 Buildings	459,367	-	(9,915)	-	449,452
2122 Furniture	121,161	2,304	-	-	123,465
2123 Office Equipment	-	-	-	-	-
2124 General Purpose Computers	417,751	12,940	-	-	430,691
2211 Analog Electronic Switching	-	-	-	-	-
2212 Digital Electronic Switching	1,055,038	59,497	(12,764)	-	1,101,771
2215 Electro-Mechanical Switching	-	-	-	-	-
2220 Operator Systems	-	-	-	-	-
2231 Radio Systems	9,632	-	-	-	9,632
2232 Circuit Equipment	2,100,650	105,173	(100,078)	(52,957)	2,052,788
2311 Station Apparatus	-	-	-	-	-
2321 Customer Premises Wiring	-	-	-	-	-
2341 Large Private Branch Exchanges	-	-	-	-	-
2351 Public Telephone Terminal Equipment	-	-	-	-	-
2362 Other Terminal Equipment	-	-	-	-	-
2411 Poles	-	-	-	-	-
2421 Aerial Cable	10,265	-	-	-	10,265
2422 Underground Cable	-	-	-	-	-
2423 Buried Cable	5,146,227	76,668	-	(411)	5,222,484
2424 Submarine Cable	-	-	-	-	-
2426 Intrabuilding Network Cable	-	-	-	-	-
2431 Aerial Wire	-	-	-	-	-
2441 Conduit Systems	305,358	4,414	-	-	309,772
2681 Capital Leases	-	-	-	-	-
2682 Leasehold Improvements	82,070	2,053	-	-	84,123
2690 Intangibles	-	-	-	-	-
<b>TOTAL PLANT ACCOUNTS</b>	<b>10,565,096</b>	<b>339,182</b>	<b>(177,025)</b>	<b>(53,368)</b>	<b>10,673,885</b>



**ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION**  
Account 3100

	TOTAL Company Basis				
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
<b>Analysis of Entries in Accumulated Depreciation</b>					
2112 Motor Vehicles	310,222	33.33	(5,130)	(35,383)	269,709
2113 Aircraft	-		-	-	-
2114 Special Purpose Vehicles	-		-	-	-
2115 Garage Work Equipment	470,898	14.3	(7,129)	3,191	466,960
2116 Other Work Equipment	192,918	Id- 3.0, NV - 2.8	24,023	(9,915)	207,026
2121 Buildings	91,099	12.5	15,222	-	106,321
2122 Furniture	-		-	-	-
2123 Office Equipment	417,751	20	12,940	-	430,691
2124 General Purpose Computers	-		-	-	-
2211 Analog Electronic Switching	1,868,232	Id - 12, NV - 5.26	134,168	(12,764)	1,989,636
2212 Digital Electronic Switching	-		-	-	-
2215 Electro-Mechanical Switching	-		-	-	-
2220 Operator Systems	9,632	20	-	-	9,632
2231 Radio Systems	1,424,619	Id - 10, NV - 5.26	277,251	(100,078)	1,601,792
2232 Circuit Equipment	-		-	-	-
2311 Station Apparatus	-		-	-	-
2321 Customer Premises Wiring	-		-	-	-
2341 Large Private Branch Exchanges	-		-	-	-
2351 Public Telephone Terminal Equipment	-		-	-	-
2362 Other Terminal Equipment	-		-	-	-
2411 Poles	749	5	513	-	1,262
2421 Aerial Cable	-		-	-	-
2422 Underground Cable	3,757,393	Id - 6.5&5, NV - 4	446,507	-	4,203,900
2423 Buried Cable	-		-	-	-
2424 Submarine Cable	-		-	-	-
2426 Intrabuilding Network Cable	-		-	-	-
2431 Aerial Wire	40,276	Id - 7, NV - 4	32,756	-	73,032
2441 Conduit Systems	32,688	3	2,518	-	35,206
2682 Leasehold improvements	-		-	-	-
<b>TOTAL</b>	<b>8,616,477</b>		<b>933,639</b>	<b>(154,949)</b>	<b>9,395,167</b>

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\*Please list individual depreciation rate for each account.

**ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION**  
Account 3100

IDAHO Operations Only

**Analysis of Entries in Accumulated Depreciation**

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112 Motor Vehicles	310,222	33.33	(5,130)	(35,383)	269,709
2113 Aircraft	-	-	-	-	-
2114 Special Purpose Vehicles	-	-	-	-	-
2115 Garage Work Equipment	-	-	-	-	-
2116 Other Work Equipment	470,898	14.3	(7,129)	3,191	466,960
2121 Buildings	84,470	3	13,744	(9,915)	88,299
2122 Furniture	91,099	12.5	15,222	-	106,321
2123 Office Equipment	-	-	-	-	-
2124 General Purpose Computers	417,751	20	12,940	-	430,691
2211 Analog Electronic Switching	-	-	-	-	-
2212 Digital Electronic Switching	1,055,038	12	48,510	(12,764)	1,090,784
2215 Electro-Mechanical Switching	-	-	-	-	-
2220 Operator Systems	-	-	-	-	-
2231 Radio Systems	9,632	20	-	-	9,632
2232 Circuit Equipment	1,074,774	10	206,292	(100,078)	1,180,988
2311 Station Apparatus	-	-	-	-	-
2321 Customer Premises Wiring	-	-	-	-	-
2341 Large Private Branch Exchanges	-	-	-	-	-
2351 Public Telephone Terminal Equipment	-	-	-	-	-
2362 Other Terminal Equipment	-	-	-	-	-
2411 Poles	-	-	-	-	-
2421 Aerial Cable	749	5	513	-	1,262
2422 Underground Cable	-	-	-	-	-
2423 Buried Cable	1,852,496	6.5	283,705	-	2,136,201
2424 Submarine Cable	-	5	-	-	-
2426 Intrauilding Network Cable	-	-	-	-	-
2431 Aerial Wire	-	-	-	-	-
2441 Conduit Systems	24,437	7	21,387	-	45,824
2682 Leasehold improvements	32,688	3	2,518	-	35,206
<b>TOTAL</b>	<b>5,424,254</b>		<b>592,572</b>	<b>(154,949)</b>	<b>5,861,877</b>

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\*Please list individual depreciation rate for each account.

## INVESTMENTS

Report below the investments in Accounts 1401, 1402 and 1406. Identify each investment as to the account in which included. Minor amounts in Account 1406 may be grouped by classes.

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
Syringa Partnership	2001	-	330,298
Pend Oreille Telephone Co.	Mar-97	-	2,550,478
Nehalem Telecommunications, Inc.	Dec-03	-	1,621,703
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Totals</b>	_____	_____	4,502,479

## RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customer receivables	-	64,186
NECA	-	27,156
CABS	-	110,945
Idaho USF	-	26,344
Employee Advances	-	25,018
Related Parties	-	161,662
CATV	-	11,741
Other	-	16,196
<b>Totals</b>		443,248

**NOTES PAYABLE**

For Notes Payable, list each note separately and include the maturity date and interest rate.

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
Washington Mutual	Nov-02	5.50%	Nov-06	17,617
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Totals</b>				<u>17,617</u>

**ACCOUNTS PAYABLE**

Report below all Accounts Payable amounting to more than \$100.00

<u>Name of Creditor</u>	<u>Amount</u>
Aldrich, Kilbride and Tatone	11,150
Computer Connection	12,256
Elmore County Tax	39,605
NRTC	17,086
NeoNova Network Services	16,010
PacStar Communications	85,719
Redcom	14,298
Other General Trade Payables	<u>140,537</u>
	<u>336,661</u>





## INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 16)	<u>4,866,100</u>	<u>2,365,572</u>
Total Operating Expenses (from page 18)	<u>3,693,088</u>	<u>1,844,892</u>
7100 Other Operating Income and Expense	<u>590,571</u>	<u>236,228</u> *
7210 Operating Investment Tax Credits-Net	-	-
7220 Operating Federal Income Taxes	-	-
7230 Operating State and Local Income Taxes	-	-
7240 Operating Other Taxes	(111,063)	(75,435)
7250 Provision for Deferred Operating Income Taxes-Net	-	-
7200 Operating Taxes (Total)	<u>(111,063)</u>	<u>(75,435)</u>
7310 Dividend Income	-	-
7320 Interest Income	17,242	6,897 *
7330 Income from Sinking and Other Funds	-	-
7340 Allowance for Funds Used During Construction	6,510	2,604 *
7350 Gains/Losses from the Disposition of Certain Property	-	-
7360 Other Nonoperating Income	-	-
7370 Special Charges	(41,682)	(16,673) *
7300 Nonoperating Income and Expense	<u>(17,930)</u>	<u>(7,172)</u>
7410 Nonoperating Investment Tax Credits-Net	-	-
7420 Nonoperating Federal Income Taxes	-	-
7430 Nonoperating State and Local Income Taxes	-	-
7440 Nonoperating Other Taxes	-	-
7450 Provision for Deferred Nonoperating Income Taxes-Net	-	-
7400 Nonoperating Taxes	-	-
7510 Interest on Funded Debt	(272,215)	(108,886) *
7520 Interest Expense-Capital Leases	-	-
7530 Amortization of Debt Issuance Expense	-	-
7540 Other Interest Deductions	(61,174)	(24,470) *
7500 Interest and Related Items	<u>(333,389)</u>	<u>(133,356)</u>
7610 Extraordinary Income Credits	-	-
7620 Extraordinary Income Charges	-	-
7630 Current Income Tax Effect of Extraordinary Items-Net	-	-
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net	<u>-</u>	<u>-</u>
7600 Extraordinary Items	<u>-</u>	<u>-</u>
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	-	-
7990 Nonregulated Net Income	<u>(366,756)</u>	<u>(306,554)</u>
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<u><u>934,445</u></u>	<u><u>234,391</u></u>

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	456,867	229,373
5002 Optional Extended Area Revenue	_____	_____
5003 Cellular Mobile Revenue	_____	_____
5004 Other Mobile Services Revenue	_____	_____
5010 Public Telephone Revenue	_____	_____
5040 Local Private Line Revenue	_____	_____
5050 Customer Premises Revenue	_____	_____
5060 Other Local Exchange Revenue	484	-
5069 Other Local Exchange Settlements	_____	_____
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	138,241	52,437
5082 Switched Access Revenue (Interstate)	2,763,289	1,490,961
5083 Special Access Revenue	87,534	34,762
5084 State Access Revenue (Intrastate)	1,107,411	345,856
<b>Long Distance Network Services Revenues</b>		
5100 Long Distance Message Revenue - All	1,451	3
<b>Miscellaneous Revenues</b>		
5230 Directory Revenue	1,255	602
5240 Rent Revenue	209,159	209,159
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	_____	_____
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	_____	_____
5269 Other Revenue Settlements	17,702	1,584
5270 Carrier Billing & Collection Revenue	82,894	922
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunications	(187)	(87)
5302 Uncollectible Revenue - Other	_____	_____
<b>TOTAL OPERATING REVENUES</b>	<b>4,866,100</b>	<b>2,365,572</b>

Please identify the following revenues:

NECA USF \$1,084,433. To what account were they booked? 5081.21 and 5081.22

State USF \$316,128. To what account were they booked? 5084.21



**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses	-	-
6112 Motor Vehicle Expense	19,200	7,680 *
6113 Aircraft Expense	-	-
6114 Special Purpose Vehicles Expense	-	-
6115 Garage Work Equipment Expense	-	-
6116 Other Work Equipment Expense	-	-
6120 General Support Expenses	78,786	31,514 *
6121 Land and Building Expenses	252,598	248,417
6122 Furniture and Artworks Expense	-	-
6123 Office Equipment Expense	-	-
6124 General Purpose Computers Expense	-	-
6210 Central Office Switching Expenses	74,362	43,550
6211 Analog Electronic Expense	-	-
6212 Digital Electronic Expense	-	-
6215 Electro-Mechanical Expense	-	-
6220 Operators System Expense	-	-
6230 Central Office Transmission Expenses	155,150	84,706
6231 Radio Systems Expense	-	-
6232 Circuit Equipment Expense	-	-
6310 Information Origination/Termination Expense	-	-
6311 Station Apparatus Expense	-	-
6341 Large Private Branch Exchange Expense	-	-
6351 Public Telephone Terminal Equipment Expense	-	-
6362 Other Terminal Equipment Expense	-	-
6410 Cable and Wire Facilities Expenses	428,197	190,559
6411 Pole Expense	-	-
6421 Aerial Cable Expense	-	-
6422 Underground Cable Expense	-	-
6423 Buried Cable Expense	-	-
6424 Submarine Cable Expense	-	-
6425 Deep Sea Cable Expense	-	-
6426 Intrabuilding Network Cable Expense	-	-
6431 Aerial Wire Expense	-	-
6441 Conduit Systems Expense	-	-
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b><u>1,008,293</u></b>	<b><u>606,426</u></b>

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Nonspecific Operations Expense</b>		
6510 Other Property/Plant/Equipment Expenses	-	-
6511 Property Held for Future Telecomm. Use Expenses	-	-
6512 Provisioning Expense	536	214 *
6530 Network Operations Expense	-	-
6531 Power Expense	38,063	18,180
6532 Network Administration Expense	64,274	28,514
6533 Testing Expense	-	-
6534 Plant Operations Administration Expense	-	-
6535 Engineering Expense	275,123	43,977
6540 Access Expense	13,043	5,217 *
6560 Depreciation and Amortization Expenses	946,868	592,572
6561 Depreciation Expense-Telecom. Plant in Service	-	-
6562 Depreciation Expense-Property Held for Future Use	-	-
6563 Amortization Expense - Tangible	-	-
6564 Amortization Expense - Intangible	-	-
6565 Amortization Expense - Other	-	-
<b>Total Plant Nonspecific Operations Expenses</b>	<b>1,337,907</b>	<b>688,675</b>
<b>Customer Operations Expense</b>		
6610 Marketing	39,782	15,913 *
6611 Product Management	-	-
6612 Sales	-	-
6613 Product Advertising	-	-
6620 Services	-	-
6621 Call Completion Services	-	-
6622 Number Services	-	-
6623 Customer Services	103,910	54,225
<b>Total Customer Operations Expense</b>	<b>143,692</b>	<b>70,138</b>
<b>Corporate Operations Expense</b>		
6710 Executive and Planning	319,773	127,909 *
6711 Executive	-	-
6712 Planning	-	-
6720 General and Administrative	555,356	222,142 *
6721 Accounting and Finance	301,512	128,449
6722 External Relations	-	-
6723 Human Resources	-	-
6724 Information Management	-	-
6725 Legal	26,555	1,153
6726 Procurement	-	-
6727 Research and Development	-	-
6728 Other General and Administrative	-	-
6790 Provision for Uncollectible Notes Receivable	-	-
<b>Total Corporate Operations Expense</b>	<b>1,203,196</b>	<b>479,654</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,693,088</b>	<b>1,844,892</b>

**CENTRAL OFFICE DATA**  
as of December 31, 2005 (unless otherwise indicated)

Name of Central Office: **Prarie**  
Prefix (es): 208-868

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone X      **Check one:**  
Host \_\_\_\_\_ Digital X  
Remote \_\_\_\_\_ Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200  
**Access Lines in Use**  
Customer Lines: 53  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped:  
Public Telephone Lines 3  
Company Official Lines 2  
Company Test Lines 9

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	0	49	49	0	14	14	68
New Connects	0	0	0	0	0	0	0
Disconnects	0	0	0	0	-14	-14	-15
End of Year	0	49	49	0	4	4	53

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature:  
Total number of features subscribed to:

**CENTRAL OFFICE DATA**  
as of December 31, 2005 (unless otherwise indicated)

Name of Central Office: **Atlanta**  
Prefix (es): 208-864

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone X      **Check one:**      Electronic X  
Host \_\_\_\_\_      Digital X  
Remote \_\_\_\_\_      Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200      **Access Lines in Use**  
Customer Lines: 37  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped:

Public Telephone Lines	4
Company Official Lines	2
Company Test Lines	4

**Classification of Customer Access**

	Residence		Business				Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	0	35	0	13	5	18	53
New Connects	0	0	0	-10	1	-9	-9
Disconnects	0	-7	0	0	0	0	-7
End of Year	0	28	0	3	6	9	37

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature:  
Total number of features subscribed to:

**CENTRAL OFFICE DATA**  
as of December 31, 2005 (unless otherwise indicated)

Name of Central Office: **Three Creek**  
Prefix (es): 208-857

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone X **Check one:** Electronic X  
Host \_\_\_\_\_ Analog \_\_\_\_\_ Electro-Mechanical \_\_\_\_\_  
Remote \_\_\_\_\_ Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200 **Access Lines in Use** 47  
Customer Lines: (Include Centrex, PAL, Semi-Pub.)

Installed/Equipped:  
Public Telephone Lines 8  
Company Official Lines 3  
Company Test Lines 4

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	
Beginning of Year	0	34	0	0	24	0	60
New Connects	0	2	0	0	-16	1	-13
Disconnects	0	0	0	0	0	0	0
End of Year	0	36	0	0	8	3	47

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature:  
Total number of features subscribed to:

**CENTRAL OFFICE DATA**  
as of December 31, 2005 (unless otherwise indicated)

Name of Central Office: **Tipanuk**  
Prefix (es): 208-796

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone X      **Check one:**      Electronic X  
Host \_\_\_\_\_      Digital X  
Remote \_\_\_\_\_      Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200      **Access Lines in Use**      106  
Customer Lines:      (Include Centrex, PAL, Semi-Pub.)

Installed/Equipped:

Public Telephone Lines	1
Company Official Lines	2
Company Test Lines	5

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	Multi- Line 1-Party	Single Line 1-Party	Multi- Party	
Beginning of Year	0	106	0	0	13	3	122
New Connects	0	0	0	0	0	0	0
Disconnects	0	-8	0	0	-8	0	-16
End of Year	0	98	0	0	5	3	106

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature:  
Total number of features subscribed to:

**CENTRAL OFFICE DATA**  
as of December 31, 2005 (unless otherwise indicated)

Name of Central Office: **Boise River**  
Prefix (es): 208-653

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone X      **Check one:**      Electronic X  
Host \_\_\_\_\_      Digital X  
Remote \_\_\_\_\_      Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200      **Access Lines in Use**      323  
Customer Lines:      (Include Centrex, PAL, Semi-Pub.)

Installed/Equipped:

Public Telephone Lines	17
Company Official Lines	4
Company Test Lines	13

**Classification of Customer Access**

	Residence		Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Centrex N.A.R.	Multi- Line 1-Party	Multi- Party	
Beginning of Year	0	266	0	60	20	80
New Connects	0	12	0	0	2	2
Disconnects	0	0	0	-37	0	-37
End of Year	0	278	0	23	22	45

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature:  
Total number of features subscribed to:

**CENTRAL OFFICE DATA**  
as of December 31, 2005 (unless otherwise indicated)

Name of Central Office: **Shoup**  
Prefix (es): 208-394  
Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone X **Check one:** Electronic X  
Host Analog **Check one:** Electro-Mechanical  
Remote Other:

**Access Line Capacity**  
Design: 1200 **Access Lines in Use** 60  
Customer Lines:  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: Public Telephone Lines 6  
Company Official Lines 3  
Company Test Lines 9

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	0	35	0	0	24	9	33
New Connects	0	0	0	0	0	0	0
Disconnects	0	-1	0	0	-5	-2	-7
End of Year	0	34	0	0	19	7	26

**Foreign Exchange:**  
Dial Tone from this C.O.:  
Dial Tone from another C.O.:

**Custom Calling:**  
Number of customers with at least one feature:  
Total number of features subscribed to:



**NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2005.**

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
394- Shoup	67.5	not available		6496	8857	15353	227.45
653 - Boise River	352	not available		27457	81500	108957	309.54
796 - Tipanuk	121.5	not available		4098	23909	28007	230.51
857 - Three Creek	61	not available		19255	21049	40304	660.72
864 - Atlanta	51.5	not available		13381	18874	32255	626.31
868 - Prarie	67.5	not available		4574	13750	18324	271.47
7 _____							
8 _____							
9 _____							
10 _____							
11 _____							
12 _____							
13 _____							
14 _____							
15 _____							
16 _____							
17 _____							
18 _____							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES  
YEAR ENDED DECEMBER 31, 2005.

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603  
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers                      Yes X      No \_\_\_\_\_

Included in directory                                      Yes X      No \_\_\_\_\_

Date of notification      September 15, 2005

Alternate method of notification      News paper

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company                      8

Category of complaints (if known):

Deposit Disputes                                      0

Charges on Bill                                        3

Denial/Termination                                0

Quality or Availability  
of Service    4

Carrier Selection/Assignment                    0

Miscellaneous                                        1

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**Rate, Rules and Regulations**

The Company's rates, rules and regulations applicable to its services are regulated by the Public Utilities Commission of your state and are available for inspection at our business office. Copies of these regulations can be obtained by contacting our business office.

**IDAHO PUBLIC UTILITIES  
COMMISSION**  
Call 1-800-432-0369

**NEVADA PUBLIC SERVICE  
COMMISSION**  
Call 1-800-992-0900

Website: [www.fcc.gov](http://www.fcc.gov)

**Application of Business Rates**

The use of telephone service for business purposes will automatically subject that service to business rates, regardless of the type of premises on which the telephone service is installed.

**Automatic Answering Machines**

Long distance charges apply to station calls made to telephones with automatic answering machines. Charging begins when the called telephone is answered by the automatic answering machine.

**Local Calling Region**

The prefix(es) listed beside your community and communities listed below it represent your local calling areas. This information was current as of December 2004.

**LOCAL CALLING IN IDAHO**

Mountain Home (580, 587, 696, 828, 832)  
Caldwell (402, 453, 454, 455, 459, 494)  
Boise River (653)  
Bruneau (845)  
Caldwell (402, 453, 454, 455, 459, 649, 795)  
Emmett (365, 398, 477)  
Fruitland (452, 546)  
Glenns Ferry (366)  
Grandview (834)  
Grasmere/Riddle (759)  
Idaho City (392)  
Kuna (922)  
Melba (495)  
Meridian (288, 401, 493, 695, 706, 846, 855, 882, 884, 887, 888, 893, 895, 898, 955)  
Middleton (585)  
Nampa (318, 442, 461, 463, 465, 466, 467, 468, 475, 498, 697)  
New Plymouth (278)  
Nu Acres (566, 570, 674, 707)  
Payette (642)  
Prairie (868)  
Star (286)  
Weiser (414, 549)  
Boise (229, 246, 247, 248, 275, 279, 287, 319, 321, 322, 323, 327, 330, 331, 332, 333, 334, 336, 338, 342, 343, 344, 345, 348, 361, 362, 363, 364, 367, 368, 373, 375, 376, 377, 378, 379, 381, 383, 384, 385, 386, 387, 388, 389, 393, 395, 396, 422, 424, 426, 429, 433, 439, 441, 445, 447, 460, 472, 474, 485, 489, 494, 545, 562, 567, 575, 577, 629, 639, 658, 672, 685, 692, 693, 694, 723, 728, 730, 853, 854, 914, 921, 938, 939, 947, 975, 977, 978, 979, 988)

**LOCAL CALLING FOR SHOUP, IDAHO**  
(394, 756, 865)

**LOCAL CALLING IN NEVADA**

Calls may be made without a toll charge between the following exchanges, providing the use of direct dial:

North Fork, NV	↔	Tuscarora, NV
Three Creek, ID	↔	Jarbridge, NV
Red Rock, NV	↔	Antelope Valley, NV

**DIAL ONE METRO**

Customers may make unlimited calls from the Red Rock/Antelope Valley exchanges to Reno for an additional five (\$5.00) dollars per month. Those prefixes include:

(Area Code 702 - Prefix 844, 936) (Area Code 775 - Prefix 201, 202, 219, 221, 223, 224, 225, 232, 233, 236, 240, 247, 250, 260, 284, 287, 303, 313, 321, 322, 323, 324, 325, 326, 327, 328, 329, 331, 332, 333, 334, 335, 336, 337, 338, 342, 343, 345, 348, 351, 352, 353, 354, 355, 356, 357, 358, 359, 378, 379, 412, 418, 424, 425, 448, 499, 527, 530, 544, 560, 562, 624, 626, 636, 673, 674, 677, 685, 686, 688, 689, 722, 741, 742, 745, 746, 747, 750, 762, 770, 771, 772, 780, 784, 785, 786, 787, 788, 789, 793, 813, 815, 823, 824, 825, 826, 827, 828, 829, 830, 834, 842, 843, 844, 846, 848, 849, 850, 851, 852, 853, 856, 857, 858, 861, 862, 936, 954, 971, 972, 982, 993, 996, 997, 999)

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Company

# ***Special Services***

## ***DID YOU KNOW ...***

**Telephone Assistance Programs are available to low-income individuals.**

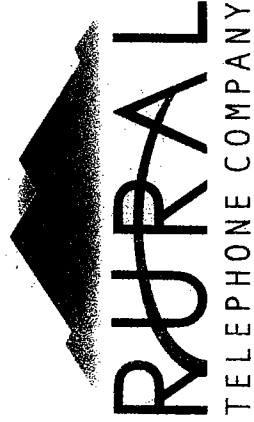
To qualify for Lifeline/Linkup Services, please **contact your local Health & Welfare Office.**

**Lifeline/Linkup Services** are programs designed to assist low income households afford local telephone service. Lifeline assists with monthly telephone bills and Link-Up assists with connection and installation charge

**Please contact your local Health & Welfare Office**

*or*

**Call Toll Free  
1-888-366-7821**


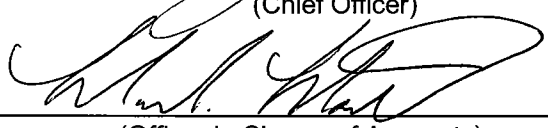


CERTIFICATE

State of Idaho )  
 ) ss  
County of )

WE, the undersigned Michael J. Martell Vice-President  
and Mark R. Martell, Administrative Manager  
of the Rural Telephone Company utility,

on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

  
\_\_\_\_\_  
(Chief Officer)  
  
\_\_\_\_\_  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this \_\_\_\_\_ day of \_\_\_\_\_, (Year) \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission expires \_\_\_\_\_, (Year) \_\_\_\_\_.

Rev 3/02

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UTILITIES COMMISSION

**ANNUAL REPORT  
OF  
IDAHO SEPARATED RESULTS OF OPERATIONS  
(Telecommunications Utilities Form I)**

**OF**

Rural Telephone Company

**Name of Respondent**

**TO THE  
IDAHO PUBLIC UTILITIES COMMISSION  
PO BOX 38720  
BOISE, ID 83720-0074  
(ipuc@puc.state.id.us)**





<b>SUMMARY (continued)</b>											
Average Rate Base											
2001 Telecom. Plant in Service	(5b)	1.	8,048,806	3,062,472	194,488	3,256,960	1,858,993	125,616	329,835	2,477,402	4,791,846
2005 Plant Acquisition Adjustment		2.	0			0					0
3100 Less: Accumulated Depr. (-)	(5c)	3.	-4,182,057	-1,888,568	-94,901	-1,983,469	-836,765	-52,944	-163,683	-1,145,196	-2,198,588
34xx-36xx Accumulated Amort. (-)	(5)	4.	-11,258	-4284	-272	-4,556	-2600	-176	-461	-3465	-6,702
4100-4340 Accum. Deferred Tax (-)		5.	-282,410	-107453	-6824	-114,277	-65227	-4408	-11573	-86925	-168,133
1220 Materials and Supplies		6.	158173	43081	2485	45,566	40795	3628	3551	64633	112,607
---- Equal Access Equipment	(7)	7.	0			0					0
---- Other Rate Base		8.	938,602	357622	22398	380,020	218609	14441	37994	287538	558,582
<b>Total Average Rate Base</b>		9.	<b>4,669,856</b>	<b>1,462,870</b>	<b>117,374</b>	<b>1,580,244</b>	<b>1,213,805</b>	<b>86,157</b>	<b>195,663</b>	<b>1,593,987</b>	<b>3,089,612</b>

<b>PLANT IN SERVICE DETAIL</b>												
21XX	General Support Facilities											
22XX	Central Office Equipment:											
	CAT 1-Operator Systems											
	CAT 2-Tandem Switching (Alloc.)											
	CAT 2-Tandem Switching (Assign.)											
	CAT 3-Local Switching	866448										
	CAT 4.12 -Exch. Trunk (Joint Use)	1,019,351			866,448							
	CAT 4.12 -Exch. Trunk (Ded. Use)	192,539										
	CAT 4.13 -Subscr. Line (Joint Use)	94,378										
	CAT 4.13 -Subscr. Line (Ded. Use)	571,985										
	CAT 4.13 -IX Trunk (Joint Use)											
	CAT 4.23 -IX Trunk Ckt. (Ded. Use)	908,500										
	CAT 4.3 -Host/Remote Trunk Ckt.	13,082										
	Other COE											
	<b>Total COE</b>	<b>2,799,835</b>	<b>1,519,233</b>	<b>103,143</b>	<b>1,622,376</b>	<b>533,528</b>	<b>12,911</b>	<b>0</b>	<b>631,020</b>	<b>1,177,459</b>		
23XX	Information Orig./Term. Equipment:											
	CAT 1-Regulated CPE											
	Other IOT											
	<b>Total IOT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
24XX	Cable & Wire Facilities:											
	CAT 1.3-Subscriber Line (Common)	3,436,100			857,780							
	CAT 1.1,2-Subscriber Line (Ded.)											
	CAT 2-Exch. Trunk (Joint Use)	94,245										
	CAT 2-Exch. Trunk (Ded. Use)	45,129										
	CAT 3-IX Trunk (Joint Use)	515,672			35,160							
	CAT 3-IX Trunk (Ded. Use)	107,262			285,731							
	CAT 4-Host/Remote Trunk				30,801							
	Other C&WF											
	<b>Total C&amp;WF</b>	<b>4,198,408</b>	<b>1,143,511</b>	<b>65,961</b>	<b>1,209,472</b>	<b>1,082,821</b>	<b>96,310</b>	<b>94,245</b>	<b>1,715,560</b>	<b>2,988,936</b>		
26XX	Other Assets:											
	Capital Leases											
	Leasehold Improvements											
	Intangibles	11,258			4,556							
	<b>Total Other Assets</b>	<b>11,258</b>	<b>4,284</b>	<b>272</b>	<b>4,556</b>	<b>2,600</b>	<b>176</b>	<b>461</b>	<b>3,465</b>	<b>6,702</b>		
	<b>Total Telecom. Plant in Service</b>	<b>7,009,501</b>	<b>2,667,028</b>	<b>169,376</b>	<b>2,836,404</b>	<b>1,618,949</b>	<b>109,397</b>	<b>94,706</b>	<b>2,350,045</b>	<b>4,173,097</b>		





OPERATING EXPENSE (continued)												
<b>66XX Customer Operations</b>												
661X	Marketing											
662X	Operator Services	8,529										8,529
662X	Directory Publishing-Alpha.	3,996										3,996
662X	Directory Publishing-Classified	392	180									75
662X	Directory Publishing-Foreign	0										212
662X	Directory Publishing-Alpha	0										0
6623	Service Order Proc.-End User	10,839	4,409									6,430
6623	Payment & Collection-End User	8,129	2,507									5,622
6623	Billing Inquiry-End User	8,129	2,507									5,622
6623	Service Order Proc.-CXR	0										0
6623	Payment & Collection-CXR	0										0
6623	Billing Inquiry-CXR	0										0
6623	Coin Administration	0										0
6623	Rev. Acctg.-Toll Ticket Proc.	0										0
6623	Rev. Acctg.-Local Mess. Proc.	6,176	1,110									5,066
6623	Rev. Acctg.-Other Bill & Coll.	14,118	4,210									9,908
6623	Rev. Acctg.-SLC Billing	743	743									0
6623	Rev. Acctg.-CXR B & C	2,543	1,271									1,272
6623	B & C Armts Paid to LECs	0										0
6623	Other Customer Service	651	651									0
	<b>Total Customer Operations</b>	<b>64,245</b>	<b>17,588</b>	<b>0</b>	<b>17,588</b>	<b>29,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,554</b>	<b>46,657</b>	
<b>67XX Corporate Operations:</b>												
671X	Executive & Planning	159,037	3,424									162,461
672X	General & Administrative	286,240	5,461									291,701
6728	EAS Settlement Expense	0										0
	<b>Total Corporate Operations</b>	<b>445,277</b>	<b>8,885</b>	<b>0</b>	<b>194,598</b>	<b>105,969</b>	<b>5,574</b>	<b>15,123</b>	<b>124,013</b>	<b>250,679</b>		
<b>Other Operating Expenses:</b>												
	Equal Access Provision	0										0
	Universal Service Fund	0										0
	Lifeline Connection Assistance	0										0
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Operating Expenses</b>	<b>1,590,955</b>	<b>598,633</b>	<b>37,817</b>	<b>636,450</b>	<b>396,600</b>	<b>22,479</b>	<b>64,771</b>	<b>470,655</b>	<b>954,505</b>		

OPERATING TAXES DETAIL												
7240	General Taxes											
7240	Property	87,948	33,463	2,125	35,588	20,313	1,373	3,604	27,070			52,360
7240	Gross Receipts	0			0							0
7240	PUC Fee	0			0							0
7240	Franchise Fees	0			0							0
7240	Other	0			0							0
	<b>Total General Taxes</b>	<b>87,948</b>	<b>33,463</b>	<b>2,125</b>	<b>35,588</b>	<b>20,313</b>	<b>1,373</b>	<b>3,604</b>	<b>27,070</b>			<b>52,360</b>
72XX	Income Taxes (Calculated)											
	Net Income Before SIT & FIT	736,144	984,246	-22,818	961,428	-378,547	-20,193	-68,375	241,832			-225,283
	Less Fixed Charges (-)	94,026	29,415	2,404	31,819	24,479	1,731	4,018	31,979			62,207
	<b>Subtotal (lines 7-8)</b>	<b>642,118</b>	<b>954,831</b>	<b>-25,222</b>	<b>929,609</b>	<b>-403,026</b>	<b>-21,924</b>	<b>-72,393</b>	<b>209,853</b>			<b>-287,490</b>
	Other SIT Base Add/Ded. (+-)	0			0							0
	<b>SIT Taxable Inc. (lines 9+-10)</b>	<b>642,118</b>	<b>954,831</b>	<b>-25,222</b>	<b>929,609</b>	<b>-403,026</b>	<b>-21,924</b>		<b>209,853</b>			<b>-287,490</b>
	7230 SIT-Current (at 8%)	0			0							0
	Other FIT Base Add/Ded. (+-)	0			0							0
	<b>FIT Taxable Inc. (lines 9-12+-13)</b>	<b>642,118</b>	<b>954,831</b>	<b>-25,222</b>	<b>929,609</b>	<b>-403,026</b>	<b>-21,924</b>		<b>209,853</b>			<b>-215,097</b>
	Gross FIT	105,196	39,270	2,511	41,781	26,184	1,517	4,292	31,422			63,415
	7210P Claimed ITC (-)	0			0							0
	Surfax Elimination (-)	0			0							0
	<b>7220 FIT-Current (lines 15-16-17)</b>	<b>105,196</b>	<b>39,270</b>	<b>2,511</b>	<b>41,781</b>	<b>26,184</b>	<b>1,517</b>	<b>4,292</b>	<b>31,422</b>			<b>63,415</b>

2004 FORM I INPUT MASTER		For The Year Ended: December 31, 2004		Rural Telephone Company		Results of Idaho Operations	
Description		Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Toll	Intrastate Toll	Operation Local (Other)
<b>Separation Parameters</b>							
<b>Plant</b>							
SLU Minutes of Use (MOU)	(19)			0	0	0	0
SLU Factor				1.000000	0.45865	0.34985	0.1915
Base SPF - January 1				1.000000	0.25	0.25	0.5
Base SPF - December 31				1.000000	0.25	0.25	0.5
Current Composite SPF	(20)			1.000000	0.25	0.25	0.5
1996 Weighted DEM				1.000000	0.85		0.15
1996 Unweighted DEM				1.000000	0.331396	0.222217	0.26558
Current CAT 3 Dial Equipment Minutes	(21)			5,586,686	1,851,407	1,241,457	1,010,110
Current Composite DEM Factor				1.000000	1		0
Exchange Trunk - Joint Use MOU	(22)			0			0
Host/Remote MOU Kilometers	(23)			0	0	0	0
Equal Access MOU	(24)			0			
Operator Standard Work Seconds	(25)			0			
Tandem Switching MOU	(26)			0			
IX Conversation MOU				2,716,426	1,626,070	1,090,356	0
IX Conversation Minute Kilometers				0	0	0	
<b>Other Parameters</b>							
Access Lines				717			
Unseparated Loop Cost @ 11.1 ROR	(27)			584237			
<b>Gross Billed Revenues</b>							
-Marketing Allocation Basis	(28a)			0			
-Payment & Collection-End User	(28b)			327,679	101,068	112,911	113,700
-Payment & Collection-CXR	(28c)			300	100	200	
<b>Service Order Contacts</b>							
-Service Order Proc.-End User	(29a)			8,199	1,714	351	6,134
-Service Order Proc.-CXR	(29b)			0	0	0	
<b>Billing Inquiry Contacts</b>							
-Billing Inquiry-End User	(30a)			327,679	101,068	112,911	113,700
-Billing Inquiry-CXR	(30b)			300	100	200	
SP+RC Toll Messages	(31)			29,947	29,947	0	
EAS/Local Messages (Msg. Proc.)				0			
'BIG 3' Expense Factor-Message	(32)			0.965	0.371074	0.256764	0.300487
-PLS & Special Access				0.035	0.021529	0.013504	
Operator Services Expense -- Factor				0			
Access Minutes of Use (End Office)				2,189,594	1,392,841	796,753	



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

**Part 69**

REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

SUM1

LN	A/C	DESCRIPTION	TOTAL COMPANY	TOTAL COMMON LINE	LIMITED PAY	PUBLIC INTEREST PAY	INSIDE WIRE	CPE	BFP	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	IX CATEGORY
1		GENERAL SUPPORT FACILITIES	415,682	146,972	0	0	0	0	146,972	243,998	24,822	0	0
2		CENTRAL OFFICE SWITCHING	866,448	0	0	0	0	0	0	866,448	0	0	0
3		OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0	0
4		CENTRAL OFFICE TRANSMISSION	755,928	142,780	0	0	0	0	142,780	509,996	103,142	0	0
5		INFORMATION (DRIGHTERM)	0	0	0	0	0	0	0	0	0	0	0
6		CABLE AND WIRE FACILITIES	1,209,471	857,780	0	0	0	0	857,780	285,731	65,960	0	0
7		TANGIBLE ASSETS	9,451	3,332	0	0	0	0	3,332	5,555	593	0	0
8		INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL PLANT IN SERVICE	3,250,960	1,150,773	0	0	0	0	1,150,773	1,911,669	194,488	0	0
10		PROPERTY HELD FOR FUTURE USE	321,413	113,394	0	0	0	0	113,394	188,956	18,193	0	0
11		PLANT UNDER CONSTRUCTION	11,306	4,095	0	0	0	0	4,095	6,753	687	0	0
12		RESERVE FOR DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0
13		TELEPHONE PLANT ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL PROPERTY, PLANT & EQUIP	3,580,979	1,268,402	0	0	0	0	1,268,402	2,107,109	214,368	0	0
15		ACCUM DEPRECIATION - PLANT IN SERVICE	1,983,669	488,833	0	0	0	0	488,833	1,399,735	94,901	0	0
16		ACCUM DEPRECIATION - FUTURE USE	0	0	0	0	0	0	0	0	0	0	0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	4,556	1,610	0	0	0	0	1,610	2,674	272	0	0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	0	0	0	0	0	0	0	0	0	0	0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	0	0	0	0	0	0	0	0	0	0	0
20		OTHER LIAB. - POST RET BENEFITS	114,277	40,377	0	0	0	0	40,377	67,078	6,824	0	0
21		OPERATING DEFERRED INCOME TAX	0	0	0	0	0	0	0	0	0	0	0
22		OTHER DEFERRED CREDITS - NET	0	0	0	0	0	0	0	0	0	0	0
23		CUSTOMER DEPOSITS	3,648	1,288	0	0	0	0	1,288	2,140	210	0	0
24		NET TELEPHONE PLANT	1,463,932	736,284	0	0	0	0	736,284	635,484	112,154	0	0
25		MATERIALS AND SUPPLIES	45,566	16,100	0	0	0	0	16,100	26,745	2,721	0	0
26		RTB STOCK	0	0	0	0	0	0	0	0	0	0	0
27		NONCURRENT ASSETS - POST RET BENEFITS	0	0	0	0	0	0	0	0	0	0	0
28		EQUAL ACCESS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
29		OTHER JURISDICTIONAL ASSETS	50,747	17,930	0	0	0	0	17,930	20,785	3,030	0	0
30		CASH WORKING CAPITAL	1,580,245	770,324	0	0	0	0	770,324	692,015	117,905	0	0
31		NET TEL PLANT, M&S & WORKING CAPITAL	1,761,118	86,075	0	0	0	0	86,075	76,878	13,165	0	0
32		RETURN ON INVESTMENT FOR SETTLEMENTS	220,401	80,116	0	0	0	0	80,116	124,235	16,050	0	0
33		PLANT SPECIFIC EXPENSE	43,093	16,031	0	0	0	0	16,031	24,019	2,444	0	0
34		PLANT NON SPECIFIC EXPENSES EXCL DEP	151,279	65,244	0	0	0	0	65,244	82,703	13,332	0	0
35		DEPRECIATION & AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0
36		MARKETING EXPENSE	0	0	0	0	0	0	0	0	0	0	0
37		OTHER CUSTOMER OPERATIONS EXPENSES	17,589	3,131	0	0	0	0	3,131	3,142	122	0	0
38		CORPORATE OPERATIONS EXPENSES	194,598	69,147	0	0	0	0	69,147	104,813	12,888	0	0
39		EQUAL ACCESS EXPENSE	0	0	0	0	0	0	0	0	0	0	0
40		OTHER OPERATING TAXES	35,586	12,574	0	0	0	0	12,574	20,860	2,125	0	0
41		GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0	0
42		UNCOLLECTIBLES/RENT REVENUES	0	0	0	0	0	0	0	0	0	0	0
43		NON OPERATING EXPENSE	3,251	1,149	0	0	0	0	1,149	1,908	184	0	0
44		SUBTOTAL OPERATING EXPENSE	675,600	247,983	0	0	0	0	247,983	361,708	47,154	0	0
45		STATE INCOME TAX - NET OF ITC	13,107	6,919	0	0	0	0	6,919	5,351	1,028	0	0
46		SUBTOTAL OPER EXPENSE & TAX	688,997	254,812	0	0	0	0	254,812	367,059	48,181	0	0
47		FEDERAL INCOME TAX - NET OF ITC	58,265	30,106	0	0	0	0	30,106	23,622	4,530	0	0
48		REALLOCATION OF INTERSTATE ACCESS COSTS	0	23,684	0	0	0	0	23,684	-25,625	1,941	0	0
49		TOTAL REVENUE REQUIREMENT	923,391	394,977	0	0	0	0	394,977	441,934	67,825	0	0
50		% DISTRIBUTION	100.0000%	42.7428%	0.0000%	0.0000%	0.0000%	0.0000%	42.7428%	47.8604%	7.3462%	2.0517%	0.0000%

SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	LN AC	DESCRIPTION	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING		SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED		SPECIAL ACCESS		TOTAL	
				LIMITED PAY	LINE	LOCAL SWITCHING	OPERATOR TRANSFER			BNA	SWITCHING	TERM	CHANNEL	TERM	CHANNEL		TERM
1		NET INVESTMENT FOR SETTLEMENTS	1,580,245	0	770,324	141,055	0	0	0	0	0	0	0	0	0	0	0
2		RATE OF RETURN	11,2500%	0	11,2500%	11,2500%	0	0	0	0	0	0	0	0	0	0	0
3		RETURN ON INVESTMENT	177,778	0	86,661	15,866	0	0	0	0	0	0	0	0	0	0	0
4		ALLOW FOR FUNDS USED DURING CONSTR	1,659	0	588	508	0	0	0	0	0	0	0	0	0	0	0
5		NET RETURN FOR SETTLEMENTS	176,118	0	86,075	15,358	0	0	0	0	0	0	0	0	0	0	0
6		FEDERAL INCOME TAX	58,295	0	30,108	2,447	0	0	0	0	0	0	0	0	0	0	0
7		LESS: FEDERAL ITC AMORTIZATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		NET FEDERAL INCOME TAX	58,295	0	30,108	2,447	0	0	0	0	0	0	0	0	0	0	0
9		STATE AND LOCAL INCOME TAX	13,197	0	6,819	554	0	0	0	0	0	0	0	0	0	0	0
10		STATE ITC AMORTIZATION	13,197	0	6,819	554	0	0	0	0	0	0	0	0	0	0	0
11		NET STATE AND LOCAL INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		PROVISION FOR DEFERRED INCOME TAX	672,549	0	246,844	135,042	0	0	0	0	0	0	0	0	0	0	0
13		OPERATING EXPENSE & OTHER TAXES	3,251	0	1,149	595	0	0	0	0	0	0	0	0	0	0	0
14		NONOPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		BASES FOR GROSS RECEIPTS TAX	923,381	0	370,984	154,398	0	0	0	0	0	0	0	0	0	0	0
17		GROSS RECEIPTS TAX RATE	0.0000%	0	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0
18		GROSS RECEIPTS TAX	923,381	0	370,984	154,398	0	0	0	0	0	0	0	0	0	0	0
19		SUBTOTAL REVENUE REQUIREMENT	0	0	12,448	-12,448	0	0	0	0	0	0	0	0	0	0	0
20		ALLOCATION OF LOCAL SW LINE PORT COST	0	0	11,245	858	0	0	0	0	0	0	0	0	0	0	0
21		TIC REVENUE REALLOCATION	923,381	0	394,877	142,805	0	0	0	0	0	0	0	0	0	0	0
22		TOTAL REVENUE REQUIREMENT	100.0000%	0	42,7426%	15,4655%	0.0000%	0.0353%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23		% DISTRIBUTION															

OPTIONAL GROSS UP INCOME TAX CALCULATION

24		RETURN ON INVESTMENT	177,778	0	86,661	15,866	0	0	0	0	0	0	0	0	0	0	0
25		INTEREST AND RELATED ITEMS	31,819	0	11,242	9,735	0	0	0	0	0	0	0	0	0	0	0
26		OTHER INCOME ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL INCOME ADJUSTMENTS	31,819	0	11,242	9,735	0	0	0	0	0	0	0	0	0	0	0
28		RETURN LESS INCOME ADJ	145,959	0	75,419	6,131	0	0	0	0	0	0	0	0	0	0	0
29		FEDERAL ITC AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		FIT BASE	145,959	0	75,419	6,131	0	0	0	0	0	0	0	0	0	0	0
31	28.53%	FEDERAL TAXABLE INCOME	204,224	0	105,525	8,578	0	0	0	0	0	0	0	0	0	0	0
32		FEDERAL INCOME TAX	58,265	0	30,106	2,447	0	0	0	0	0	0	0	0	0	0	0
33		NET FEDERAL TAX BEFORE ITC AMORT	58,265	0	30,106	2,447	0	0	0	0	0	0	0	0	0	0	0
34		NET FEDERAL TAX BEFORE ITC AMORT	58,265	0	30,106	2,447	0	0	0	0	0	0	0	0	0	0	0
35		STATE ITC AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		SIT BASE	204,224	0	105,525	8,578	0	0	0	0	0	0	0	0	0	0	0
37	Code A	STATE TAXABLE INCOME	217,421	0	112,345	9,133	0	0	0	0	0	0	0	0	0	0	0
38	6.07%	STATE INCOME TAX	13,197	0	6,819	554	0	0	0	0	0	0	0	0	0	0	0
39		STATE SURTAX ALLOCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		NET STATE INCOME TAX BEFORE ITC AMORT	13,197	0	6,819	554	0	0	0	0	0	0	0	0	0	0	0
41		FEDERAL TAX AT MAXIMUM RATE	76,590	0	40,610	3,201	0	0	0	0	0	0	0	0	0	0	0
42		ADDITIONAL INCOME ADJUSTMENT FOR FIT	37,752	0	19,507	1,566	0	0	0	0	0	0	0	0	0	0	0
43		BASIS FOR ALLOCATION OF I/S TIC REVENUES	904,436	0	370,984	154,398	0	0	0	0	0	0	0	0	0	0	0
44		ACCESS REVENUE REQUIREMENT	-115,076	0	-2,173	-112,903	0	0	0	0	0	0	0	0	0	0	0
45		FEDERAL SUPPORT/LOCAL SWITCHING SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		ALLOCATION OF LOCAL SW LINE PORT COSTS	0	0	12,448	-12,448	0	0	0	0	0	0	0	0	0	0	0
47		INTERSTATE TIC REVENUE	766,785	0	381,269	29,948	0	0	0	0	0	0	0	0	0	0	0
48		% DISTRIBUTION	100.0000%	0	48,7244%	3,7881%	0.0000%	0.0413%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49		INTERSTATE TIC REVENUE REALLOCATION	22,535	0	11,235	856	0	0	0	0	0	0	0	0	0	0	0

SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A.C.	DESCRIPTION	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING	SST	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED TRANSPORT		SPECIAL ACCESS		TOTAL NON ACCESS	
				LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	CHANNEL TERM		MILEAGE FACILITY
1	2110	NET INVESTMENT SUMMARY														
2	2210	GENERAL SUPPORT FACILITIES	415,682	0	146,872	127,165	0	0	0	0	74,862	41,942	18,772	1,520	4,521	0
3	2220	CENTRAL OFFICE SWITCHING	866,446	0	0	866,446	0	0	0	0	0	0	0	0	0	0
4	2230	OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	2240	CENTRAL OFFICE TRANSMISSION	755,928	0	142,789	0	0	0	0	0	509,906	0	92,725	10,418	0	0
6	2310	INSTRUMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	2480	CABLE AND WIRE FACILITIES	1,209,471	0	857,780	0	0	0	0	0	0	285,731	35,160	30,801	0	0
8	2580	TANGIBLE ASSETS	9,431	0	3,332	2,885	0	0	0	0	0	426	0	0	103	0
9	2690	INTANGIBLE ASSETS	3,255,980	0	1,150,773	986,518	0	0	0	0	1,608	952	426	35	0	0
10		TOTAL PLANT IN SERVICE	100,000%	0	1,150,773	986,518	0	0	0	0	1,608	952	426	35	0	0
11	2002	PROPERTY HELD FOR FUTURE USE	321,413	0	35,332%	30,596%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2003	PLANT UNDER CONSTRUCTION	11,506	0	113,564	98,341	0	0	0	0	57,884	32,430	14,515	1,182	3,490	0
13	XXXX	RESERVED FOR FUTURE USE	0	0	4,965	3,500	0	0	0	0	2,072	1,181	520	42	125	0
14	2005	TELEPHONE PLANT ADJUSTMENT	3,589,879	0	1,268,402	1,068,380	0	0	0	0	646,513	362,216	162,118	13,207	39,045	0
15		TOTAL PROPERTY, PLANT & EQUIP.	100,000%	0	35,332%	30,596%	0.0000%	0.0000%	0.0000%	0.0000%	18,000%	10,069%	4,515%	0.367%	1,087%	0
16		% DISTRIBUTION	1,983,469	0	488,833	940,339	0	0	0	0	317,141	133,255	74,058	5,178	14,364	0
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	4,556	0	1,610	1,384	0	0	0	0	820	460	206	17	50	0
18	3200	ACCUM DEPRECIATION - FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	4310	OTHER LT LIAB - POST RET BENEFITS	114,277	0	40,377	34,365	0	0	0	0	20,581	11,530	5,161	420	1,243	0
23	4340	OPERATING DEFERRED INCOME TAX	3,648	0	1,288	1,115	0	0	0	0	657	368	165	13	40	0
24	4370	OTHER DEFERRED CREDITS - NET	1,483,932	0	736,294	111,567	0	0	0	0	307,314	216,903	62,527	6,270	23,349	0
25	4040	CUSTOMER DEPOSITS	100,000%	0	16,100	13,942	0	0	0	0	8,208	4,598	2,058	188	496	0
26		NET TELEPHONE PLANT	45,568	0	16,100	13,942	0	0	0	0	8,208	4,598	2,058	188	496	0
27		% DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	1220	MATERIALS AND SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	1402	RTB STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	1410	NONCURRENT ASSETS - POST RET BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	1435	EQUAL ACCESS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	1500	OTHER JURISDICTIONAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	XXXX	CASH WORKING CAPITAL	50,747	0	17,930	15,327	0	0	0	0	9,139	5,120	2,292	107	552	0
34		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	1,580,245	0	770,324	141,035	0	0	0	0	324,659	228,321	86,877	8,632	24,306	0
35		% DISTRIBUTION	100,000%	0	48,747%	8,924%	0.0000%	0.0000%	0.0000%	0.0000%	20,544%	14,331%	5,487%	0.419%	1,543%	0.0000%

GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING	SS7	INFO	OPERATOR TRANSFER	TRAFFIC SENSITIVE		TANDEM SWITCHED TRANSPORT	SPECIAL ACCESS		TOTAL		
				LIMITED PAY	COMMON LINE					BNA	CHANNEL TERM		CHANNEL TERM	FACILITY		NON-ACCESS	
1		BASIS FOR GENERAL SUPPORT FACILITIES	209,465	0	74,634	40,171	0	180	0	0	0	50,158	10,025	11,460	10,701		
2		BIG THREE EXPENSE EXCL GENERAL SUPPORT % DISTRIBUTION	100.0000%	0.0000%	35.6273%	19.1761%	0.0000%	0.0866%	0.0000%	0.0000%	0.0000%	23.9433%	5.4768%	5.4768%	5,163%		
3		CENTRAL OFFICE EQUIPMENT	1,922,376	0	142,789	865,448	0	0	0	0	0	509,996	92,725	10,418	10,418		
4		INFORMATION ORIG/TERM	1,299,471	0	657,780	0	0	0	0	0	0	295,731	35,160	30,801	30,801		
5		CABLE & WIRE FACILITIES	2,331,647	0	1,000,589	866,448	0	0	0	0	0	509,996	127,884	10,418	10,418		
6		TOTAL	100.0000%	0.0000%	35.3327%	30.5966%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0063%	4.5159%	0.3679%	1.0876%	0.0000%	
7		% DISTRIBUTION															
2110 GENERAL SUPPORT ASSETS																	
8		ALLOCATED TO BIC BASED ON BIG THREE EXP	0	0	146,872	127,105	0	0	0	0	0	74,862	41,942	18,772	1,520	4,521	
9		INVESTMENT	415,662	0	146,872	127,105	0	0	0	0	0	74,862	41,942	18,772	1,520	4,521	
10		BILLING NAME & ADDRESS (BNA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11		DIRECT NON ACCESS	415,662	0	146,872	127,105	0	0	0	0	0	74,862	41,942	18,772	1,520	4,521	
12		TOTAL GENERAL SUPPORT ASSETS	100.0000%	0.0000%	35.3327%	30.5966%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0063%	4.5159%	0.3679%	1.0876%	0.0000%	
13		% DISTRIBUTION															
14		COE-IOT CWF AND GENERAL SUPPORT	3,247,520	0	1,147,441	893,833	0	0	0	0	0	584,858	327,673	146,656	11,947	35,322	
15		% DISTRIBUTION	100.0000%	0.0000%	35.3327%	30.5966%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0063%	4.5159%	0.3679%	1.0876%	0.0000%	
16		EQUAL ACCESS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17		COE-IOT CWF GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	3,247,520	0	1,147,441	893,833	0	0	0	0	0	584,858	327,673	146,656	11,947	35,322	
18		% DISTRIBUTION	100.0000%	0.0000%	35.3327%	30.5966%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0063%	4.5159%	0.3679%	1.0876%	0.0000%	
19		TANGIBLE ASSETS	9,431	0	3,332	2,866	0	0	0	0	0	1,698	952	426	35	103	
20		CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21		LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		TOTAL	9,431	0	3,332	2,866	0	0	0	0	0	1,698	952	426	35	103	
23		INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24		MATERIALS AND SUPPLIES	45,566	0	16,100	13,942	0	0	0	0	0	6,206	4,598	2,059	168	406	
25		RTS STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26		NONCURRENT ASSETS - POST RET BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27		OTHER JURISDICTIONAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28		COE-IOT CWF GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	3,053,605	0	1,147,441	893,833	0	0	0	0	0	584,858	327,673	146,656	11,947	35,322	
29		% DISTRIBUTION	100.0000%	0.0000%	37.5766%	32.5397%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	19.1530%	10.7307%	4.5159%	0.3679%	1.0876%	0.0000%
30		COE-IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	1,831,278	0	886,448	47,3138%	0	0	0	0	0	509,996	285,731	127,884	10,418	30,801	
31		% DISTRIBUTION	100.0000%	0.0000%	47.3138%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	27.0492%	15.8028%	6.3653%	0.5869%	1.6819%	0.0000%

CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		SPECIAL ACCESS		TOTAL
				LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	CHANNEL TERM	FACILITY	
ALLOCATION FACTORS													
1		STANDARD WORK SECONDS	100.0000%										100.0000%
2		- MANUAL BOARDS	100.0000%			0.0000%		0.0000%					100.0000%
3		- TSPS COMPLEX	100.0000%			0.0000%		0.0000%					100.0000%
4		EQUIVALENT ACCESS LINES - MSG COE	100.0000%	100.0000%									100.0000%
5		IX CIRCUIT TERMINATIONS - MSG COE	100.0000%							0.0000%			100.0000%
CENTRAL OFFICE EQUIPMENT													
6	2220	OPERATOR SYSTEMS	0			0		0		0			0
7		MANUAL SWITCHBOARDS	0			0		0		0			0
8		AUXILIARY SWITCHBOARDS	0			0		0		0			0
9		- DIRECTORY ASSISTANCE	0			0		0		0			0
10		- INTERCEPT	0			0		0		0			0
11		- OTHER	0			0		0		0			0
12		SERVICE OBSERVING BOARDS	0			0		0		0			0
13		TSPS	0			0		0		0			0
14		- OPERATOR	0			0		0		0			0
15		- RTA	0			0		0		0			0
16		- OTHER	0			0		0		0			0
17		TOTAL OPERATOR SYSTEMS	0			0		0		0			0
18		2210 TANDEM SWITCHING EQUIPMENT	0			0		0		0			0
19		ACCESS	0			0		0		0			0
20		NON ACCESS	0			0		0		0			0
21		TANDEM SWITCHED TRANSPORT	0			0		0		0			0
22		TOTAL TANDEM SWITCH	0			0		0		0			0
2210		LOCAL SWITCHING EQUIPMENT	866,448			866,448		0		0			866,448
228		ACCESS TR	0			0		0		0			0
229		ACCESS NR	0			0		0		0			0
23		EQUIVALENT ACCESS	0			0		0		0			0
24		SS7 SWITCHING	0			0		0		0			0
25		TOTAL LOCAL SWITCH	866,448			866,448		0		0			866,448
26		TOTAL CAT1 EXCL SVC OBS CAT 2 AND 3	866,448			866,448		0		0			866,448
27		% DISTRIBUTION	100.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		SPECIAL ACCESS		TOTAL	
					LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	CHANNEL TERM	MILEAGE FACILITY	NON ACCESS	
28	2230	CENTRAL OFFICE TRANSMISSION	92,725	DIRECT	0	0						92,725	0	0	0
29		EXCHANGE LINE WIDEBAND	0	DIRECT									0	0	0
30		EXCHANGE TRUNK - BASIC	0	DIRECT									0	0	0
31		EXCHANGE TRUNK - WIDEBAND	0	DIRECT									0	0	0
32		SUBSCRIBER LINE	142,789	LN 4/DIRECT	0	142,789						0	0	0	0
33		INTEREXCHANGE CIRCUIT	0	DIRECT									0	0	0
34		- FURNISHED OTHERS	10,418	DIRECT									10,418	0	0
35a		- ACCESS - WIDEBAND	509,996	DIRECT									0	0	0
35b		- ACCESS - BASIC	0	DIRECT									0	0	0
35c		- ACCESS - TANDEM MULTIPLEX	0	DIRECT									0	0	0
35d		- ACCESS - VOICE GRADE MULTIPLEX	0	DIRECT									0	0	0
36		- ACCESS - SS7	0	DIRECT									0	0	0
37		- NON ACCESS	520,414	DIRECT									0	0	0
38		TOTAL IX CIRCUIT	0	DIRECT									0	0	0
39		HOTREMOTE CIRCUIT	0	DIRECT									0	0	0
40		EQUIPMENT RENTED OTHERS	0	DIRECT									0	0	0
41		TOTAL CENTRAL OFFICE TRANSMISSION	755,928		0	142,789	0	0	0	0	0	0	509,996	0	0
42		TOTAL CENTRAL OFFICE EQUIPMENT	1,622,376		0	142,789	666,448	0	0	0	0	0	92,725	10,418	0
43		% DISTRIBUTION	100.0000%		0.0000%	8.6012%	53.4051%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	5.7154%	0.6421%	0.0000%
44		COE RATIOS	0.0000%	LN 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		OPERATOR SYSTEMS	0.0000%	LN 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46		TANDEM SWITCHING	0.0000%	LN 25	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47		LOCAL SWITCHING	100.0000%	LN 25	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48		CENTRAL OFFICE SWITCHING	100.0000%	LN 21+25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49		CENTRAL OFFICE TRANSMISSION	100.0000%	LN 41	0.0000%	18.6892%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	12.2663%	1.3792%	0.0000%	0.0000%

A-5, 1 of 1  
INFORMATION ORIGIN/TERMINATION AND CABLE AND WIRE FACILITIES  
A-5, 1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	OPERATOR TRANSFER	TRAFFIC SENSITIVE	TANDEM SWITCHED		SPECIAL ACCESS		TOTAL	
					LIMITED PAY	COMMON LINE						SWITCHING	TERM	CHANNEL MILEAGE	NON-ACCESS		
1		ALLOCATION FACTORS	100.0000%	AL-1, LN 4	0.0000%	100.0000%											
2		EQUIVALENT ACCESS LINES - MSG CWF	100.0000%	AL-1, LN 4													
		IX CIRCUIT MILES - MSG CWF	100.0000%	AL-1, LN 8													
3	2310	INFORMATION ORIGIN/TERM															
4		OTHER IOT EQUIPMENT	0	DIRECT													
5		PUBLIC INTEREST PAYSTATION EQUIP	0	DIRECT													
6		COINLESS PUBLIC TELEPHONE	0	DIRECT													
7		OTHER	0	DIRECT													
8		SUBTOTAL	0														
9		NEW CUSTOMER PREMISE EQUIP	0	DIRECT													
10		TOTAL ORIGIN/TERM EQUIP	0														
11		% DISTRIBUTION	0.0000%		0.0000%	0.0000%											
12	2410	CABLE AND WIRE FACILITIES	857,760	LN 1/DIRECT	0	857,760											
13		SUBSCRIBER LINE	35,160	DIRECT													
14		EXCHANGE LINE WIDEBAND	0	DIRECT													
15a		EXCHANGE TRUNK - BASIC	0	DIRECT													
15b		EXCHANGE TRUNK - WIDEBAND	0	DIRECT													
16		IX TRUNK - WIDEBAND	30,801	DIRECT													
17a		IX TRUNK - ACCESS	285,731	LN 2/DIRECT													
17b		IX TRUNK - SS7	0	DIRECT													
18		IX TRUNK - NON ACCESS	0	DIRECT													
19		HOST/REMOTE	0	DIRECT													
20		EQUIPMENT FURNISHED OTHERS	1,209,471	DIRECT													
21		TOTAL CABLE AND WIRE FACILITIES	100.0000%														
22		% DISTRIBUTION	100.0000%		0.0000%	70.9219%	0.0000%	0.0000%									
23		TOTAL CWF EXCLUDING CAT 1,3	351,691		0	0	0	0	0	0	0	0	0	0	0	0	0
24		% DISTRIBUTION	100.0000%		0.0000%	0.0000%	0.0000%	0.0000%									



LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED		TRANSPORT		SPECIAL ACCESS		TOTAL NOW ACCESS	
					LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	FACILITY	CHANNEL TERM	CHANNEL MILEAGE		
OTHER TELECOMMUNICATIONS PLANT																			
1	2002	PROPERTY HELD FOR FUTURE USE																	
2		GENERAL SUPPORT	0	A-3.LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		CENTRAL OFFICE EQUIPMENT	0	A-4.LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		CABLE AND WIRE FACILITIES	321,413	A-5.LN 22	0	0	0	0	0	0	0	0	57,884	32,430	14,515	1,182	3,498	0	0
5		UNDISTRIBUTED	321,413	A-2.LN 10	0	113,564	98,341	0	0	0	0	0	57,884	32,430	14,515	1,182	3,498	0	0
6		TOTAL	100.0000%		35.3327%	30.5905%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0063%	10.0696%	4.5169%	0.3675%	1.0876%	0.0000%	0.0000%
7		% DISTRIBUTION																	
PLANT UNDER CONSTRUCTION																			
8	2003	GENERAL SUPPORT	0	A-3.LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CENTRAL OFFICE EQUIPMENT	0	A-4.LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		CABLE AND WIRE FACILITIES	11,508	A-5.LN 22	0	4,066	3,520	0	0	0	0	0	2,072	1,161	520	42	125	0	0
11		UNDISTRIBUTED	11,508	A-2.LN 10	0	4,066	3,520	0	0	0	0	0	2,072	1,161	520	42	125	0	0
12		TOTAL	100.0000%		35.3327%	30.5905%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0063%	10.0696%	4.5169%	0.3675%	1.0876%	0.0000%	0.0000%
13		% DISTRIBUTION																	
14																			
RESERVED FOR FUTURE USE																			
15	XXXX	GENERAL SUPPORT	0	A-3.LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		CENTRAL OFFICE EQUIPMENT	0	A-4.LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		CABLE AND WIRE FACILITIES	0	A-5.LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		UNDISTRIBUTED	0	A-2.LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		TOTAL	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20		% DISTRIBUTION																	
21																			
TELECOMMUNICATIONS PLANT ADJUST.																			
22	2005	GENERAL SUPPORT	0	A-3.LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		CENTRAL OFFICE EQUIPMENT	0	A-4.LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		CABLE AND WIRE FACILITIES	0	A-5.LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		UNDISTRIBUTED	0	A-2.LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		TOTAL	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27		% DISTRIBUTION																	
28																			

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

LN	A/C	DESCRIPTION	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED SWITCHING	TRANSPORT		SPECIAL ACCESS		TOTAL	
				LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BINA		TERM	FACILITY	CHANNEL TERM	CHANNEL MILEAGE		TERM
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	210,944	0	70,682	85,377	0	0	0	0	0	39,070	21,869	9,797	788	2,360	0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	882,981	0	0	882,981	0	0	0	0	0	0	0	0	0	0	0
4		OPERATOR SYSTEMS EQUIPMENT	412,163	0	77,854	0	0	0	0	0	0	278,071	0	50,557	5,680	0	0
5		CENTRAL OFFICE TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		UNDISTRIBUTED COE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		INFORMATION ORIG/TERM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		CABLE AND WIRE FACILITIES	471,400	0	334,326	940,330	0	0	0	0	0	111,368	13,704	13,704	0	12,005	0
9		TOTAL ACCUM DEPR - THIS	1,983,469	0	488,833	0	0	0	0	0	0	317,141	133,255	74,050	6,478	14,384	0
10	3200	ACCUM DEPRECIATION - FUTURE USE	1,983,469	0	488,833	0	0	0	0	0	0	317,141	133,255	74,050	6,478	14,384	0
11		TOTAL ACCUM DEPRECIATION	100.0000%	0.0000%	24.6453%	47.8625%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	15.9892%	6.7183%	3.7308%	0.3269%	0.7242%	0.0000%
12		% DISTRIBUTION															
13	3400	ACCUMULATED AMORTIZATION															
14		TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		UNDISTRIBUTED	4,556	0	1,610	1,384	0	0	0	0	0	820	460	206	17	50	0
18	3500	OTHER ACCUMORT - TANGIBLE	4,556	0	1,610	1,384	0	0	0	0	0	820	460	206	17	50	0
19	3600	INFORMATION ORIG/TERM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		TELEPHONE PLANT ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		TOTAL ACCUM AMORTIZATION	4,556	0	1,610	1,384	0	0	0	0	0	820	460	206	17	50	0
		% DISTRIBUTION	100.0000%	0.0000%	35.3327%	30.5866%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0093%	10.0895%	4.5159%	0.3579%	1.0876%	0.0000%
22	4100 &	NET OPERATING DEFERRED INC TAX															
23		GENERAL SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	4340	CENTRAL OFFICE SWITCHING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		OPERATOR SYSTEMS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		CENTRAL OFFICE TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		INFORMATION ORIG/TERM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		CABLE AND WIRE FACILITIES	114,277	0	40,377	34,865	0	0	0	0	0	20,581	11,530	5,161	420	1,243	0
29		UNDISTRIBUTED	114,277	0	40,377	34,865	0	0	0	0	0	20,581	11,530	5,161	420	1,243	0
30		TOTAL NET DEFERRED INC TAX	100.0000%	0.0000%	35.3327%	30.5866%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.0093%	10.0895%	4.5159%	0.3579%	1.0876%	0.0000%
31		% DISTRIBUTION															
32	4360	OTHER DEFERRED CREDITS - NET															
33		GENERAL SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		CENTRAL OFFICE SWITCHING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		OPERATOR SYSTEMS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		CENTRAL OFFICE TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		INFORMATION ORIG/TERM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		CABLE AND WIRE FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		UNDISTRIBUTED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		TOTAL OTHER DEFERRED CREDITS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41		% DISTRIBUTION															

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

LN	A/C	DESCRIPTION	TOTAL COMPANY		COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED		TRANSPORT		SPECIAL ACCESS		TOTAL	
			LIMITED PAY	COMMON	OPERATOR TRANSFER	BINA				SWITCHING	TERM	FACILITY	CHANNEL	TERM	CHANNEL MILEAGE	FACILITY	NON-ACCESS		
1	8110	OPERATING EXPENSE AND TAX																	
2	6120	NETWORK SUPPORT EXPENSE	5,697	0	2,013	1,743	0	0	0	0	1,026	575	257	21	62	0	0	0	
3	8210	GENERAL SUPPORT EXPENSE	62,540	0	22,087	19,135	0	0	0	0	11,263	0,310	2,824	230	680	0	0	0	
4	8310	CENTRAL OFFICE EXPENSE	89,945	0	11,881	27,049	0	0	0	0	42,434	0	7,715	667	0	0	0	0	
5	8410	INFORMATION ORIGINATOR EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	8510	CABLE AND WIRE FACILITIES EXP	62,216	0	44,125	0	0	0	0	0	14,699	0	1,669	0	1,594	0	0	0	
7	8530	OTHER PLANT EXPENSE	510	0	180	156	0	0	0	0	92	51	23	2	6	0	0	0	
8a	8530	NETWORK OPERATIONS EXPENSE	40,410	0	14,278	12,364	0	0	0	0	7,278	4,077	1,823	148	440	0	0	0	
8b	8540	ACCESS CHARGE EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	8610	FEDERAL SUPPORT CHARGES	2,173	0	2,173	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	8620	MARKETING EXPENSE	17,980	0	3,131	0	0	0	0	0	907	508	62	8	22	0	0	0	
11	8710	SERVICES EXPENSE	62,168	0	21,189	13,770	0	0	0	0	13,694	5,824	3,231	283	621	0	0	0	
12	8720	EXECUTIVE AND PLANNING EXP	475,160	0	48,918	26,448	0	0	0	0	29,621	12,328	6,530	600	1,314	0	0	0	
13	8730	GENERAL AND ADMINISTRATIVE EXP	475,160	0	169,028	104,904	0	0	0	0	158,615	44,373	24,615	2,159	4,728	0	0	0	
14	8740	RENT REVENUES	100,000.00%	0	35,533.33%	22,053.33%	0.0000%	0.0000%	0.0866%	0.0000%	22,410.00%	9,328.27%	5,174.68%	0.45330%	0.9443%	0.0000%	0.0000%	0.0000%	
15	8650	% DISTRIBUTION EXPENSE	161,278	0	65,244	19,250	0	0	0	0	46,012	17,442	10,512	940	1,680	0	0	0	
16	7200	DEPRECIATION AND AMORTIZATION	35,588	0	12,574	10,889	0	0	0	0	6,408	3,591	1,667	131	387	0	0	0	
17	7500	EQUAL ACCESS EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	7500	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	5240	RENT REVENUES	672,549	0	246,844	135,042	0	0	0	0	159,036	65,406	36,734	3,230	6,595	0	0	0	
20	5240	TOTAL OPERATING EXP & TAX	100,000.00%	0	35,702.7%	20,079.2%	0.0000%	0.0000%	0.0471%	0.0000%	23,646.7%	9,725.0%	5,462.0%	0.4603%	1.0401%	0.0000%	0.0000%	0.0000%	
21		% DISTRIBUTION																	
22	7370	NON OPERATING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	5310	ABANDONED CONSTRUCTION	3,251	0	1,149	985	0	0	0	0	585	328	147	12	35	0	0	0	
24	5330	CONTRIBUTIONS	3,251	0	1,149	985	0	0	0	0	585	328	147	12	35	0	0	0	
25	5310	TOTAL NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	5310	UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	5320	END USER MSG TOLL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	5330	END USER COMMON LINE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	7340	IX CARRIER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	7340	TOTAL UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	1,650	0	588	508	0	0	0	0	299	197	75	6	18	0	0	0	

PLANT SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED		SPECIAL ACCESS		TOTAL	
					LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	CHANNEL MILEAGE	TERM		CHANNEL MILEAGE
1		BASIS FOR NETWORK SUPPORT EXPENSE	3,247,529	VARIOUS	0	1,147,441	993,633	0	0	0	0	584,868	327,673	146,656	11,947	35,322	0
2		GEN SUPPORT, COE, IOT AND C&W	0	A-3LN 18	0	1,147,441	993,633	0	0	0	0	584,868	327,673	146,656	11,947	35,322	0
3		EQUAL ACCESS EQUIPMENT	3,247,529		0	1,147,441	993,633	0	0	0	0	584,868	327,673	146,656	11,947	35,322	0
4		TOTAL	100,000.00%		0.0000%	35.3277%	30.5968%	0.0000%	0.0000%	0.0000%	0.0000%	18.0093%	10.0896%	4.5193%	0.3973%	1.0816%	0.0000%
		% DISTRIBUTION															
PLANT SPECIFIC EXPENSES																	
5		GENERAL SUPPORT EXPENSE	5,697	LN 4	0	2,013	1,743	0	0	0	0	1,028	575	257	21	62	0
6	6110	NETWORK SUPPORT	62,540		0	22,997	18,135	0	0	0	0	11,263	6,310	2,824	230	690	0
7	6120	GENERAL SUPPORT	68,238	A-3LN 13	0	22,997	18,135	0	0	0	0	11,263	6,310	2,824	230	690	0
8		TOTAL GENERAL SUPPORT EXP	100,000.00%		0.0000%	25.110	20.978	0	0	0	0	12,289	6,885	1,082	251	742	0
9		% DISTRIBUTION				35.3277%	30.5968%	0.0000%	0.0000%	0.0000%	0.0000%	18.0093%	10.0896%	4.5193%	0.3973%	1.0816%	0.0000%
10		CENTRAL OFFICE EXPENSE	27,049	A-4 LN 47	0	0	27,049	0	0	0	0	0	0	0	0	0	0
11		CENTRAL OFFICE SWITCHING EXPENSE	0	A-4 LN 44	0	0	0	0	0	0	0	0	0	0	0	0	0
12	6220	OPERATOR SYSTEMS EXPENSE	0		0	0	0	0	0	0	0	0	0	0	0	0	0
13	6230	CABLE AND WIRE FACILITIES EXPENSE	62,897	A-4 LN 48	0	11,881	0	0	0	0	0	42,434	807	7,715	807	0	0
14	6230	CPE EXPENSE, SS7 LEASE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
15		TOTAL CENTRAL OFFICE EXPENSE	89,946		0	11,881	27,049	0	0	0	0	42,434	867	7,715	867	0	0
16		% DISTRIBUTION	100.0000%		0.0000%	13.2087%	30.0729%	0.0000%	0.0000%	0.0000%	0.0000%	47.1772%	0.6337%	8.5775%	0.6337%	0.0000%	0.0000%
17		INFORMATION ORIG/TERM EXPENSE	0		0	0	0	0	0	0	0	0	0	0	0	0	0
18		PUBLIC INTEREST PAYSTATION EXPENSE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
19		COINLESS PAY TELEPHONE EXPENSE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
20		OTHER IOT EXPENSE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
21		CPE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TOTAL INFORMATION ORIG/TERM EXP	0		0	0	0	0	0	0	0	0	0	0	0	0	0
23		% DISTRIBUTION	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24		CABLE AND WIRE FACILITIES EXPENSE	62,216	A-5 LN 22	0	44,125	0	0	0	0	0	14,688	1,809	1,809	1,584	1,584	0
25		TOTAL EXCL SS7	62,216	DIRECT	0	44,125	0	0	0	0	0	14,688	1,809	1,809	1,584	1,584	0
26		SS7 LEASE	62,216		0	44,125	0	0	0	0	0	14,688	1,809	1,809	1,584	1,584	0
27		TOTAL C&W EXPENSE	100,000.00%		0.0000%	70.8219%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	23.0245%	2.9070%	2.9070%	2.5469%	2.5469%	0.0000%
28		% DISTRIBUTION															
29		TOTAL PLANT SPECIFIC EXPENSE	220,401		0	80,116	47,920	0	0	0	0	54,723	21,563	12,605	1,118	2,327	0
30		% DISTRIBUTION	100.0000%		0.0000%	36.3502%	21.7458%	0.0000%	0.0000%	0.0000%	0.0000%	24.8290%	9.7928%	5.7193%	0.5072%	1.0558%	0.0000%
31		TOTAL PLANT SPECIFIC EXPENSE EXCL GEN SUP	152,163		0	56,005	27,049	0	0	0	0	42,434	14,688	9,524	867	1,584	0
32		% DISTRIBUTION	100.0000%		0.0000%	36.8065%	17.7767%	0.0000%	0.0000%	0.0000%	0.0000%	27.8874%	9.6596%	6.2589%	0.5697%	1.0415%	0.0000%

PLANT NON SPECIFIC EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED		SPECIAL ACCESS		TOTAL	
					LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	CHANNEL MILEAGE		TERM
1		CENTRAL OFFICE EQUIPMENT	1,622,376	A-4-LN 38	0	142,788	865,448	0	0	0	0	500,998	0	92,725	10,418	0	
2		INFORMATION ORIG/TERM	0	A-5-LN 10	0	0	0	0	0	0	0	0	0	0	0	0	
3		CABLE AND WIRE FACILITIES	1,209,471	A-5-LN 21	0	857,780	0	0	0	0	0	285,731	0	35,160	30,601	0	
4		TOTAL	2,831,847		0	1,000,569	865,448	0	0	0	0	506,036	0	127,884	10,418	30,601	
5		% DISTRIBUTION	100.0000%		0.0000%	35.3327%	30.5396%	0.0000%	0.0000%	0.0000%	0.0000%	18.0093%	0.0000%	4.5165%	0.3675%	1.0875%	0.0000%
PLANT NONSPECIFIC EXPENSE																	
6		OTHER PROP PLANT & EQUIP EXPENSE	510	LN 5	0	180	156	0	0	0	0	92	0	51	23	2	5
7		NETWORK OPERATIONS EXPENSE	40,410	LN 5	0	14,278	12,364	0	0	0	0	7,278	0	4,077	1,825	149	440
8a		ACCESS CHARGE EXPENSE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
8b		FEDERAL SUPPORT CHARGES	2,173	DIRECT	0	2,173	0	0	0	0	0	0	0	0	0	0	0
9		DEPRECIATION EXPENSE	18,218	A-3-LN 13	0	5,437	5,574	0	0	0	0	3,281	0	823	87	109	0
10		GENERAL SUPPORT	13,600	A-4-LN 47	0	0	13,600	0	0	0	0	0	0	0	0	0	0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	0	A-4-LN 44	0	0	0	0	0	0	0	0	0	0	0	0	0
12		OPERATOR SYSTEMS EQUIPMENT	63,278	A-4-LN 48	0	11,953	0	0	0	0	0	42,681	0	7,782	872	0	0
13		CENTRAL OFFICE TRANSMISSION	0	A-4-LN 46	0	0	0	0	0	0	0	0	0	0	0	0	0
14		UNBUNDLED COE	0	A-5-LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0
15		INFORMATION ORIG/TERM	85,955	A-3-LN 11	0	48,777	0	0	0	0	0	15,582	0	1,917	1,890	0	0
16		CABLE AND WIRE FACILITIES	101,060	A-3-LN 22	0	65,166	10,183	0	0	0	0	45,072	0	10,502	939	1,878	0
17		TOTAL DEP EXP - PLANT IN SERVICE	161,060	A-6-LN 7	0	65,166	10,183	0	0	0	0	45,972	0	10,502	930	1,878	0
18		PROPERTY HELD FOR FUTURE USE	161,060		0	65,166	10,183	0	0	0	0	45,972	0	10,502	930	1,878	0
19		TOTAL DEPRECIATION EXPENSE	100.0000%		0.0000%	40.4611%	11.9102%	0.0000%	0.0000%	0.0000%	0.0000%	28.5435%	0.0000%	6.5205%	0.5831%	1.1659%	0.0000%
20		% DISTRIBUTION	100.0000%		0.0000%	40.4611%	11.9102%	0.0000%	0.0000%	0.0000%	0.0000%	28.5435%	0.0000%	6.5205%	0.5831%	1.1659%	0.0000%
AMORTIZATION EXPENSE																	
21		CAPITAL LEASE	0	A-3-LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
22		LEASEHOLD IMPROVEMENTS	0	A-3-LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
23		UNBUNDLED	219	A-3-LN 18	0	77	67	0	0	0	0	39	0	10	1	2	0
24		SUBTOTAL	219		0	77	67	0	0	0	0	39	0	10	1	2	0
25		INTANGIBLE ASSETS	0	A-3-LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
26		OTHER - TEL PLANT ADJUSTMENT	0	A-6-LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL AMORTIZATION EXPENSE	219		0	77	67	0	0	0	0	39	0	10	1	2	0
28		% DISTRIBUTION	100.0000%		0.0000%	35.3327%	30.5965%	0.0000%	0.0000%	0.0000%	0.0000%	18.0093%	0.0000%	4.5159%	0.3675%	1.0875%	0.0000%
TOTAL PLANT NON SPECIFIC EXPENSE																	
29		TOTAL PLANT NON SPECIFIC EXPENSE	204,372		0	81,875	31,770	0	0	0	0	53,391	0	12,360	1,090	2,325	0
30		% DISTRIBUTION	100.0000%		0.0000%	40.0618%	15.5451%	0.0000%	0.0000%	0.0000%	0.0000%	26.1195%	0.0000%	6.0477%	0.5395%	1.1377%	0.0000%
RENT REVENUES																	
31		GEN SUPPORT ASSETS	0	A-3-LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
32		CENTRAL OFFICE SWITCHING	0	A-4-LN 47	0	0	0	0	0	0	0	0	0	0	0	0	0
33		CENTRAL OFFICE TRANSMISSION	0	A-4-LN 48	0	0	0	0	0	0	0	0	0	0	0	0	0
34		CABLE & WIRE FACILITIES	0	A-5-LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0
35		UNBUNDLED INTERCONNECTION:	0		0	0	0	0	0	0	0	0	0	0	0	0	0
36		- UNBUNDLED LOOP	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
37		- OPERATOR SYSTEMS	0	A-4-LN 44	0	0	0	0	0	0	0	0	0	0	0	0	0
38		- TANDEM SWITCHING	0	A-4-LN 45	0	0	0	0	0	0	0	0	0	0	0	0	0
39		- LOCAL SWITCHING	0	A-4-LN 46	0	0	0	0	0	0	0	0	0	0	0	0	0
40		- TRANSPORT TERMINATION	0	A-4-LN 38	0	0	0	0	0	0	0	0	0	0	0	0	0
41		- TRANSPORT FACILITY	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
42		- SS7/600 DATABASE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
43		- OSS	0	A-11-LN 30	0	0	0	0	0	0	0	0	0	0	0	0	0
44		MISCELLANEOUS RENT REVENUE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
45		TOTAL RENT REVENUE	0		0	0	0	0	0	0	0	0	0	0	0	0	0

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED TRANSPORT		SPECIAL ACCESS		TOTAL CHANNEL MILEAGE	NON ACCESS
					LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	TERM		
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	0	A-3, LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
3	6621	TELEPHONE OPERATOR SERVICES	0	SWS-OPERATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
4		- CALL COMPLETION INCL DA	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	180	DIRECT	180	0	0	0	0	0	0	0	0	0	0	0	0
6	6623	PUBLISHED DIRECTORY LISTINGS	0		0	0	0	0	0	0	0	0	0	0	0	0	0
7	1.0	ALL OTHER	0		0	0	0	0	0	0	0	0	0	0	0	0	0
8		LOCAL BUSINESS OFFICE	2,710	A-3, LN 29	0	1,018	882	0	0	0	0	519	291	0	0	0	0
9		- END USER SVC ORDER PROCESSING	1,699		0	0	0	0	0	0	0	0	0	0	0	0	1,699
10		- PRESUBSCRIPTION	2,507		627	0	0	0	0	0	0	0	0	0	0	0	1,880
11		- OTHER	0		0	0	0	0	0	0	0	0	0	0	0	0	0
12		- END USER PAYMENT & COLLECTION	0	AL-1, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
13		- END USER BILLING INQUIRY	0	AL-1, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14		- I-X CARRIER SVC ORDER PROCESSING	0	AL-1, LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
15		- I-X CARRIER PAYMENT & COLLECTION	0	AL-1, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
16		- I-X CARRIER BILLING INQUIRY	0	AL-1, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
17		- COIN COLLECT AND ADMIN - PUBLIC INTEREST	0	AL-1, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	9,424		0	2,272	882	0	0	0	0	519	291	0	0	0	8,163
19		CUSTOMER SERVICES (REV ACCTS)	1,110		0	0	0	0	0	0	0	0	0	0	0	0	1,110
20		- MESSAGE PROCESSING	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
21		- TOLL TICKET PROCESSING	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
22		- LOCAL MESSAGE PROCESSING	0		0	0	0	0	0	0	0	0	0	0	0	0	0
23		- OTHER BILLING & COLLECTION	4,210		0	0	0	0	0	0	0	0	0	0	0	0	4,210
24		- BNA	0		0	0	0	0	0	0	0	0	0	0	0	0	0
25		- ALL OTHER	743		743	0	0	0	0	0	0	0	0	0	0	0	0
26		- END USER COMMON LINE	1,271		0	0	0	0	0	0	0	0	0	0	0	0	1,271
27		- CARRIER ACCESS BILLING (CABS)	1,734		0	0	0	0	0	0	0	0	0	0	0	0	1,734
28		- ALL OTHER	16,758		0	0	0	0	0	0	0	0	0	0	0	0	16,758
29		SUBTOTAL CUSTOMER SERVICES	100,000%		0	743	601	0	0	0	0	354	188	7	21	0	0
30		TOTAL CAT 1 AND CAT 2	100,000%		0	3,015	1,463	0	0	0	0	354	188	7	21	0	5,320
31		% DISTRIBUTION	100,000%		0	17,9916%	8,8495%	0,0000%	0,0000%	0,0000%	0,0000%	5,2091%	2,9185%	0,0431%	0,1276%	0,0000%	84,3305%
32	3.0	ALL OTHER CUSTOMER SERVICE	651	/LN 34	0	118	57	0	0	0	0	34	19	3	0	0	414
33		TOTAL SERVICES EXPENSE	17,589		0	3,131	1,540	0	187	0	0	907	508	8	22	0	11,195
34		% DISTRIBUTION	100,000%		0	17,8001%	8,7557%	0,0000%	1,0641%	0,0000%	0,0000%	5,1537%	2,8974%	0,0427%	0,1202%	0,0000%	63,6400%
35		TOTAL CUSTOMER OPERATIONS EXPENSE	100,000%		0	17,8001%	8,7557%	0,0000%	1,0641%	0,0000%	0,0000%	5,1537%	2,8974%	0,0427%	0,1202%	0,0000%	11,195
36		% DISTRIBUTION	100,000%		0	17,8001%	8,7557%	0,0000%	1,0641%	0,0000%	0,0000%	5,1537%	2,8974%	0,0427%	0,1202%	0,0000%	63,6400%
37		CUSTOMER OPERATIONS EXCL MARKETING	16,938		0	3,015	1,483	0	180	0	0	873	469	7	21	0	10,701
38		% DISTRIBUTION	100,000%		0	17,8001%	8,7557%	0,0000%	1,0641%	0,0000%	0,0000%	5,1537%	2,8974%	0,0427%	0,1202%	0,0000%	63,6400%

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED		SPECIAL ACCESS		TOTAL MON ACCESS	
				LIMITED PAY	COMMON				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	CHANNEL TERM		CHANNEL MILEAGE
1		BIG THREE EXPENSES	220,401	0	60,116	47,928	0	0	0	0	54,723	21,589	12,065	1,116	2,027	0
2		PLANT SPECIFIC EXPENSE	510	0	180	156	0	0	0	0	52	51	23	2	6	0
3		OTHER PLANT EXPENSE	40,410	0	14,278	12,364	0	0	0	0	7,278	4,077	1,823	148	40	0
4		NETWORK OPERATIONS EXPENSE	2,173	0	2,173	0	0	0	0	0	0	0	0	0	0	0
5		ACCESS CHARGE EXPENSE	17,589	0	3,131	1,540	0	187	0	0	307	508	92	9	22	11,185
6		CUSTOMER OPERATIONS EXPENSE	281,093	0	99,878	61,388	0	187	0	0	92,399	29,220	14,543	1,276	2,794	11,185
7		TOTAL BIG THREE EXPENSES	100,000.00%	0.0000%	35,533.33%	22,053.33%	0.0000%	0.0686%	0.0000%	0.0000%	22,413.07%	9,328.22%	5,174.8%	0.4533%	0.6540%	3,682.8%
8	67-0	CORPORATE OPERATING EXPENSE	62,438	0	22,188	13,770	0	42	0	0	13,094	5,824	3,231	283	821	2,487
9	67-0	EXECUTIVE AND PLANNING	132,100	0	40,961	29,148	0	86	0	0	29,891	12,328	6,839	600	1,314	5,204
10		GENERAL AND ADMINISTRATIVE	184,598	0	69,147	42,915	0	130	0	0	43,815	18,153	10,070	883	1,034	7,750
11		TOTAL CORPORATE OPERATIONS	100,000.00%	0.0000%	35,533.33%	22,053.33%	0.0000%	0.0686%	0.0000%	0.0000%	22,413.07%	9,328.22%	5,174.8%	0.4533%	0.6540%	3,082.8%
12		EQUAL ACCESS EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	7500	INTEREST EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		CAPITAL LEASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		CUSTOMER DEPOSITS	31,819	0	11,242	9,735	0	0	0	0	5,730	3,210	1,437	117	346	0
16		OTHER	31,819	0	11,242	9,735	0	0	0	0	5,730	3,210	1,437	117	346	0
17		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		OTHER INCOME ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		BASED ON PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		BASED ON EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	72-0	OPERATING TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	72-0	FEDERAL AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	72-0	STATE AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	72-0	OTHER OPERATING TAXES	35,598	0	12,574	10,889	0	0	0	0	6,409	3,591	1,607	131	387	0
26	72-0	OTHER OPERATING TAXES - DIRECT ASSIGN	35,598	0	12,574	10,889	0	0	0	0	6,409	3,591	1,607	131	387	0
27		TOTAL OPERATING TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AL-1, 1 of 1  
DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS  
AL-1, 1 of 1

LN	ALLOCATION RATIOS	TOTAL COMPANY	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED TRANSPORT		SPECIAL ACCESS		TOTAL
			LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	TERM	
1	EQUIVALENT ACCESS LINES - MSG COE	172	0	172										
2	% DISTRIBUTION	100.0000%	0.0000%	100.0000%										
3	EQUIVALENT ACCESS LINES - MSG CWF	172	0	172										
4	% DISTRIBUTION	100.0000%	0.0000%	100.0000%										
5	IX CIRCUIT TERMINATIONS - MSG COE	68												
6	% DISTRIBUTION	100.0000%												
7	IX CIRCUIT MILES - MSG CWF	755.00												
8	% DISTRIBUTION	100.0000%												
DISTRIBUTION FACTORS														
9	STD WORK SECONDS - MANUAL BOARDS	100.0000%												
10	STD WORK SECONDS - TSPS	100.0000%												
11	STD WORK SECONDS - OPERATORS	100.0000%												
12	END USER SVC ORDER CONTACTS	100.0000%												
13	END USER PAYMENT & COLLECTION	100.0000%												
14	END USER BILLING INQUIRY CONTACTS	100.0000%												
15	IX CARRIER SVC ORDER CONTACTS	100.0000%												
16	IX CARRIER PAYMENT & COLLECTION	100.0000%												
17	IX CARRIER BILLING INQUIRY CONTACTS	100.0000%												
18	PUBLIC TELEPHONE REVENUE	0.0000%												
19	END USER BILLING & COLLECTION	100.0000%												
20	OPERATOR SERVICES UNDER CONTRACT	0.0000%												



OPTIONAL FEDERAL INCOME TAX ADJUSTMENT WORKSHEET

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SS7	INFO	TRAFFIC SENSITIVE		TANDEM SWITCHED TRANSPORT		SPECIAL ACCESS		TOTAL			
					LIMITED PAY	COMMON LINE				OPERATOR TRANSFER	BNA	SWITCHING	TERM	FACILITY	CHANNEL TERM		CHANNEL MILEAGE	FACILITY	NON-ACCESS
<b>STEP A - Determine Effective Tax Rate</b>																			
1.		Effective FIT Rate	26.5300%	A-1 LN 28/27	0	86,661	15,866	0	0	0	0	0	38,524	25,461	9,774	746	2,745	0	
2.		Gross-up Factor	39.9186%	LN 1/(1.0-LN 1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.		Return on Investment	177,778	A-1 LN 3	0	0	0	0	0	0	0	0	38,524	25,461	9,774	746	2,745	0	0
4.		Reserved for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.		Return on Investment	177,778	LN 3-LN 4	0	86,661	15,866	0	0	0	0	0	38,524	25,461	9,774	746	2,745	0	0
6.		Income Adjustment for FIT	31,819	A-1 LN 23	0	11,242	9,735	0	0	0	0	0	5,730	3,210	1,431	117	348	0	0
7.		FIT Tax Credits	0	A-1 LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.		FIT Amount at EC's Effective FIT Rate	58,265	(5-6-7) 2-7	0	30,103	2,447	0	0	0	0	0	12,293	8,862	3,328	251	957	0	0
<b>STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation</b>																			
9a.		FIT Base Amount	145,959	0	75,419	6,131	0	0	0	0	0	0	30,794	22,251	8,337	629	2,969	0	0
9b.		FIT at Maximum Tax Rate	78,593	0	40,610	3,301	0	0	0	0	0	0	16,581	11,881	4,489	339	1,292	0	0
<b>STEP C - Gross up of Difference Between Effective Rate and Maximum Rate</b>																			
10.		Maximum Tax Rate Per NECA	35.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.		Gross-up Factor	53.8452%	LN 10/(1-LN 10)	0	10,504	864	0	0	0	0	0	4,289	3,069	1,161	89	334	0	0
12.		Difference in Income Tax Amounts	20,328	LN 9b-LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.		Gross up of Difference in Tax Amounts	37,752	LN 12/LN 11	0	10,507	1,586	0	0	0	0	0	7,905	5,755	2,156	163	620	0	0
14.		Amount to Be Reported as Income Adjustment for FIT	68,571	LN 6-LN 13	0	30,750	11,321	0	0	0	0	0	13,695	8,966	3,593	280	966	0	0
<b>STEP D - Verification of Line 14 Computation</b>																			
15.		(LN 5 + LN 14 - LN 7) x LN 11 - LN 7 (should equal LN 8)	58,265	0	30,108	2,447	0	0	0	0	0	0	12,293	8,862	3,328	251	957	0	0

PART 69 -- Total Interstate

SCH1, 1 of 1

POOL REPORTING SUMMARY

SCH1, 1 of 1

	ANNUAL	MONTHLY
<u>CARRIER COMMON LINE</u>		
CL EXPENSES AND OTHER TAXES (EXCL FED USF CONT)	\$276,322	\$23,027
CL FEDERAL USF CONTRIBUTION	2,173	181
CL AVERAGE NET INVESTMENT	770,324	770,324
CL INCOME FROM INT CHGD CONSTR	586	49
CL INCOME ADJUSTMENT FOR FIT	30,750	2,562
CL FIT TAX CREDIT	0	0
 <u>TRAFFIC SENSITIVE SWITCHED ACCESS</u>		
SW EXPENSES AND OTHER TAXES	\$341,434	\$28,453
SW AVERAGE NET INVESTMENT	692,015	692,015
SW INCOME FROM INT CHGD CONSTR	974	81
SW INCOME ADJUSTMENT FOR FIT	33,982	2,832
SW FIT TAX CREDIT	0	0
 <u>TRAFFIC SENSITIVE SPECIAL ACCESS</u>		
SP EXPENSES AND OTHER TAXES	\$50,123	\$4,177
SP AVERAGE NET INVESTMENT	117,905	117,905
SP INCOME FROM INT CHGD CONSTR	99	8
SP INCOME ADJUSTMENT FOR FIT	4,839	403
SP FIT TAX CREDIT	0	0

\*\*PROPRIETARY INFORMATION\*\*

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Part 36

REVENUE REQUIREMENT SUMMARY

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS		EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA
1	REVENUE REQUIREMENT SUMMARY												
2	NET INVESTMENT FOR SETTLEMENTS	4,689,854	NOTE A	0	1,462,871	0	117,374	1,105,275	108,528	86,157	0	0	159,987
3	RATE OF RETURN	8,1074%		11,2500%	11,2500%	11,2500%	11,2500%	6,5000%	6,5000%	6,5000%	6,5000%	6,5000%	6,5000%
4	ALLOW FOR FUNDS USED DUR CONSTR (Normalized)	375,602	LN1-LN 2	0	184,573	0	13,205	71,843	7,054	5,600	0	0	103,609
5	NET RETURN FOR SETTLEMENTS	4,100	S-8-LN 31	0	1,560	0	99	862	85	64	0	0	1,262
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	374,502	LN3-LN4	0	163,013	0	13,106	70,981	6,969	5,536	0	0	102,347
7	LESS: FEDERAL ITC AMORTIZATION	113,600	LN 28	0	53,953	0	4,312	19,783	1,940	1,545	0	0	28,594
8	NET FEDERAL INCOME TAX	113,600	S-12-LN 29	0	0	0	0	0	0	0	0	0	0
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	25,731	LN 6-LN 7	0	53,953	0	4,312	19,783	1,940	1,545	0	0	28,594
10	LESS: STATE ITC AMORTIZATION	25,731	LN 23	0	12,221	0	977	4,481	438	350	0	0	6,477
11	NET STATE INCOME TAX	25,731	S-12-LN 30	0	0	0	0	0	0	0	0	0	0
12	OPERATING EXPENSE AND TAX	1,680,162	LN 9-LN 10	0	12,221	0	977	4,481	438	350	0	0	6,477
13	OTHER ALLOWABLE EXPENSES	7,439	S-8-LN 20	0	632,577	0	39,972	383,168	34,034	23,870	0	0	498,114
14	UNCOLLECTIBLES	2,201,434	S-8-LN 22-23	0	3,103	0	148	1,635	134	92	0	0	2,072
15	BASIS FOR GROSS RECEIPTS TAX (GROSS UP)	2,201,434	S-3-LN 30	0	0	0	0	0	0	0	0	0	0
16	GROSS RECEIPTS TAX RATE	0	S-8-LN 30	0	864,867	0	58,514	480,049	43,517	31,393	0	0	537,604
17a	GROSS RECEIPTS TAX	0	S+8+110m15	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
17b	LESS: B4 EAS CREDIT	0	LN 16*LN 17a	0	0	0	0	0	0	0	0	0	0
18	TOTAL REVENUE REQUIREMENT	2,201,434		0	884,867	0	58,514	480,049	43,517	31,393	0	0	537,604
19													

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 36 LESS A-C'S 2006, 2007 AND 1402 OTHER THAN RTB STOCK.

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS		EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA
20	OPTIONAL GROSS UP INCOME TAX CALC												
21	NET RETURN FOR SETTLEMENTS	379,602	LN 3	0	184,573	0	13,205	71,843	7,054	5,600	0	0	103,609
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	94,025	S-12-LN 16+18	0	29,415	0	2,404	22,284	2,195	1,731	0	0	31,979
23	OTHER INCOME ADJUSTMENTS	94,025	S-12-LN 25a+b	0	0	0	0	0	0	0	0	0	0
24	TOTAL INCOME ADJUSTMENTS	94,025	LN 21+22	0	29,415	0	2,404	22,284	2,195	1,731	0	0	31,979
25	FEDERAL ITC AMORTIZATION	398,177	LN 29	0	188,111	0	15,113	69,342	6,800	5,414	0	0	100,225
26	FEDERAL TAXABLE INCOME	113,600	LN 25*FIT	0	53,953	0	4,312	19,783	1,940	1,545	0	0	28,594
27	FEDERAL SURTAX ALLOC- OPERATING	113,600	LN 26-LN 27	0	53,953	0	4,312	19,783	1,940	1,545	0	0	28,594
28	NET FED INCOME TAX BEFORE ITC	113,600	S-12-LN 30	0	0	0	0	0	0	0	0	0	0
29	STATE ITC AMORTIZATION	423,908	LN 30*FIT	0	201,332	0	16,089	73,823	7,239	5,764	0	0	106,701
30	STATE TAXABLE INCOME	25,731	LN 30*FIT	0	12,221	0	977	4,481	439	350	0	0	6,477
31	STATE INCOME TAX	25,731	LN 30*FIT	0	12,221	0	977	4,481	439	350	0	0	6,477
32	STATE SURTAX EXEMPTION	0	LN 30*FIT	0	0	0	0	0	0	0	0	0	0
33	NET STATE INCOME TAX BEFORE ITC TAX: A	25,731	LN 30*FIT	0	12,221	0	977	4,481	439	350	0	0	6,477

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	INTERSTATE			INTRASTATE			EXCHANGE ACCESS			EXCHANGE MESSAGE	OTHER
					MESSAGE TOLL INTRALATA	MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	MESSAGE TOLL INTRALATA	MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	MESSAGE TOLL INTRALATA	MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA		
1	NET INVESTMENT SUMMARY														
2	GENERAL SUPPORT FACILITIES	2110		1,027,261	0	380,860	0	24,822	216,001	21,260	15,032	0	42,097	315,188	0
3	CENTRAL OFFICE SWITCHING EQUIP	2210		1,019,351	0	866,448	0	0	0	0	0	0	0	182,903	0
4	OPERATOR SYSTEMS EQUIPMENT	2220		0	0	0	0	0	0	0	0	0	0	0	0
5	CENTRAL OFFICE TRANS EQUIP	2230		1,790,484	0	652,765	0	103,142	486,081	47,447	12,911	0	192,539	285,578	0
6	INFORMATION ORIG TERM EQUIPMENT	2310		0	0	0	0	0	0	0	0	0	0	0	0
7	CABLE AND WIRE FACILITIES	2410		4,196,406	0	1,143,511	0	65,360	985,432	97,389	96,309	0	94,246	1,715,560	0
8	TANGIBLE ASSETS	2880		23,306	0	8,868	0	563	4,901	482	364	0	955	7,174	0
9	INTANGIBLE ASSETS	2690		8,048,807	0	3,082,472	0	194,488	1,692,414	166,579	125,616	0	329,835	2,477,402	0
10	% DISTRIBUTION			100,000%	0.0000%	38.0483%	0.0000%	2.4164%	21.0259%	2.0659%	1.5607%	0.0000%	4.0579%	30.7797%	0.0000%
11	PROPERTY HELD FOR FUTURE USE	2002		784,266	0	302,220	0	19,133	167,016	15,439	12,396	0	32,650	244,482	0
12	PLANT UNDER CONSTRUCTION	2003		28,434	0	10,519	0	687	5,979	588	444	0	1,165	3,752	0
13	RESERVED FOR FUTURE USE	XXXX		0	0	0	0	0	0	0	0	0	0	0	0
14	TELEPHONE PLANT ADJUSTMENT	2005		0	0	0	0	0	0	0	0	0	0	0	0
15	NONOPERATING PLANT	2006		0	0	0	0	0	0	0	0	0	0	0	0
16	GOODWILL	2007		0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			8,871,537	0	3,375,511	0	214,368	1,865,408	183,606	139,457	0	363,650	2,730,636	0
18	% DISTRIBUTION			100,000%	0.0000%	38.0483%	0.0000%	2.4164%	21.0259%	2.0659%	1.5607%	0.0000%	4.0579%	30.7797%	0.0000%
19	ACCUM DEPR - PLANT IN SERVICE	3100		4,182,058	0	1,888,568	0	94,901	761,841	74,924	52,944	0	162,682	1,145,196	0
20	ACCUM DEPR - FUTURE USE	3200		0	0	0	0	0	0	0	0	0	0	0	0
21	ACCUM AMORT - TANGIBLE PROPERTY	3400		11,268	0	4,264	0	272	2,367	233	176	0	461	3,465	0
22	ACCUM AMORT - INTANGIBLE PROPERTY	3500		0	0	0	0	0	0	0	0	0	0	0	0
23	ACCUM AMORT - TEL PLANT ADJ	3600		0	0	0	0	0	0	0	0	0	0	0	0
24	OPER DEFERRED INCOME TAX - NET	VAR		292,410	0	107,463	0	6,824	59,382	5,845	4,408	0	11,573	86,925	0
25	CUSTOMER DEPOSITS	4040		9,009	0	3,428	0	219	1,894	186	141	0	369	2,773	0
26	OTHER LT LIAB - POST RET BENEFITS	4310		0	0	0	0	0	0	0	0	0	0	0	0
27	OTHER DEFERRED CREDITS - NET	4360		4,386,803	0	1,371,772	0	112,154	1,039,924	102,413	90,789	0	187,464	1,452,277	0
28	NET TELEPHONE PLANT			100,000%	0.0000%	31.2705%	0.0000%	2.5656%	23.7057%	2.3347%	1.8416%	0.0000%	4.2734%	34.0174%	0.0000%
29	% DISTRIBUTION			100,000%	0.0000%	31.2705%	0.0000%	2.5656%	23.7057%	2.3347%	1.8416%	0.0000%	4.2734%	34.0174%	0.0000%
30	MATERIALS AND SUPPLIES	1220		155,173	0	43,091	0	2,485	37,126	3,669	3,628	0	3,551	64,633	0
31	INVESTMENT IN NONAFFILIATED COS	1402		0	0	0	0	0	0	0	0	0	0	0	0
32	NONCURRENT ASSETS-POST RET BENE	1410		0	0	0	0	0	0	0	0	0	0	0	0
33	EQUAL ACCESS EQUIPMENT	1439		0	0	0	0	0	0	0	0	0	0	0	0
34	OTHER JURISDICTIONAL ASSETS	1500		124,878	0	48,011	0	2,786	29,226	2,441	1,740	0	4,648	37,077	0
35	CASH WORKING CAPITAL	XXXX		4,669,854	0	1,462,871	0	117,374	1,105,275	108,528	86,157	0	195,662	1,593,987	0
36	NET TEL PLANT, M&S AND CWC			100,000%	0.0000%	31.3258%	0.0000%	2.5134%	23.6653%	2.3240%	1.8450%	0.0000%	4.1899%	34.1336%	0.0000%
37	% DISTRIBUTION			100,000%	0.0000%	31.3258%	0.0000%	2.5134%	23.6653%	2.3240%	1.8450%	0.0000%	4.1899%	34.1336%	0.0000%

PART 35 SEPARATIONS

12/8/2005

S-3, 1 of 1

OTHER TELECOMMUNICATIONS PLANT SEPARATIONS

S-3, 1 of 1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER	
						MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTRALATA	MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTERLATA	MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTRALATA					MESSAGE TOLL INTERLATA
BASIS FOR GENERAL SUPPORT FACILITIES																
1	CLASS A SEPARATIONS			535,305		0	198,638%	0	11,524%	127,017	10,430	7,229	0	19,515	150,552	0
2	BIG THREE EXPENSES			100,000%		0.0000%	37,107%	0.0000%	2,152%	23,727%	1,943%	1,350%	0.0000%	3,664%	30,048%	0.0000%
3	% DISTRIBUTION															
4	CLASS B SEPARATIONS			6,995,241		0	2,662,745	0	169,102	1,471,513	144,535	109,220	0	286,794	2,154,040	0
5	COE, IOT AND C&WF			100,000%		0.0000%	38,048%	0.0000%	2,416%	21,028%	2,069%	1,560%	0.0000%	4,097%	30,779%	0.0000%
6	% DISTRIBUTION															
LAND AND SUPPORT ASSETS																
7	CLASS A COMPANIES			0	LN 3+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
8	CLASS B COMPANIES			1,027,261	LN 6+ DIRECT	0	390,850	0	24,822	216,001	21,260	16,032	0	42,097	316,188	0
9	DIRECT ASSIGNED NON ACCESS			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL LAND AND SUPPORT ASSETS			1,027,261		0	390,850	0	24,822	216,001	21,260	16,032	0	42,097	316,188	0
11	% DISTRIBUTION			100,000%		0.0000%	38,048%	0.0000%	2,416%	21,028%	2,069%	1,560%	0.0000%	4,097%	30,779%	0.0000%
2110																
12	GEN SUPPORT ASSETS, COE, INFORMATION			8,025,501		0	3,053,605	0	193,925	1,597,514	166,097	125,253	0	323,820	2,470,228	0
13	ORIGTERM, AND C&WF			100,000%		0.0000%	38,048%	0.0000%	2,416%	21,028%	2,069%	1,560%	0.0000%	4,097%	30,779%	0.0000%
14	% DISTRIBUTION															
TANGIBLE ASSETS																
2661																
15	CAPITAL LEASES			0	LN 11+DIR	0	0	0	0	0	0	0	0	0	0	0
16	GENERAL SUPPORT			0	S-4, LN 8+DIR	0	0	0	0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIP			0	S-5, LN 19+DIR	0	0	0	0	0	0	0	0	0	0	0
18	INFORMATION ORIGTERM			0	S-5, LN 43+DIR	0	0	0	0	0	0	0	0	0	0	0
19	CABLE AND WIRE FACILITIES			0	LN 14+DIR	0	8,869	0	563	4,901	482	354	0	955	7,174	0
20	UNIDISTRIBUTED			23,306		0	8,869	0	563	4,901	482	354	0	955	7,174	0
21	SUBTOTAL CAPITAL LEASES			23,306		0	8,869	0	563	4,901	482	354	0	955	7,174	0
22	LEASEHOLD IMPROVEMENTS			0	LN 11+DIR	0	0	0	0	0	0	0	0	0	0	0
23	GENERAL SUPPORT			0	S-4, LN 8+DIR	0	0	0	0	0	0	0	0	0	0	0
24	CENTRAL OFFICE EQUIP			0	S-5, LN 19+DIR	0	0	0	0	0	0	0	0	0	0	0
25	INFORMATION ORIGTERM			0	S-5, LN 43+DIR	0	0	0	0	0	0	0	0	0	0	0
26	CABLE AND WIRE FACILITIES			0	LN 14+DIR	0	0	0	0	0	0	0	0	0	0	0
27	UNIDISTRIBUTED			0		0	0	0	0	0	0	0	0	0	0	0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			0		0	0	0	0	0	0	0	0	0	0	0
29	TOTAL TANGIBLE ASSETS			23,306		0	8,869	0	563	4,901	482	354	0	955	7,174	0
30	% DISTRIBUTION			100,000%		0.0000%	38,048%	0.0000%	2,416%	21,028%	2,069%	1,560%	0.0000%	4,097%	30,779%	0.0000%
2650																
31	GEN SUPPORT ASSETS, COE, INFORMATION			8,046,807		0	3,062,472	0	194,488	1,692,414	166,579	125,616	0	329,835	2,477,402	0
32	ORIGTERM, CWF AND TANGIBLE ASSETS			100,000%		0.0000%	38,048%	0.0000%	2,416%	21,028%	2,069%	1,560%	0.0000%	4,097%	30,779%	0.0000%
33	% DISTRIBUTION															
INTANGIBLE ASSETS																
2650																
34	ALLOCATED			0	LN 33	0	0	0	0	0	0	0	0	0	0	0
35	DIRECT ASSIGNMENT			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
36	TOTAL INTANGIBLES			0		0	0	0	0	0	0	0	0	0	0	0
37	% DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

\*\*PROPRIETARY INFORMATION\*\*

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN.	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS		INTERSTATE				INTRASTATE				EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER
					INTRALATA	INTERLATA	MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	INTERLATA	MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	INTERLATA				
1	SEPARATION FACTORS																	
2	STANDARD WORK SECONDS			0.0000%												0.0000%	0.0000%	
3	- COMBINED TOLL AND LOCAL BOARDS			0.0000%												0.0000%	0.0000%	
4	- SEPARATE TOLL BOARDS			0.0000%												0.0000%	0.0000%	
5	- DSA BOARDS			0.0000%												0.0000%	0.0000%	
6	- DSB BOARDS			0.0000%												0.0000%	0.0000%	
7	- DIRECTORY ASSISTANCE BOARDS			0.0000%												0.0000%	0.0000%	
8	- TSPS COMPLEX			0.0000%												0.0000%	0.0000%	
9	SERVICE OBSERVING TOLL MOU'S			0.0000%												0.0000%	0.0000%	
10	PROCESSOR REAL TIME - RTA			0.0000%												0.0000%	0.0000%	
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.0000%												0.0000%	0.0000%	
12	REL MOU'S - TANDEM SWITCH TRANSPORT			0.0000%												0.0000%	0.0000%	
13	DIAL EQUIPMENT MOU'S (DEM)			100.0000%												0.0000%	0.0000%	
14a	REL MOU'S - EXCHANGE TRUNK			0.0000%												0.0000%	0.0000%	
14b	TOLL CONVERSATION MINUTES			100.0000%												15.0000%	0.0000%	
15	HOST:REMOTE MOU MILES			0.0000%												0.0000%	0.0000%	
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.0000%												0.0000%	0.0000%	
COE BOOK COST																		
17	OPERATOR SYSTEMS EQUIPMENT																	
18	MANUAL SWITCHBOARDS		2220	1.1														
19	COMBINED TOLL AND LOCAL				0	LN 2	0	0	0	0	0	0	0	0	0	0	0	0
20	SEPARATE TOLL SWBD				0	LN 3	0	0	0	0	0	0	0	0	0	0	0	0
21	SEPARATE DSA BOARDS				0	LN 4	0	0	0	0	0	0	0	0	0	0	0	0
22	SEPARATE DSB BOARDS				0	LN 5	0	0	0	0	0	0	0	0	0	0	0	0
23	DIRECT ASSIGNMENT				0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
24	SUBTOTAL MANUAL BOARDS				0		0	0	0	0	0	0	0	0	0	0	0	0
25	% DISTRIBUTION			0.0000%			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
26	AUXILIARY SWITCHBOARDS		2220	1.2														
27	DIRECTORY ASSISTANCE				0	LN 6+DIR	0	0	0	0	0	0	0	0	0	0	0	0
28	INTERCEPT				0	SLU	0	0	0	0	0	0	0	0	0	0	0	0
29	TOLL RATE AND ROUTE				0	LN 3+DIR	0	0	0	0	0	0	0	0	0	0	0	0
30	SUBTOTAL AUXILIARY BOARDS				0		0	0	0	0	0	0	0	0	0	0	0	0
	% DISTRIBUTION			0.0000%			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	SERVICE OBSERVING		2220	1.3														
32	TOLL				0	LN 8	0	0	0	0	0	0	0	0	0	0	0	0
33	EXCHANGE				0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
34	DIRECT ASSIGNMENT				0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
35	SUBTOTAL SERVICE OBSERVING				0		0	0	0	0	0	0	0	0	0	0	0	0
	% DISTRIBUTION			0.0000%			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	TRAFFIC SERVICE POSITIONS		2220	1.4														
37	OPERATOR				0	LN 7+DIR	0	0	0	0	0	0	0	0	0	0	0	0
38	REMOTE TRUNK ARRANGEMENT				0	LN 9+DIR	0	0	0	0	0	0	0	0	0	0	0	0
39	OTHER				0	LN 10+DIR	0	0	0	0	0	0	0	0	0	0	0	0
40	SUBTOTAL TSPS				0		0	0	0	0	0	0	0	0	0	0	0	0
	% DISTRIBUTION			0.0000%			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	TOTAL OPERATOR SYSTEMS EQUIPMENT				0		0	0	0	0	0	0	0	0	0	0	0	0
42	% DISTRIBUTION			0.0000%			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE MESSAGE	OTHER				
						MESSAGE TOLL			MESSAGE TOLL					EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER
						INTRALATA	INTERLATA	SPECIAL ACCESS	INTRALATA	INTERLATA	SPECIAL ACCESS						
43	TANDEM SWITCHING EQUIPMENT	2210	2.0	0	LN11+DIR	0	0	0	0	0	0	0	0	0			
44	ACCESS	2.1	2.1	0	DIRECT	0	0	0	0	0	0	0	0	0			
45	NON ACCESS	2.2	2.2	0	LN12+DIR	0	0	0	0	0	0	0	0	0			
46	TANDEM SWITCH TRANSPORT	2.3	2.3	0	LN12+DIR	0	0	0	0	0	0	0	0	0			
47	SUBTOTAL TANDEM SWITCHING % DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
48a	LOCAL SWITCHING EQUIPMENT	2210	3.0	1,019,351	LN13+DIR	0	865,448	0	0	0	0	152,903	0	0			
48b	ACCESS - TS	3.11	3.11	0	LN13+DIR	0	0	0	0	0	0	0	0	0			
48c	ACCESS - NTS	3.12	3.12	0	S-6.LN.3	0	0	0	0	0	0	0	0	0			
48d	EQUAL ACCESS	3.2	3.2	0	LN13+DIR	0	0	0	0	0	0	0	0	0			
49	SS7 SWITCHING	3.3	3.3	1,019,351	LN13+DIR	0	865,448	0	0	0	0	152,903	0	0			
50	SUBTOTAL LOCAL SWITCHING % DISTRIBUTION			100.0000%		0.0000%	85.0000%	0.0000%	0.0000%	0.0000%	0.0000%	15.0000%	0.0000%	0.0000%			
51	TOTAL SWITCHING EQUIPMENT			1,019,351		0	865,448	0	0	0	0	152,903	0	0			
52	% DISTRIBUTION			100.0000%		0.0000%	85.0000%	0.0000%	0.0000%	0.0000%	0.0000%	15.0000%	0.0000%	0.0000%			
53	% DISTRIBUTION																
54	CENTRAL OFFICE TRANS EQUIP	2230	4.0	0		0	0	0	0	0	0	0	0	0			
55	EXCHANGE CIRCUIT	4.1	4.1	94,378	AL-1.LN10+DIR	0	92,726	0	0	1,652	0	0	0	0			
56	EXCHANGE LINE WIDEBAND	4.122	4.122	192,539	DIRECT	0	0	0	0	0	0	192,539	0	0			
57	EXCH TRUNK - EAS	4.121	4.121	0	AL-1.LN12+DIR	0	0	0	0	0	0	0	0	0			
58	EXCH TRUNK - WIDEBAND	4.122	4.122	0	LN14+DIR	0	0	0	0	0	0	0	0	0			
59	EXCH TRUNK - BASIC	4.123	4.123	0	DIRECT	0	0	0	0	0	0	0	0	0			
60	EXCH TRUNK - SPECIAL	4.124	4.124	571,964	AL-1.LN 2+DIR	0	142,789	0	130,092	12,697	0	285,578	0	0			
61	SUBSCRIBER LINE - SPECIAL	4.131	4.131	858,901	DIRECT	0	142,789	0	130,092	12,697	0	285,578	0	0			
62	SUBTOTAL EXCHANGE CIRCUIT % DISTRIBUTION			100.0000%		0.0000%	16.5246%	0.0000%	10.7957%	0.2890%	1.4783%	22.4169%	0.0000%	0.0000%			
63	INTEREXCHANGE CIRCUIT	4.2	4.2	0		0	0	0	0	0	0	0	0	0			
64	FURNISHED OTHERS - INTERSTATE	4.21	4.21	13,082	AL-1.LN14+DIR	0	10,418	0	0	2,664	0	0	0	0			
65	WIDEBAND	4.22	4.22	508,501	AL-1.LN6+DIR	0	509,896	0	355,989	7,765	0	0	0	0			
67a	OTHER - BASIC	4.231	4.231	0	LN11+DIR	0	0	0	0	0	0	0	0	0			
67b	OTHER - TANDEM MULTIPLEXING	4.232	4.232	0	LN14b+DIR	0	0	0	0	0	0	0	0	0			
67c	OTHER - VOICE GRADE MULTIPLEXING	4.233	4.233	0	AL-1.LN6+DIR	0	0	0	0	0	0	0	0	0			
68	OTHER - SS7	4.234	4.234	0	DIRECT	0	0	0	0	0	0	0	0	0			
69	NON ACCESS	4.24	4.24	921,583		0	509,956	0	355,989	10,429	0	0	0	0			
70	SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION			100.0000%		0.0000%	55.3322%	0.0000%	1.1304%	1.1317%	3.7707%	0.0000%	0.0000%	0.0000%			
71	HOST/REMOTE CIRCUIT	4.3	4.3	0		0	0	0	0	0	0	0	0	0			
72	EXCLUDING WATS	4.31	4.31	0	LN 15+DIR	0	0	0	0	0	0	0	0	0			
73	CLOSED END WATS	4.32	4.32	0	DIRECT	0	0	0	0	0	0	0	0	0			
74	SUBTOTAL HOST/REMOTE CIRCUIT % DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
75	EQUIPMENT RENTED OTHERS	77	77	1,750,484	LN 16+DIR	0	652,785	0	103,142	47,447	0	285,578	0	0			
76	TOTAL TRANSMISSION EQUIPMENT % DISTRIBUTION			100.0000%		0.0000%	36.6634%	0.0000%	5.7929%	2.6648%	0.0000%	16.0353%	0.0000%	0.0000%			
77	TOTAL TRANSMISSION EQUIPMENT			2,799,855		0	1,519,233	0	103,142	47,447	0	436,480	0	0			
78	% DISTRIBUTION			100.0000%		0.0000%	54.2615%	0.0000%	3.6839%	1.6946%	0.0000%	15.5609%	0.0000%	0.0000%			
79																	
80	TOTAL CENTRAL OFFICE EQUIPMENT			100,000,000													
81	% DISTRIBUTION																



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER
						MESSAGE TOLL	SPECIAL ACCESS	SPECIAL ACCESS	MESSAGE TOLL	INTRALATA	INTRALATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.0000%	INPUT	0.0000%	25.0000%	0.0000%	23.7770%	2.2230%	0.0000%	0.0000%	0.0000%	50.0000%	0.0000%
2	RELATIVE MOUS - COINLESS PAY TEL			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	EQUIVALENT CHANNELS - EXCH WIDEBAND			100.0000%	AL-1, LN 4	0.0000%	24.9638%	0.0000%	22.7440%	2.2198%	0.0000%	0.0000%	0.0000%	49.5275%	0.0000%
4	EQUIVALENT CHANNELS - IX WIDEBAND			0.0000%	AL-1, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			0.0000%	AL-1, LN 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	IX CIRCUIT MILES - CWF			100.0000%	AL-1, LN 8	0.0000%	55.4085%	0.0000%	39.5457%	4.0547%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	REL MOUS - EXCHANGE TRUNK			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	HOST/REMOTE MOU MILES			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INFORMATION ORIGIN/TERMINATION															
2310															
10	OTHER IOT EQUIPMENT			0.0000%	0	0	0	0	0	0	0	0	0	0	0
11	PUBLIC INTEREST PAYSTATION EQUIP		1.0	0	S-11, LN 5	0	0	0	0	0	0	0	0	0	0
12	COINLESS PUBLIC TELEPHONE		1.2	0	LN 2+DIRECT	0	0	0	0	0	0	0	0	0	0
13	OTHER		1.3	0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0
14	SUBTOTAL			0.0000%	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	% DISTRIBUTION			0.0000%	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	0	DIRECT	0	0	0	0	0	0	0	0	0	0
17	TOTAL INFO ORIGIN/TERM EQUIP			0.0000%	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
18	% DISTRIBUTION			0.0000%	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CABLE AND WIRE FACILITIES															
2410															
19	SUBSCRIBER LINE - JOINT			3,436,100	LN 2	0	857,780	0	781,506	76,274	4,980	0	0	1,715,560	0
20	SUBSCRIBER LINE - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
21	SUBTOTAL SUBSCRIBER LINE			3,436,100	0	857,780	0	781,506	76,274	4,980	0	0	0	1,715,560	0
22	EXCHANGE LINE WIDEBAND - JOINT		1.0	0	AL-1, LN 10	0	0	0	0	0	0	0	0	0	0
23	EXCHANGE LINE WIDEBAND - DIRECT			45,129	DIRECT	0	0	35,160	0	0	0	0	0	0	0
24	SUBTOTAL EXCHANGE WIDEBAND			45,129	0	0	35,160	0	0	0	0	0	0	0	0
25a	EXCHANGE TRUNK - JOINT		2.1	0	LN 7	0	0	0	0	0	0	0	0	0	0
25b	EXCHANGE TRUNK - DIRECT			94,245	DIRECT	0	0	0	0	0	0	0	0	0	0
26	EXCHANGE TRUNK - WIDEBAND			0	LN 4+DIRECT	0	0	0	0	0	0	0	0	0	0
27	SUBTOTAL EXCHANGE TRUNK			94,245	0	0	0	0	0	0	0	0	0	0	0
28	INTEREXCHANGE WIDEBAND - JOINT			0	LN 5	0	0	0	0	0	0	0	0	0	0
29	INTEREXCHANGE WIDEBAND - DIRECT			107,261	DIRECT	0	0	0	0	0	0	0	0	0	0
30	SUBTOTAL INTEREXCHANGE WIDEBAND			107,261	0	0	0	0	0	0	0	0	0	0	0
31a	IX TRUNK - ACCESS - JOINT		3.1	515,672	LN 6	0	285,731	0	203,326	21,115	4,900	0	0	0	0
31b	IX TRUNK - ACCESS - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
32	SUBTOTAL INTEREXCHANGE ACCESS			515,672	LN 6+DIRECT	0	285,731	0	203,326	21,115	4,900	0	0	0	0
33	HOST/REMOTE - JOINT		3.2	0	DIRECT	0	0	0	0	0	0	0	0	0	0
34	HOST/REMOTE - DIRECT		3.3	0	LN 8	0	0	0	0	0	0	0	0	0	0
35	HOST/REMOTE - WIDEBAND			0	DIRECT	0	0	0	0	0	0	0	0	0	0
36	SUBTOTAL HOST/REMOTE EXCL WATS			0	0	0	0	0	0	0	0	0	0	0	0
37	HOST/REMOTE - CLOSED END WATS		4.1	0	DIRECT	0	0	0	0	0	0	0	0	0	0
38	EQUIPMENT FURNISHED OTHERS - JOINT		4.2	0	LN 9	0	0	0	0	0	0	0	0	0	0
39	EQUIPMENT FURNISHED OTHERS - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
40	SUBTOTAL EQUIP. FURNISHED OTHERS			0	0	0	0	0	0	0	0	0	0	0	0
41	TOTAL CABLE AND WIRE FACILITIES		5.0	4,192,406	0	1,143,511	0	85,960	985,432	97,389	96,209	0	0	1,715,560	0
42	% DISTRIBUTION			100.0000%	0.0000%	27.2368%	0.0000%	1.5711%	23.4716%	2.3197%	2.2939%	0.0000%	0.0000%	40.9522%	0.0000%

OTHER TELEPHONE PLANT AND DEFERRED CHARGES SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EXCHANGE MESSAGE	OTHER	
						MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	MESSAGE TOLL	SPECIAL ACCESS	INTRALATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.0000%	S-2, LN 10	0.0000%	2.4164%	21.0269%	2.0695%	1.5507%	0.0000%	0.0000%	4.0979%	30.7797%	0.0000%
2	CABLE AND WIRE FACILITIES	2410		100.0000%	S-3, LN 43	0.0000%	1.5711%	23.4716%	2.3197%	2.2599%	0.0000%	0.0000%	2.2448%	40.9522%	0.0000%
3	EQUAL ACCESS MOVS			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER TELECOMMUNICATIONS PLANT															
4	PROPERTY HELD FOR FUTURE USE	2002		0	S-3, LN 11	0	0	0	0	0	0	0	0	0	0
5	GENERAL SUPPORT FACILITIES			0	S-4, LN 81	0	0	0	0	0	0	0	0	0	0
6	CENTRAL OFFICE EQUIPMENT			0	S-5, LN 43	0	0	0	0	0	0	0	0	0	0
7	CABLE AND WIRE FACILITIES			0	LN 1+DIRECT	0	19,193	167,015	16,439	12,395	0	0	32,550	244,482	0
8	UNDISTRIBUTED			794,296		0	302,220	167,015	16,439	12,395	0	0	32,550	244,482	0
9	PROPERTY HELD FOR FUTURE USE			794,296		0	302,220	167,015	16,439	12,395	0	0	32,550	244,482	0
10	PLANT UNDER CONSTRUCTION	2003		0	S-3, LN 11	0	0	0	0	0	0	0	0	0	0
11	GENERAL SUPPORT FACILITIES			0	S-4, LN 81	0	0	0	0	0	0	0	0	0	0
12	CENTRAL OFFICE EQUIPMENT			0	S-5, LN 43	0	0	0	0	0	0	0	0	0	0
13	CABLE AND WIRE FACILITIES			0	LN 1+DIRECT	0	10,819	5,979	583	444	0	0	1,165	8,752	0
14	UNDISTRIBUTED			28,434		0	10,819	5,979	583	444	0	0	1,165	8,752	0
15	TOTAL PLANT UNDER CONSTRUCTION			28,434		0	10,819	5,979	583	444	0	0	1,165	8,752	0
16	RESERVED FOR FUTURE USE	XXXX		0	S-3, LN 11	0	0	0	0	0	0	0	0	0	0
17	GENERAL SUPPORT FACILITIES			0	S-4, LN 81	0	0	0	0	0	0	0	0	0	0
18	CENTRAL OFFICE EQUIPMENT			0	S-5, LN 43	0	0	0	0	0	0	0	0	0	0
19	CABLE AND WIRE FACILITIES			0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0
20	UNDISTRIBUTED			0		0	0	0	0	0	0	0	0	0	0
21	TOTAL			0		0	0	0	0	0	0	0	0	0	0
22	TELECOMMUNICATIONS PLANT ADJ	2005		822,730		0	313,039	172,995	17,027	12,840	0	0	33,715	253,234	0
23	GENERAL SUPPORT FACILITIES			0	DIRECT	0	43,081	37,126	3,669	3,628	0	0	3,551	64,633	0
24	CENTRAL OFFICE EQUIPMENT			199,173	LN 2+DIRECT	0	43,081	37,126	3,669	3,628	0	0	3,551	64,633	0
25	CABLE AND WIRE FACILITIES			199,173		0	2,465	23,471	2,319	2,259	0	0	2,244	40,952	0
26	UNDISTRIBUTED			100.0000%		0.0000%	27.2368%	23.4716%	2.3197%	2.2599%	0.0000%	0.0000%	2.2448%	40.9522%	0.0000%
27	TOTAL TEL PLANT ADJUSTMENT			0		0	0	0	0	0	0	0	0	0	0
28	TOTAL OTHER TELEPHONE PLANT			822,730		0	313,039	172,995	17,027	12,840	0	0	33,715	253,234	0
MATERIALS AND SUPPLIES															
29	CPE	1220		0	DIRECT	0	43,081	37,126	3,669	3,628	0	0	3,551	64,633	0
30	OTHER			199,173	LN 2+DIRECT	0	43,081	37,126	3,669	3,628	0	0	3,551	64,633	0
31	TOTAL			199,173		0	2,465	23,471	2,319	2,259	0	0	2,244	40,952	0
32	% DISTRIBUTION			100.0000%		0.0000%	27.2368%	23.4716%	2.3197%	2.2599%	0.0000%	0.0000%	2.2448%	40.9522%	0.0000%
INVESTMENT IN NONAFFILIATED CO.															
33	RTB STOCK	1402		0	LN 1	0	0	0	0	0	0	0	0	0	0
34	OTHER			0	DIRECT	0	0	0	0	0	0	0	0	0	0
35	TOTAL			0		0	0	0	0	0	0	0	0	0	0
NONCURRENT ASSETS-POST RET BENE															
36	EQUAL ACCESS EQUIPMENT - NET	1410		0	S-3, LN 3	0	0	0	0	0	0	0	0	0	0
37	OTHER JURISDICTIONAL ASSETS	1439		0	LN 3+DIRECT	0	0	0	0	0	0	0	0	0	0
38	TOTAL	1500		0	DIRECT	0	0	0	0	0	0	0	0	0	0

PART 36 SEPARATIONS

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ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE		OTHER			
						MESSAGE TOLL	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA	SPECIAL ACCESS	INTRALATA		INTERLATA	PVT LINE	EAS
1	GENERAL SUPPORT FACILITIES	2110		100.0000%	S-3, LN 11	0.0000%	38.0489%	0.0000%	2.4164%	21.0269%	2.0696%	1.5607%	0.0000%	0.0000%	4.0975%	30.7797%	0.0000%
2	CENTRAL OFFICE EQUIPMENT	2230		100.0000%	S-4, LN 81	0.0000%	54.2615%	0.0000%	3.6836%	17.3611%	1.6946%	0.4511%	0.0000%	0.0000%	6.2769%	13.6609%	0.0000%
3	INFORMATION ORIGTERM EQUIPMENT	2310		100.0000%	S-3, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	CABLE & WIRE FACILITIES	2410		100.0000%	S-5, LN 43	0.0000%	27.2389%	0.0000%	1.5711%	23.4716%	2.3197%	2.2939%	0.0000%	0.0000%	2.2448%	40.8522%	0.0000%
5	GEN SUPPORT, COE, IOT AND CAWF	2581		100.0000%	S-3, LN 14	0.0000%	38.0489%	0.0000%	2.4164%	21.0269%	2.0696%	1.5607%	0.0000%	0.0000%	4.0975%	30.7797%	0.0000%
6	CAPITAL LEASES	2582		100.0000%	S-3, LN 21	0.0000%	38.0489%	0.0000%	2.4164%	21.0269%	2.0696%	1.5607%	0.0000%	0.0000%	4.0975%	30.7797%	0.0000%
7	LEASEHOLD IMPROVEMENTS	2582		100.0000%	S-3, LN 28	0.0000%	38.0489%	0.0000%	2.4164%	21.0269%	2.0696%	1.5607%	0.0000%	0.0000%	4.0975%	30.7797%	0.0000%
8	TANGIBLE ASSETS	2680		100.0000%	S-3, LN 30	0.0000%	38.0489%	0.0000%	2.4164%	21.0269%	2.0696%	1.5607%	0.0000%	0.0000%	4.0975%	30.7797%	0.0000%
9	PLANT HELD FOR FUTURE USE	2002		100.0000%	S-6, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	TELECOMMUNICATIONS PLANT ADJ	2005		100.0000%	S-6, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ACCUM DEPR - PLANT IN SERVICE 3100																	
11	GENERAL SUPPORT			536.126	LN 1+DIRECT	0	203.969	0	12.955	112.731	11.096	8.367	0	0	21.970	165.018	0
12	CENTRAL OFFICE SWITCHING EQUIP			1,038.778	S-4, LN53+DIR	0	892.961	0	0	0	0	0	0	0	0	155.817	0
13	OPERATOR SERVICES EQUIPMENT			0	S-4, LN42+DIR	0	0	0	0	0	0	0	0	0	0	0	0
14	CENTRAL OFFICE TRANSMISSION			970.794	S-4, LN79+DIR	0	365.926	0	56.237	265.031	25.870	7.040	0	0	104.960	155.709	0
15	UNDISTRIBUTED COE			0	LN 2+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
16	INFORMATION ORIGTERM			0	LN 3+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
17	CABLE AND WIRE FACILITIES			1,636.360	LN 4+DIRECT	0	445.692	0	25.703	394.079	37.983	37.537	0	0	36.732	662.652	0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			4,132.058		0	1,555.568	0	94.991	761.841	74.924	52.944	0	0	163.652	1,145.196	0
ACCUM DEPRECIATION - FUTURE USE 3200																	
19	ACCUM DEPRECIATION - FUTURE USE			0	LN 9+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
ACCUMULATED AMORTIZATION 3400																	
20	TANGIBLE ASSETS			0	LN 6+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
21	CAPITAL LEASES			0	LN 7+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS			0	LN 8+DIRECT	0	4,284	0	272	2,367	233	176	0	0	461	3,465	0
23	UNDISTRIBUTED			11,258		0	4,284	0	272	2,367	233	176	0	0	461	3,465	0
24	TOTAL ACCUM AMORT TANGIBLE ASSETS			11,258		0	4,284	0	272	2,367	233	176	0	0	461	3,465	0
25	INTANGIBLE ASSETS			3500	S-3, LN37+DIR	0	0	0	0	0	0	0	0	0	0	0	0
26	TELECOMMUNICATIONS PLANT ADJ			3600	LN 10+DIRECT	0	4,284	0	272	2,367	233	176	0	0	461	3,465	0
NET OPERATING DEFERRED INC TAX 4100 & 4340																	
27	GENERAL SUPPORT			0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
28	CENTRAL OFFICE SWITCHING EQUIP			0	S-4, LN53+DIR	0	0	0	0	0	0	0	0	0	0	0	0
29	OPERATOR SERVICES EQUIPMENT			0	S-4, LN42+DIR	0	0	0	0	0	0	0	0	0	0	0	0
30	CENTRAL OFFICE TRANSMISSION			0	S-4, LN79+DIR	0	0	0	0	0	0	0	0	0	0	0	0
31	INFORMATION ORIGTERM			0	LN 3+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
32	CABLE AND WIRE FACILITIES			0	LN 4+DIRECT	0	107.453	0	6.824	59.382	5.845	4.406	0	0	11.573	96.925	0
33	UNDISTRIBUTED			282,410		0	107,453	0	6,824	59,382	5,845	4,406	0	0	11,573	96,925	0
34	TOTAL NET DEFERRED INCOME TAX			282,410		0	107,453	0	6,824	59,382	5,845	4,406	0	0	11,573	96,925	0

PART 36 SEPARATIONS

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES SEPARATIONS

L.N.	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE		OTHER	
						MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTERLATA	MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTERLATA	EXCHANGE PVT LINE	EXCHANGE MESSAGE				
35	OTHER DEFERRED CREDITS - NET	4380													
36	GENERAL SUPPORT				LN 1-DIRECT	0	0	0	0	0	0	0	0	0	0
37	CENTRAL OFFICE SWITCHING EQUIPMENT				S-4 LN58-DIR	0	0	0	0	0	0	0	0	0	0
38	OPERATOR SERVICES EQUIPMENT				S-4 LN42-DIR	0	0	0	0	0	0	0	0	0	0
39	CENTRAL OFFICE TRANSMISSION				S-4 LN79-DIR	0	0	0	0	0	0	0	0	0	0
40	INFORMATION ORIGINATOR				LN 3-DIRECT	0	0	0	0	0	0	0	0	0	0
41	CABLE AND WIRE FACILITIES				LN 4-DIRECT	0	0	0	0	0	0	0	0	0	0
42	UNDISTRIBUTED				LN 5-DIRECT	0	0	0	0	0	0	0	0	0	0
	TOTAL OTHER DEFERRED CREDITS					0	0	0	0	0	0	0	0	0	0
43	OTHER LT LIAB - POST RET BENEFIT	4310			S-3 LN 3	0	0	0	0	0	0	0	0	0	0

SUMMARY OF OPERATING EXPENSE AND TAX

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE						INTRASTATE						EXCHANGE PVT LINE	EXCHANGE MESSAGE	OTHER
						MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS				
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	OPERATING EXPENSE AND TAX SUMMARY																			
2	NETWORK SUPPORT EXPENSE	5110		14,080	S-9, LN 7	0	5,357	0	340	0	2,951	291	220	0	0	577	4,334	0		
3	GENERAL SUPPORT EXPENSE	5120		154,654	S-9, LN 8	0	55,805	0	3,795	0	32,498	3,199	2,412	0	0	6,334	47,571	0		
4	GENERAL OFFICE EXPENSE	5210		155,226	S-9, LN 15	0	84,228	0	5,718	0	26,949	2,631	716	0	0	10,675	24,310	0		
5	INFORMATION ORIG/TERM EXPENSE	5310		0	S-9, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0		
6	CABLE AND WIRE FACILITIES EXPENSE	5410		215,970	S-9, LN 25	0	59,823	0	3,393	0	50,692	5,010	4,954	0	0	4,648	98,250	0		
7	OTHER PLANT EXPENSE	5510		1,261	S-10, LN 11	0	480	0	30	0	265	26	20	0	0	52	398	0		
8	NETWORK OPERATIONS EXPENSE	5520		99,964	S-10, LN 13	0	37,957	0	2,413	0	20,958	2,067	1,559	0	0	4,092	30,738	0		
9	ACCESS CHARGE EXPENSE	5540		2,173	S-10, 148+14b	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	MARKETING EXPENSE	5610		8,529	S-11, LN 12	0	17,589	0	0	0	28,378	723	0	0	0	0	8,529	0		
11	SERVICES EXPENSE	5620		55,716	S-11, LN 44	0	59,014	0	3,424	0	37,736	3,089	2,148	0	0	5,828	47,768	0		
12	EXECUTIVE AND PLANNING EXPENSE	5710		155,037	S-12, LN 8+9	0	125,699	0	5,461	0	60,191	4,943	3,426	0	0	9,295	76,225	0		
13	GENERAL AND ADMINISTRATIVE EXP	5720		295,239	S-12, LN 11+12	0	451,167	0	24,515	0	260,867	21,963	15,483	0	0	41,700	337,159	0		
14	SUBTOTAL OPERATING EXPENSES			1,152,649		0.0000%	39,141.77%	0.0000%	2,126.88%	0.0000%	22,614.68%	1,907.6%	1,240.7%	0.0000%	0.0000%	3,617.7%	29,250.8%	0.0000%		
15	% DISTRIBUTION			439,565	S-10, LN 24-31	0	147,847	0	13,352	0	104,008	10,225	7,044	0	0	23,124	133,885	0		
16	DEPRECIATION AND AMORTIZATION	6560		87,948	S-12, LN 33	0	32,463	0	2,125	0	18,493	1,820	1,372	0	0	3,604	27,070	0		
17	OTHER OPERATING TAX	7240		0	S-12, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0		
18	EQUAL ACCESS EXPENSE	7250		0	S-12, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0		
19	INTEREST ON CUSTOMER DEPOSITS	7260		0	S-10, LN 47	0	0	0	0	0	0	0	0	0	0	0	0	0		
20	RENT REVENUE	5240		1,680,162		0	632,577	0	39,972	0	383,168	34,034	23,870	0	0	58,428	498,114	0		
21	TOTAL OPERATING EXPENSE AND TAX			100,000.00%		0.0000%	37.6458%	0.0000%	2.3780%	0.0000%	22.8054%	2.0255%	1.4207%	0.0000%	0.0000%	4.0727%	29.6458%	0.0000%		
22	NON-OPERATING EXPENSE																			
23	ABANDONED CONSTRUCTION			0	S-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	CONTRIBUTIONS			7,439	S-12, LN 14	0	3,103	0	148	0	1,636	134	93	0	0	253	2,072	0		
25	OTHER NON-OPERATING EXPENSE			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	TOTAL NON-OPERATING EXPENSE			7,439		0.0000%	41.7074%	0.0000%	1.9554%	0.0000%	21.9924%	1.8060%	1.2516%	0.0000%	0.0000%	3.3863%	27.6509%	0.0000%		
27	% DISTRIBUTION			100,000.00%																
27	UNCOLLECTIBLES																			
28	END USER MSG TOLLS	5310		0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0		
29	END USER COMMON LINE	5320		0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0		
30	IX CARRIER	5330		0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0		
31	TOTAL UNCOLLECTIBLES			0		0	0	0	0	0	0	0	0	0	0	0	0	0		
31	ALLOW. FOR FUNDS USED OUR, CONST	7340		4,100	S-12, LN 3	0	1,560	0	99	0	962	85	64	0	0	165	1,262	0		

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	AIC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS		EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.0000%	S-3, LN 11	0.0000%	38.0488%	0.0000%	2.4184%	21.0269%	2.0896%	1.5607%	0.0000%	0.0000%	4.0979%	30.7797%	0.0000%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.0000%	S-4, LN 81	0.0000%	54.2615%	0.0000%	3.6839%	17.3611%	1.6946%	0.4611%	0.0000%	0.0000%	6.8783%	15.6609%	0.0000%
3	PUBLIC SERVICE TELEPHONE EQUIP	2310		0.0000%	S-5, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.0000%	S-5, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	OTHER IOT EQUIPMENT	2310		0.0000%	S-5, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	CABLE AND WIRE FACILITIES	2410		100.0000%	S-5, LN 43	0.0000%	27.2368%	0.0000%	1.5711%	23.4716%	2.3197%	2.2939%	0.0000%	0.0000%	2.2448%	40.8622%	0.0000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		14.080	LN 1+DIRECT	0	5.357	0	340	2.961	291	220	0	0	577	4.334	0
8	GENERAL SUPPORT	6120		154.584	LN 1+DIRECT	0	58.806	0	3.735	32.498	3.199	2.412	0	0	6.334	47.571	0
9	TOTAL GENERAL SUPPORT EXP			168.634		0	64.163	0	4.1075	35.458	3.490	2.632	0	0	6.911	51.905	0
10	% DISTRIBUTION			100.0000%		0.0000%	38.0488%	0.0000%	2.4184%	21.0269%	2.0896%	1.5607%	0.0000%	0.0000%	4.0979%	30.7797%	0.0000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		46.681	LN 2+DIRECT	0	25.330	0	1.720	8.104	791	215	0	0	3.210	7.311	0
12	OPERATOR SYSTEMS EXPENSE	6220		0	LN 2+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
13	CENTRAL OFFICE TRANSMISSION EXP	6230		108.545	LN 2+DIRECT	0	58.898	0	3.989	18.845	1.839	501	0	0	7.464	16.999	0
14	COE EXPENSE - SS7 LEASE	6230		0	LN 2+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL CENTRAL OFFICE EXPENSE			155.226		0	84.228	0	5.718	26.949	2.631	716	0	0	10.675	24.310	0
16	% DISTRIBUTION			100.0000%		0.0000%	54.2615%	0.0000%	3.6839%	17.3611%	1.6946%	0.4611%	0.0000%	0.0000%	6.8783%	15.6609%	0.0000%
INFORMATION ORIGIN TERM EXPENSE																	
17	IOT EXP - PUBLIC INTEREST PAY TEL	6310		0	LN 3	0	0	0	0	0	0	0	0	0	0	0	0
18	IOT EXP - COINLESS PAY TEL			0	LN 4	0	0	0	0	0	0	0	0	0	0	0	0
19	IOT EXP - OTHER			0	LN 5+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
20	IOT EXP - CPE			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL INFORMATION ORIG/TERM EXP			0.0000%		0	0	0	0	0	0	0	0	0	0	0	0
22	% DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CABLE AND WIRE FACILITIES EXPENSE																	
23	CWF EXP - UNDISTRIBUTED	6410		215.970	LN 6	0	58.823	0	3.393	50.692	5.010	4.954	0	0	4.848	88.250	0
24a	CWF EXP - SS7 LEASE			0	LN 6+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
24b	CWF EXP - DIRECT ASSIGNED			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL CWF EXPENSE			215.970		0	58.823	0	3.393	50.692	5.010	4.954	0	0	4.848	88.250	0
26	% DISTRIBUTION			100.0000%		0.0000%	27.2368%	0.0000%	1.5711%	23.4716%	2.3197%	2.2939%	0.0000%	0.0000%	2.2448%	40.8622%	0.0000%
TOTAL PLANT SPECIFIC EXPENSE																	
27	% DISTRIBUTION			539.830		0	207.214	0	13.186	113.059	11.130	8.302	0	0	22.432	164.465	0
28	PLANT SPECIFIC EXP EXCLUDING GSF			100.0000%		0.0000%	38.3851%	0.0000%	2.4427%	20.9508%	2.0618%	1.5379%	0.0000%	0.0000%	4.1556%	30.4651%	0.0000%
29	% DISTRIBUTION			371.196		0	143.051	0	9.111	77.640	7.640	5.670	0	0	15.523	112.560	0
30	PLANT SPECIFIC EXP EXCLUDING GSF			100.0000%		0.0000%	38.5379%	0.0000%	2.4546%	20.9163%	2.0583%	1.5275%	0.0000%	0.0000%	4.1818%	30.3255%	0.0000%

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER	
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	INTRALATA					INTRALATA
1	TELEPHONE PLANT IN SERVICE	2001		100.0000%	S-2, LN 10	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
2	CAPITAL LEASES	2681		100.0000%	S-7, LN 6	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
3	LEASEHOLD IMPROVEMENTS	2682		100.0000%	S-7, LN 7	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
4	TANGIBLE PROPERTY	2690		100.0000%	S-3, LN 30	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
5	INTANGIBLE PROPERTY	2690		0.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
6	TELEPHONE PLANT ADJUSTMENT	2005		100.0000%	S-7, LN 10	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
7	COE, LOT AND C&WF			100.0000%	S-3, LN 7	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
OTHER PROPERTY PLANT & EQUIP EXP.																
8	UNDISTRIBUTED	6510		1,261	LN 1+DIRECT	0	480	0	30	265	26	20	0	52	388	0
9	PROPERTY HELD FOR FUTURE USE	6511		0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0	0
10	MATERIALS & SUPPLIES PROVISIONING	6512		0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL OTHER PROP PLANT & EQUIP EXP.			1,261		0	480	0	30	265	26	20	0	52	388	0
12	% DISTRIBUTION			100.0000%		0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	0.0000%	4.0979%	30.7797%	0.0000%	
13	NETWORK OPERATIONS EXPENSE	6530		99.964	LN 7+DIRECT	0	37.997	0	2.413	20.998	2.057	1.560	0	4.092	30.738	0
14a	ACCESS CHARGE EXPENSE	6540	1.0	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
14b	FEDERAL SUPPORT CHARGES	6540	2.0	2.173	DIRECT	0	2.173	0	0	0	0	0	0	0	0	0
15	DEPRECIATION EXPENSE	6560		45.021	S-3, LN 11	0	17.130	0	1.088	9.467	932	703	0	1.845	13.957	0
16	GENERAL SUPPORT			16.010	S-4, LN 53	0	13.608	0	0	0	0	0	0	0	2.402	0
17	CENTRAL OFFICE SWITCHING EQUIPMENT			149.042	S-4, LN 42	0	54.644	0	5.634	40.669	3,972	1,081	0	16,117	23,905	0
18	CENTRAL OFFICE TRANSMISSION			0	S-4, LN 81	0	0	0	0	0	0	0	0	0	0	0
19	UNDISTRIBUTED COE			228.369	S-5, LN 18	0	62.369	0	3.597	53.738	5,311	5,262	0	5,139	92,564	0
20	INFORMATION ORIG TERM			439.023	S-5, LN 43	0	147.741	0	13.319	103.884	10,214	7,035	0	23,102	133,718	0
21	CABLE AND WIRE FACILITIES			0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL DEP EXP - PLANT IN SERVICE			439.023		0	147.741	0	13.319	103.884	10,214	7,035	0	23,102	133,718	0
23	PROPERTY HELD FOR FUTURE USE			0		0	0	0	0	0	0	0	0	0	0	0
24	TOTAL DEPRECIATION EXPENSE			100.0000%		0.0000%	33.6522%	0.0000%	3.0337%	23.6648%	2,326%	1.6025%	0.0000%	5.2620%	30.4581%	0.0000%
25	% DISTRIBUTION			100.0000%		0.0000%	33.6522%	0.0000%	3.0337%	23.6648%	2,326%	1.6025%	0.0000%	5.2620%	30.4581%	0.0000%
AMORTIZATION EXPENSE																
26	CAPITAL LEASE	6562		0	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0	0
27	LEASEHOLD IMPROVEMENTS	6563		0	LN 3-DIRECT	0	0	0	0	0	0	0	0	0	0	0
28	UNDISTRIBUTED	6563		542	LN 4-DIRECT	0	206	0	13	114	11	8	0	22	167	0
29	INTANGIBLE ASSETS	6564		0	LN 5-DIRECT	0	0	0	0	0	0	0	0	0	0	0
30	OTHER - TPA	6565		0	LN 6-DIRECT	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL AMORTIZATION EXPENSE			542		0	206	0	13	114	11	8	0	22	167	0
32	% DISTRIBUTION			100.0000%		0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0696%	1.5607%	0.0000%	4.0979%	30.7797%	0.0000%
RENT REVENUES																
33	GEN SUPPORT ASSETS	5240		0	S-3, LN 11+DIR	0	0	0	0	0	0	0	0	0	0	0
34	CENTRAL OFFICE SWITCHING	5240		0	S-4, LN 53+DIR	0	0	0	0	0	0	0	0	0	0	0
35	CENTRAL OFFICE TRANSMISSION	5240		0	S-4, LN 79+DIR	0	0	0	0	0	0	0	0	0	0	0
36	CABLE & WIRE FACILITIES	5240		0	S-5, LN 43+DIR	0	0	0	0	0	0	0	0	0	0	0
37	UNBUNDLED INTERCONNECTION			0	S-5, LN 1+DIR	0	0	0	0	0	0	0	0	0	0	0
38	OPERATOR SYSTEMS	5240		0	S-4, LN 42+DIR	0	0	0	0	0	0	0	0	0	0	0
39	TANDEM SWITCHING	5240		0	S-4, LN 47+DIR	0	0	0	0	0	0	0	0	0	0	0
40	LOCAL SWITCHING	5240		0	S-4, LN 51+DIR	0	0	0	0	0	0	0	0	0	0	0
41	TRANSPORT TERMINATION	5240		0	AL-1, LN 8+DIR	0	0	0	0	0	0	0	0	0	0	0
42	TRANSPORT FACILITY	5240		0	AL-1, LN 8+DIR	0	0	0	0	0	0	0	0	0	0	0
43	SS7/800 DATABASE	5240		0	S-4, LN 13	0	0	0	0	0	0	0	0	0	0	0
44	SS7/800 DATABASE	5240		0	S-4, LN 13	0	0	0	0	0	0	0	0	0	0	0
45	SS7/800 DATABASE	5240		0	S-4, LN 13	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS RENT REVENUE	5240		0	S-11, LN 46+DIR	0	0	0	0	0	0	0	0	0	0	0
47	TOTAL RENT REVENUES	5240		0	DIRECT	0	0	0	0	0	0	0	0	0	0	0

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL	MESSAGE TOLL	SPECIAL ACCESS		EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA			INTRALATA	INTERLATA					INTRALATA
1	SWS - OPERATOR SERVICES EXCL DA			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
3	SUBSCRIBER LINE USE (SLU)			100.0000%	INPUT	45.2650%	0.0000%	31.8750%	3.1110%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	19.1490%	0.0000%	0.0000%	
4	END USER BILLED REVENUE INCL CCL			100.0000%	INPUT	0.0000%	0.0000%	69.1564%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
5	IX CARRIER BILLED REVENUE			100.0000%	INPUT	33.3333%	0.0000%	66.6667%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
6	PUBLIC INTEREST PAYSTATION REVENUE			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
7	BUSINESS OFFICE CONTACTS			100.0000%	INPUT	20.9050%	0.0000%	79.0950%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
8	BILLING INQUIRY CONTACTS			100.0000%	INPUT	20.8438%	0.0000%	79.1562%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
9	IX CARRIER SVC ORDER CONTACTS			100.0000%	INPUT	33.3333%	0.0000%	66.6667%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
10	IX CARRIER BILLING INQUIRY CONTACTS			100.0000%	INPUT	33.3333%	0.0000%	66.6667%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
11	CARRIER ACCESS BILLING FACTOR			100.0000%	INPUT	50.0000%	0.0000%	50.0000%	25.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
CUSTOMER OPERATIONS EXPENSES																		
12	MARKETING			8,529	INPUT	0	0	0	0	0	0	0	0	0	0	8,529	0	
13	TELEPHONE OPERATOR SERVICES			3,996	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0	3,996	0	
14	- CALL COMPLETION INCL DA			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
15	- OPERATOR SERV UNDER CONTRACT			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
16	PUBLISHED DIRECTORY LISTINGS			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
17	- CLASSIFIED			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
18	- TWX			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
19	- ALPHA			393	LN 3	0	180	125	12	0	0	0	0	0	0	75	0	
20	- FOREIGN			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
21	SUBTOTAL			393		0	180	125	12	0	0	0	0	0	0	75	0	
22	LOCAL BUSINESS OFFICE			1.0		0	0	0	0	0	0	0	0	0	0	0	0	
23	- END USER SVC ORDER PROCESSING			1.1	DIRECT	2.710	0	0	0	0	0	0	0	0	0	0	0	
24	- PRESUBSCRIPTION			1.1	LN 7	0	1.699	6.430	0	0	0	0	0	0	0	0	0	
25	- OTHER			8,129	LN 4	0	2,907	5.622	0	0	0	0	0	0	0	0	0	
26	- END USER PAYMENT & COLLECTION			8,129	LN 4	0	2,907	5.622	0	0	0	0	0	0	0	0	0	
27	- END USER BILLING INQUIRY			8,129	LN 8	0	2,907	5.622	0	0	0	0	0	0	0	0	0	
28	- IX CARRIER SVC ORDER PROCESSING			0	LN 5	0	0	0	0	0	0	0	0	0	0	0	0	
29	- IX CARRIER PAYMENT & COLLECTION			0	LN 5	0	0	0	0	0	0	0	0	0	0	0	0	
30	- IX CARRIER BILLING INQUIRY			0	LN 10	0	0	0	0	0	0	0	0	0	0	0	0	
31	- COIN COLLECT AND ADMIN - PUB INT			0	LN 6+DIR	0	0	0	0	0	0	0	0	0	0	0	0	
32	SUBTOTAL LOCAL BUSINESS OFFICE			27.097		0	9.424	17.573	0	0	0	0	0	0	0	0	0	
33	CUSTOMER SERVICES (REV ACCTG)			2.0		0	0	0	0	0	0	0	0	0	0	0	0	
34	- MESSAGE PROCESSING			2.1		0	0	0	0	0	0	0	0	0	0	0	0	
35	- TOLL TICKET PROCESSING			5,176	AL-1, LN 6+DIR	0	1,110	4,590	75	0	0	0	0	0	0	0	0	
36	- LOCAL MESSAGE PROCESSING			2.1	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	
37	- OTHER BILLING & COLLECTION			14,118	DIRECT	0	4,210	4,954	0	0	0	0	0	0	0	4,954	0	
38	- END USER COMMON LINE			743	DIRECT	0	743	0	0	0	0	0	0	0	0	0	0	
39	- CARRIER ACCESS BILLING (CABS)			2,542	LN 11	0	1,271	656	636	0	0	0	0	0	0	0	0	
40	SUBTOTAL CUSTOMER SERVICES			23,579		0	7,354	10,579	711	0	0	0	0	0	0	4,554	0	
41	TOTAL CAT 1 AND CAT 2			50,676	LN 32+LN 40	0	16,759	28,253	711	0	0	0	0	0	0	4,954	0	
42	% DISTRIBUTION			100.0000%		0.0000%	33.0693%	55.7518%	1.4031%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	9.7759%	0.0000%	
43	ALL OTHER CUSTOMER SERVICE			651	LN 42+DIRECT	0	651	0	0	0	0	0	0	0	0	0	0	
44	TOTAL OTHER CUSTOMER SERVICE			55,716		0	17,569	28,378	723	0	0	0	0	0	0	9,025	0	
45	% DISTRIBUTION			100.0000%		0.0000%	31.5698%	50.9334%	1.2981%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	16.1987%	0.0000%	
46	TOTAL CUSTOMER OPERATIONS EXP.			64,245	LN 12+LN 44	0	17,569	28,378	723	0	0	0	0	0	0	17,554	0	
47	% DISTRIBUTION			100.0000%		0.0000%	27.3787%	44.1716%	1.1259%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	27.3235%	0.0000%	



S-12, 1 of 1  
OTHER OPERATING EXPENSE AND TAX SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER	
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	INTRALATA					INTRALATA
SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.0000%	S-3, LN 3	0.0000%	37,1074%	0.0000%	2,1522%	23,7279%	1,9485%	1,3504%	0.0000%	3,6643%	30,0487%	0.0000%
2	TELEPHONE PLANT IN SERVICE	2001		100.0000%	S-2, LN 10	0.0000%	38,0486%	0.0000%	2,4164%	21,0289%	2,0698%	1,5607%	0.0000%	4,8979%	30,7797%	0.0000%
3	PLANT UNDER CONSTRUCTION	2003		100.0000%	S-6, LN 15	0.0000%	38,0488%	0.0000%	2,4164%	21,0289%	2,0698%	1,5607%	0.0000%	4,8979%	30,7797%	0.0000%
4	CAPITAL LEASES	2690		100.0000%	S-3, LN 21	0.0000%	38,0488%	0.0000%	2,4164%	21,0289%	2,0698%	1,5607%	0.0000%	4,8979%	30,7797%	0.0000%
5	EQUAL ACCESS INVESTMENT			0.0000%	S-6, LN 3	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	NET TELEPHONE PLANT EXCL 404,4310			100.0000%	S-2, LN 29	0.0000%	31,2845%	0.0000%	2,5653%	23,7002%	2,3341%	1,8411%	0.0000%	4,2730%	34,0108%	0.0000%
CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710		0	DIRECT	0	59,014	0	3,424	37,736	3,099	2,148	0	5,828	47,768	0
8	DIRECT ASSIGNED			159,037	LN 1	0		0					0			0
9	OTHER			0		0		0					0			0
10	GENERAL & ADMINISTRATIVE	6720		32,568	DIRECT	0	94,131	0	5,461	60,191	4,943	3,426	0	9,295	76,225	0
11	DIRECT ASSIGNED			253,671	LN 1	0		0					0			0
12	OTHER			445,278		0	185,713	0	8,985	97,927	8,042	5,673	0	15,123	124,013	0
13	TOTAL CORPORATE OPERATIONS EXP			100.0000%		0.0000%	41,7074%	0.0000%	1,9954%	21,5924%	1,8060%	1,2516%	0.0000%	3,3963%	27,8509%	0.0000%
14	% DISTRIBUTION															
15	EQUAL ACCESS EXPENSE			0	LN 5+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
INTEREST AND RELATED ITEMS																
16	CAPITAL LEASES			0	LN 4+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
17	CUSTOMER DEPOSITS			0	LN 6+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
18	OTHER FIXED CHARGES - OPERATING		100.00%	94,025	LN 5	0	29,415	0	2,404	22,284	2,195	1,731	0	4,018	31,979	0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	0	DIRECT	0		0					0			0
20	TOTAL			94,025		0	29,415	0	2,404	22,284	2,195	1,731	0	4,018	31,979	0
BASIS FOR ACTUAL INCOME TAX ALLOC.																
21	TOTAL OPERATING REVENUES			1,687,601	RECORDS	0	635,690	0	40,120	364,604	34,168	23,953	0	63,690	500,185	0
22	LESS: OPERATING EXPENSE AND TAX			0	LN 16	0	0	0	0	0	0	0	0	0	0	0
23	INTEREST - CAPITAL LEASE			0	LN 17	0	29,415	0	2,404	22,284	2,195	1,731	0	4,018	31,979	0
24	OPERATING FIXED CHARGES			94,025	LN 2+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
25a	: OTHER INCOME ADJ BASED ON PLANT			0	LN 1+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
25b	: OTHER INCOME ADJ BASED ON EXP			0	LN 2+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
26a	: SCH 'W' ADJ BASED ON PLANT			0	LN 1+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
26b	: SCH 'W' ADJ BASED ON EXP			0	LN 2+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
27	NET TAXABLE INCOME			-1,781,626		0	-665,095	0	-42,524	-407,088	-36,363	-25,684	0	-72,898	-522,164	0
28	% DISTRIBUTION			-100.0000%		0.0000%	-37,3309%	0.0000%	-2,3866%	-22,8493%	-2,0410%	-1,4422%	0.0000%	-4,0804%	-29,5696%	0.0000%
OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210		0	LN 2+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
30	STATE ITC AMORTIZATION	7210		0	LN 2+ DIRECT	0	0	0	0	0	0	0	0	0	0	0
31	OPERATING FEDERAL INCOME TAX	7220		105,196	LN 28	0	39,270	0	2,511	24,037	2,147	1,517	0	4,292	31,422	0
32	OPERATING STATE & LOCAL INC. TAX	7230		0	LN 28	0	0	0	0	0	0	0	0	0	0	0
33	OPERATING TAXES - OTHER	7240		87,948	LN 2+ DIRECT	0	33,463	0	2,125	18,493	1,820	1,373	0	3,604	27,070	0
34	OPERATING TAXES - DIRECT ASSIGN	7243		0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL OPERATING TAXES			193,144		0	72,734	0	4,636	42,529	3,967	2,890	0	7,897	56,492	0

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 PY: O:\Active\RRural Telephone\2004 RMS Inputs-ID.xls  
 \*\*PROPRIETARY INFORMATION\*\*  
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DEVELOPMENT OF ALLOCATION RATIOS

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EXCHANGE MESSAGE	EAS	OTHER	
				MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTRALATA	MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTERLATA	MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTRALATA					MESSAGE TOLL INTERLATA
1	ALLOCATED LOOPS - COE	690	SPF	0	172	0	0	157	15	1	0	0	345	0.0000%
2	PERCENT DISTRIBUTION	100.0000%	SPF	0.0000%	24.9539%	0.0000%	0.0000%	22.7440%	2.2198%	0.1449%	0.0000%	0.0000%	49.9275%	0.0000%
3	ALLOCATED LOOPS - CWF	990	SPF	0	172	0	0	157	15	1	0	0	345	0.0000%
4	PERCENT DISTRIBUTION	100.0000%	SPF	0.0000%	24.9539%	0.0000%	0.0000%	22.7440%	2.2198%	0.1449%	0.0000%	0.0000%	49.9275%	0.0000%
5	ALLOCATED CIRCUIT TERM - COE	117	TOLL MOU	0	66	0	0	46	4	1	0	0	0	0.0000%
6	PERCENT DISTRIBUTION	100.0000%	TOLL MOU	0.0000%	56.1361%	0.0000%	0.0000%	39.1842%	3.9250%	0.8547%	0.0000%	0.0000%	0.0000%	0.0000%
7	ALLOCATED CIRCUIT MILES - CWF	1352.94	CMM	0.00	755.20	0.00	0.00	535.98	55.81	12.95	0.00	0.00	0.00	0.0000%
8	PERCENT DISTRIBUTION	100.0000%	CMM	0.0000%	55.4089%	0.0000%	0.0000%	39.5457%	4.0947%	0.9502%	0.0000%	0.0000%	0.0000%	0.0000%
9	ALLOCATED EXCH WIDEBAND LOOPS	0	WB MOU	0	0	0	0	0	0	0	0	0	0	0.0000%
10	PERCENT DISTRIBUTION	0.0000%	WB MOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	ALLOC EXCH WIDEBAND CHAN (MCU's)	0	WB MOU	0	0	0	0	0	0	0	0	0	0	0.0000%
12	PERCENT DISTRIBUTION	0.0000%	WB MOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	ALLOC WIDEBAND CHAN (MCU MILES)	0	WB MOU MI	0	0	0	0	0	0	0	0	0	0	0.0000%
14	PERCENT DISTRIBUTION	0.0000%	WB MOU MI	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	165.562	DIRECT	0	29.947	0	0	134.568	2.037	0	0	0	0	0.0000%
16	PERCENT DISTRIBUTION	100.0000%	DIRECT	0.0000%	17.9906%	0.0000%	0.0000%	80.7954%	1.2230%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17	RESERVED FOR FUTURE USE	0		0	0	0	0	0	0	0	0	0	0	0.0000%
18	PERCENT DISTRIBUTION	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE				INTRASTATE				EXCHANGE		
				MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS		PVT LINE	EAS	MESSAGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	539,830	S-11LN 27	0	207,214	0	13,198	113,098	11,130	8,302	0	0	22,433	184,485
2	PLANT NON SPECIFIC EXP EXCL DEP & AMORT	103,298	VARIOUS	0	40,650	0	2,444	21,253	2,093	1,578	0	0	4,144	31,126
3	CUSTOMER OPERATIONS EXP - MARKETING	8,529	S-11LN 12	0	0	0	0	0	0	0	0	0	0	8,529
4	CUSTOMER OPERATIONS EXP - SERVICES	55,716	S-11LN 44	0	17,569	0	0	28,378	723	0	0	0	0	9,625
5	CORPORATE OPERATIONS EXPENSE	445,276	S-12LN 13	0	185,713	0	3,985	97,927	8,042	5,573	0	0	15,123	124,013
6	EQUAL ACCESS EXPENSE	0	S-12LN 15	0	0	0	0	0	0	0	0	0	0	0
7	OTHER EXPENSE - CONTRIBUTIONS	7,439	S-12LN 14	0	3,103	0	148	1,536	134	93	0	0	253	2,072
8	INTEREST ON CUSTOMER DEPOSITS	0	S-12LN 17	0	0	0	0	0	0	0	0	0	0	0
9	FEDERAL INCOME TAX (ACTUAL)	105,196	S-12LN 31	0	39,270	0	2,511	24,037	2,147	1,517	0	0	4,292	31,422
10	STATE INCOME TAX (ACTUAL)	0	S-12LN 32	0	0	0	0	0	0	0	0	0	0	0
11	OTHER OPERATING TAX	87,948	S-12LN 33	0	32,463	0	2,125	18,493	1,820	1,373	0	0	3,604	27,070
12	OTHER OPERATING TAX - DIRECT ASSIGN	0	S-12LN 34	0	0	0	0	0	0	0	0	0	0	0
13	GROSS RECEIPTS TAX (ACTUAL)	0	RECORDS	0	0	0	0	0	0	0	0	0	0	0
14	INTEREST ON CAPITAL LEASES	94,025	S-12LN 16	0	29,415	0	2,404	22,284	2,195	1,731	0	0	4,016	31,979
15	OTHER FIXED CHARGES - OPERATING	1,447,257	S-12LN 18	0	555,418	0	31,703	327,117	28,284	20,167	0	0	53,867	429,701
16	TOTAL CASH WORKING CAPITAL EXPENSES	0	RECORDS	0	0,06496	0	0,06496	0,06496	0,06496	0,06496	0,06496	0	0,06496	0,06496
17	CASH WORKING CAPITAL RATIO	94,012	RECORDS	0	36,144	0	2,059	21,249	1,837	1,310	0	0	3,489	27,913
18	CASH WORKING CAPITAL	30,874	/LN 16	0	11,870	0	676	6,978	603	430	0	0	1,149	9,167
19	MINIMUM BANK BALANCE	-8	/LN 16	0	-3	0	0	-2	0	0	0	0	0	-2
20	WORKING CASH ADVANCES	124,878		0	48,011	0	2,736	28,225	2,441	1,740	0	0	4,648	37,077
21	TOTAL CASH WORKING CAPITAL			0		0					0	0		



ALLOCATION RATIOS	A/C #	TOTAL	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER	
			MESSAGE		SPECIAL ACCESS	MESSAGE		SPECIAL ACCESS					
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
OPERATING EXP AND TAX SUMMARY													
NETWORK SUPPORT EXPENSE	6110	100.0000%	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0695%	1.5607%	0.0000%	0.0000%	38.7797%	0.0000%
GENERAL SUPPORT EXPENSE	6120	100.0000%	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0695%	1.5607%	0.0000%	0.0000%	38.7797%	0.0000%
CENTRAL OFFICE EXPENSE	6210	100.0000%	0.0000%	54.2615%	0.0000%	3.6639%	17.3611%	1.6946%	0.4611%	0.0000%	0.0000%	15.6609%	0.0000%
INFORMATION ORIGTERM EXPENSE	6310	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CABLE AND WIRE FACILITIES EXPENSE	6410	100.0000%	0.0000%	27.2268%	0.0000%	1.5711%	23.4716%	2.3187%	2.8399%	0.0000%	0.0000%	40.8622%	0.0000%
OTHER PLANT EXPENSE	6510	100.0000%	0.0000%	36.0488%	0.0000%	2.4164%	21.0269%	2.0695%	1.5607%	0.0000%	0.0000%	30.7797%	0.0000%
NETWORK OPERATIONS EXPENSE	6530	100.0000%	0.0000%	36.0488%	0.0000%	2.4164%	21.0269%	2.0695%	1.5607%	0.0000%	0.0000%	30.7797%	0.0000%
ACCESS CHARGE EXPENSE	6540	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
FEDERAL SUPPORT EXPENSE	6540	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
MARKETING EXPENSE	6510	100.0000%	0.0000%	31.5688%	0.0000%	0.0000%	60.9334%	1.2361%	0.0000%	0.0000%	0.0000%	16.1987%	0.0000%
SERVICES EXPENSE	6620	100.0000%	0.0000%	37.1074%	0.0000%	2.1529%	23.7273%	1.9465%	1.3504%	0.0000%	0.0000%	30.0467%	0.0000%
EXECUTIVE AND PLANNING EXPENSE	6710	100.0000%	0.0000%	44.2632%	0.0000%	1.9079%	21.0282%	1.7289%	1.1967%	0.0000%	0.0000%	29.6298%	0.0000%
GENERAL AND ADMINISTRATIVE EXP	6720	100.0000%	0.0000%	38.1417%	0.0000%	2.1268%	22.6146%	1.9076%	1.3407%	0.0000%	0.0000%	29.2508%	0.0000%
SUBTOTAL OPERATING EXPENSES		100.0000%	0.0000%	33.6576%	0.0000%	3.0330%	23.6615%	2.3263%	1.6025%	0.0000%	0.0000%	30.4585%	0.0000%
DEPRECIATION AND AMORTIZATION	7240	100.0000%	0.0000%	38.0488%	0.0000%	2.4164%	21.0269%	2.0695%	1.5607%	0.0000%	0.0000%	30.7797%	0.0000%
OTHER OPERATING TAX	7500	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
EQUAL ACCESS EXPENSE	5240	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INTEREST ON CUSTOMER DEPOSITS													
RENT REVENUE - ACCESS													
TOTAL OPERATING EXPENSE AND TAX		100.0000%	0.0000%	37.5498%	0.0000%	2.3790%	22.8054%	2.0256%	1.4207%	0.0000%	0.0000%	29.6468%	0.0000%
NON OPERATING EXPENSE	7370	100.0000%	0.0000%	41.7074%	0.0000%	1.9954%	21.9524%	1.8060%	1.2516%	0.0000%	0.0000%	27.8509%	0.0000%
ABANDONED CONSTRUCTION													
CONTRIBUTIONS													
OTHER NON OPERATING EXPENSE													
TOTAL NON OPERATING EXPENSE		100.0000%	0.0000%	41.7074%	0.0000%	1.9954%	21.9524%	1.8060%	1.2516%	0.0000%	0.0000%	27.3509%	0.0000%
UNCOLLECTIBLES													
END USER MSG TOLLS	5310	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
END USER COMMON LINE	5320	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
IX CARRIER	5330	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TOTAL UNCOLLECTIBLES		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ALLOW FOR FUNDS USED DURING CONSTR	7340	100.0000%	0.0000%	36.0488%	0.0000%	2.4164%	21.0269%	2.0695%	1.5607%	0.0000%	0.0000%	30.7797%	0.0000%
OTHER INCOME ADJUSTMENTS	XXXX	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%