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ORIGINAL

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98 JUL 31 AM 9:48

RECORDS AND REPORTING

July 31, 1998

BY HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Special Project 980000A-SP

Dear Ms. Bayo:

Enclosed is the original of Northeast Florida Telephone Company's Response to the AFAD's data request (June 19, 1998), consisting of 58 pages (Bates 1-58). A copy of this response is being hand-delivered to AFAD and the Division of Communications contemporaneously with this filing. In addition, I am sending a courtesy copy to the office of Public Counsel (Beck) and the Department of Legal Affairs (Gross).

This response does not include proprietary confidential business information.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning the same to this writer.

Thank you for your assistance in this matter.

RECEIVED & FILED
[Signature]
FPSC BUREAU OF RECORDS

Sincerely,

[Signature]
J. Jeffrey Wahlen

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC _____
- WAS _____
- OTF _____

Enclosures
cc: AFAD (Devlin) (H/D w/attachment)
CMU (D'Haeseleer) (H/D w/attachment)
OPC (Beck) (H/D w/attachment)
DLA (Gross) (H/D w/attachment)

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1 - Cover letter only

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

Northeast Florida Telephone Company, Inc.
980000A-SP: Undocketed Special Project: Fair and Reasonable Rates
Responses to the July 19, 1998 Data Request from the
Division of Auditing and Financial Analysis

Part I. Embedded Cost Data

1. Financial and Access Line Data

- A. Please provide copies of Schedule B-1 (Balance Sheet), B-3 and B-4 (annual status report), I-1 (Income statement), I-2 (Other Operating Taxes), and Z-8 (Average Access Lines in Service) from the 1997 Annual Report filed with the FPSC.

Response: See attached Exhibit Part I.1.A, pages 1-14.

2. Earnings Surveillance Report (ESR) Data

- A. Please provide copies of the worksheets used to develop the 12 month average balances of plant, depreciation reserve, plant under construction, plant held for future use, working capital items, and any other rate base amounts used in preparing the December 1997 ESR.

Response: See attached Exhibit Part I.2.A, pages 1-4.

- B. Please provide copies of the worksheets used to develop the 12 month average balances of equity, long term debt, short term debt, customer deposits, deferred ITC, deferred income taxes, and any other capital structure components included in the capital structure filed in the December 1997 ESR.

Response: See attachments labeled Exhibit Part I.2.A, pages 3-4.

- C. Please provide copies of the calculations used to compute the cost rates of each component in the capital structure shown on the December 1997 ESR.

Response: See attached Exhibit Part I.2.C, page 1.

- D. Please provide your current Florida specific tax rates for Taxes Other Than Income Taxes and for Income Taxes.

Response: See attached Exhibit Part I.2.D, page 1.

3. Separations Data

- A. Please prepare and file a 1997 Part 36 Separations Cost Study making the following assumptions:

Northeast Florida Telephone Company, Inc.
980000A-SP: Undocketed Special Project: Fair and Reasonable Rates
Responses to the July 19, 1998 Data Request from the
Division of Auditing and Financial Analysis
Page 2

- (1.) Interstate - prepare as usual, i.e., SLU, appropriate weighted DEM, 25% gross allocator, etc.

Response: See attached Exhibit Part I.3.A, pages 1-20.

- (2.) Intrastate -
- a. Use an unweighted DEM for interLATA and intraLATA operations
 - b. Use SLU in place of SPF for interLATA and intraLATA operations
 - c. Do not include RTB stock, materials and supplies or customer deposits in rate base
 - d. Use the amount of working capital shown on the ESR in place of the cash working capital in the cost study
 - e. Use 11.25% for the rate of return

Response: See attached Exhibit Part I.3.A, pages 1-20.

- B. Please provide the 1997 minutes of use data used to develop the 1997 SLU for interstate, interLATA, intraLATA and local operations.

Response: See attached Exhibit Part I.3.B, pages 1-7.

4. Please provide a copy of your response to the 1998 (1997 information) NECA data request used for calculating loop costs and high cost fund support.

Response: See attached Exhibit Part I.4., pages 1-8.

5. Please provide the amount of 1997 revenues (separately for residence and business, if available) for: **Information not available separately for residence and business.**

- A. Nonrecurring charges (installation charges, etc.)

Response: \$94,766 Total Company

- B. Local private line

Response: \$11,828 Total Company

- C. Extended calling services (ECS, \$.25 plan, etc.)

Response: \$1,132,448 Total Company

- D. Local Operator services (directory assistance, operator-handled calls, etc.)

Response: \$57,555 Total Company

- E. IntraLATA Operator services (directory assistance, operator-handled calls, etc.)

Response: \$4,327 Total Company

Northeast Florida Telephone Company, Inc.
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Responses to the July 19, 1998 Data Request from the
Division of Auditing and Financial Analysis
Page 3

Part II. Total Service Long-Run Incremental Cost Data

Northeast Florida Telephone Company has not performed, nor has it been a Florida Public Service Commission requirement to conduct, a Total Service Long Run Incremental Cost (TSLRIC) study. The company does not have the necessary resources available that would be required to perform a TSLRIC study, particularly given the short amount of time that has been allowed by the Florida Legislature to complete this monumental project. Therefore, Northeast does not have TSLRIC data to submit in response to Part II of this data request.

Company: Northeast Florida Telephone Co. Inc.

For the Year Ended December 31, 1997

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		Current Assets		
	1130	Cash		
	1140	Special Cash Deposits	28,935	295,792
	1150	Working Cash Advance	-	-
	1160	Temporary Investments	500	500
	1180	Telecomm. Accounts Receivable	646,034	517,073
	1181	Telecomm. Accounts Receivable Allowance	338,673	390,358
	1190	Other Accounts Receivable	-	-
	1191	Accounts Receivable Allowance-Other	317,216	390,637
	1200	Notes Receivable	-	-
	1201	Notes Receivable Allowance	-	-
	1210	Interest and Dividends Receivable	-	-
	1220	Material and Supplies	-	-
	1290	Prepaid Rents	92,920	73,153
I-3	1300	Prepaid Taxes	-	-
	1310	Prepaid Insurance	-	-
	1320	Prepaid Directory Expenses	-	-
	1330	Other Prepayments	1,577	1,724
	1350	Other Current Assets	-	-
		Total Current Assets	\$1,425,855	\$1,669,237
		Noncurrent Assets		
	1401	Investments in Affiliated Co.	489,131	343,499
	1402	Investments in Nonaffiliated Co.	188,656	689,394
B-7	1406	Nonregulated Investments	-	-
	1407	Unamortized Debt Issuance Expense	-	-
	1408	Sinking Funds	-	-
	1410	Other Noncurrent Assets	-	-
	1438	Deferred Maintenance & Retirements	-	-
B-5	1439	Deferred Charges	351,563	351,708
	1500	Other Jurisdictional Assets - Net	-	-
		Total Noncurrent Assets	1,029,350	1,384,601
		Telephone Plant in Service		
B-3	2001	Telecomm. Plant in Service	18,433,634	19,579,113
	2002	Property Held for Future Use	-	-
	2003	Plant under Construction - Short Term	387,121	27,500
	2004	Plant under Construction - Long Term	-	-
	2005	Plant Adjustment	-	-
	2006	Nonoperating Plant	-	-
		Subtotal	\$18,820,755	\$19,606,613
		Less:		
B-4	3100	Acc. Depreciation	7,985,809	9,064,920
"	3200	Acc. Depreciation-Held for Future Use	-	-
"	3300	Acc. Depreciation-Nonoperating	-	-
"	3410	Acc. Amort. - Capitalized Leases	-	-
"	3420	Acc. Amort. - Leasehold Improvements	-	-
"	3500	Acc. Amort. - Intangible	-	-
"	3600	Acc. Amort. - Other	-	-
		Subtotal	\$7,985,809	\$9,064,920
		Net Telephone Plant in Service	10,834,946	10,541,693
		TOTAL ASSETS	13,290,151	13,595,531

BALANCE SHEET

Schedule B-1

EXHIBIT

Company: Northeast Florida Telephone Co. Inc.

Part I.1.A Page 2 of 14

For the Year Ended December 31, 1997

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		Current Liabilities		
B-6	4010	Accounts Payable	1,078,504	629,220
	4020	Notes Payable		
	4030	Advanced Billing and Payments		
	4040	Customers' Deposits	601	375
B-7	4050	Current Maturities - Long Term	135,690	127,880
	4060	Current Maturities - Capital Leases	538,365	614,602
I-3	4070	Income Taxes - Accrued		
"	4080	Other Taxes - Accrued	(41,803)	201,483
B-8	4100	Net Current Deferred Op. Income Taxes	12,984	14,020
	4110	Net Current Deferred Nonop. Income Taxes	233,804	187,302
	4120	Other Accrued Liabilities		
	4130	Other Current Liabilities	19,085	18,646
		Total Current Liabilities	\$2,051,493	\$1,857,875
		Long-Term Debt		
B-7	4210	Funded Debt		
"	4220	Premium on Long-Term Debt	6,217,047	6,523,007
"	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-7	4260	Advanced from Affiliated Companies		
"	4270	Other Long-Term Debt		
		Total Long-Term Debt	\$6,217,047	\$6,523,007
		Other Liabilities and Deferred Credits		
	4310	Other Long-Term Liabilities		
	4320	Unamortized Operating ITC - Net		
	4330	Unamortized Nonoperating ITC - Net	27,493	10,410
B-8	4340	Net Noncur. Def. Oper. Income Taxes		
	4350	Net Noncur. Def. Nonoper. Inc. Taxes	562,574	544,193
B-9	4360	Other Deferred Credits		
	4370	Other Juris. Liab. & Def. Credits		
		Total Other Liab. & Def. Credits	\$590,067	\$554,603
		Stockholder's Equity		
	4510	Capital Stock		
	4520	Additional Paid-in Capital	21,350	21,350
	4530	Treasury Stock		
	4540	Other Capital		
	4550	Retained Earnings	15,955	15,955
	9999	Headquarters Control	4,394,239	4,622,741
		Total Stockholder's Equity	\$4,431,544	\$4,660,046
		TOTAL LIABILITIES AND EQUITY	\$13,290,151	\$13,595,531

Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3

Company: **NORTHEAST FLORIDA TELEPHONE CO. INC.**
 For the Year Ended December 31, 1997

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		\$111,307	0	0	0	0	0	\$111,307
Amortizable General Support Assets:									
2116	Other Work Equipment	7 yrs	29,969	16,452	0	0	0	0	46,421
2122	Furniture	10 yrs	40,270	1,344	31,133	0	0	0	10,481
2123	Office Support Equipment	7 yrs	34,026	1,065	21,144	0	0	0	13,947
2123	Company Communications	5 yrs	64,877	5,613	593	0	0	0	69,897
2124	General Purpose Computer	5 yrs	147,968	101,170	41,579	0	0	0	207,559
Total amortizable Gen. Sup. Assets			\$317,110	\$125,644	\$94,449	\$0	\$0	\$0	\$348,305
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	VEHICLES								
	Passenger Cars	8.70%	96,801	0	0	0	0	11,337	108,138
	Light Trucks	8.10%	196,599	22,693	8,525	0	0	(11,337)	199,430
	Heavy Trucks	5.30%	106,307	0	0	0	0	0	106,307
	Tractor & Trailers	7.40%	155,787	0	0	0	0	0	155,787
	Total Vehicles		\$555,494	\$22,693	\$8,525	\$0	\$0	\$0	\$569,662
2121	BUILDINGS								
	Central Office	2.30%	860,899	46,710	47,014	0	0	0	860,595
	Plant	2.90%	258,789	21,370	0	0	0	0	280,159
	Total Buildings		\$1,119,688	\$68,080	\$47,014	\$0	\$0	\$0	\$1,140,754
	CENTRAL OFFICE EQUIPMENT								
2212	Digital - Switching	5.70%	3,675,575	304,414	248,183	0	0	2,253	3,734,059
2232	Circuit	7.20%	1,274,349	62,224	0	0	0	(2,253)	1,334,320
2232	Circuit - Optics	12.10%	236,091	0	0	0	0	0	236,091
	Total COE		\$5,186,015	\$366,638	\$248,183	\$0	\$0	\$0	\$5,304,470
	IOT EQUIPMENT								
2351	Public Tel. Terminal Equipment	10.10%	59,573	54,965	114,538	0	0	0	(0)
2362	Other Terminal Equipment	14.40%	1,776	0	0	0	0	0	1,776
	Total IOT		\$61,349	\$54,965	\$114,538	\$0	\$0	\$0	\$1,776

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Analysis of Plant in Service Accounts
Schedule B-3

Company: NORTHEAST FLORIDA TELEPHONE CO. INC.
For the Year Ended December 31, 1997

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
CABLE AND WIRE FACILITY									
2411	Pole Lines	9.00%	\$140,630	1,145	2,598	0	0	0	\$139,177
2421	Aerial cable								
	Aerial Cable Metallic	5.70%	383,934	15,286	12,115	0	0	0	387,105
	Aerial Cable Metallic Amort	Amort	0	0	0	0	0	0	0
	Total Aerial Cable		\$383,934	\$15,286	\$12,115	\$0	\$0	\$0	\$387,105
2422	Underground Cable								
	Underground Cable Metal	5.20%	181,381	0	0	0	0	0	181,381
	Underground Cable Optic	5.30%	17,316	0	0	0	0	0	17,316
	Total Underground Cable		\$198,697	\$0	\$0	\$0	\$0	\$0	\$198,697
2423	Buried Cable								
	Metallic Filled	5.40%	8,790,267	915,173	5,445	0	0	0	9,699,996
	Metallic Non - Filled	5.40%	627,025	0	1,145	0	0	0	625,880
	Fiber Optic	5.30%	773,389	109,866	0	0	0	0	883,255
	Total Buried Cable		\$10,190,681	\$1,025,039	\$6,589	\$0	\$0	\$0	\$11,209,131
2441	Underground Conduit	2.10%	168,729	0	0	0	0	0	168,729
	Total Cable & Wire Facility		\$11,082,671	\$1,041,470	\$21,302	\$0	\$0	\$0	\$12,102,839
	TOTAL DEPRECIABLE PLANT		\$18,322,327	\$1,679,490	\$534,011	\$0	\$0	\$0	\$19,467,806
	SUBTOTAL PLANT IN SERVICE		\$18,433,634	\$1,679,490	\$534,011	\$0	\$0	\$0	\$19,579,113

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*Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3*

Company: *NORTHEAST FLORIDA TELEPHONE CO. INC.*
For the Year Ended December 31, 1997

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated			()	()	()	()	()	()	()
<i>Amortizable Assets:</i>									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
Total Balances			\$18,433,634	\$1,679,490	\$534,011	\$0	\$0	\$0	\$19,579,113
Note: * The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.									

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Part I.1.A Page 5 of 14

EXHIBIT

*Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4*

*Company: Northeast Florida Telephone Co. Inc.
For the Year Ended December 31, 1997*

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Support Assets:										
3116	Other Work Equipment	\$11,251	\$6,632	\$0	\$0	\$0	\$0			\$17,883
3122	Furniture	\$33,241	3,032	0	31,133	0	0			\$5,140
3123	Office Support Equipment	\$26,731	4,779	0	21,144	0	0			\$10,366
3123	Company Communications	\$26,297	14,074	0	593	100	0			\$39,878
3124	General Purpose Computer	\$78,868	49,584	0	41,579	350	0			\$87,223
		\$176,388	\$78,101	\$0	\$94,449	\$450	\$0	\$0	\$0	\$160,490
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
3112 VEHICLES										
	Passenger Cars	\$41,724	7,584	0	0	0	0		8,154	\$57,462
	Light Trucks	\$93,161	12,710	0	8,525	2,210	0		(8,154)	\$91,402
	Heavy Trucks	\$15,946	6,378	0	0	0	0		0	\$22,324
	Tractor & Trailers	\$97,803	8,257	0	0	0	0		0	\$106,060
	Total Vehicles	\$248,634	\$34,929	\$0	\$8,525	\$2,210	\$0	\$0	\$0	\$277,248
3121 BUILDINGS										
	Central Office	\$273,278	18,953	0	47,014	0	0		545	\$245,762
	Plant	\$57,255	7,291	0	0	0	0			\$64,546
	Total Buildings	\$330,533	\$26,244	\$0	\$47,014	\$0	\$0	\$0	\$545	\$310,308
CENTRAL OFFICE EQUIPMENT										
3212	Digital - Switching	\$1,269,588	665,958	0	248,183	(77,922)	0			\$1,609,440
3232	Circuit	\$557,989	139,317	0	0	0	0		(545)	\$696,761
3232	Circuit - Optics	\$75,799	23,558	0	0	0	0			\$99,358
	Total COE	\$1,903,376	\$828,833	\$0	\$248,183	(\$77,922)	\$0	\$0	(\$545)	\$2,405,559
IOT EQUIPMENT										
3351	Public Tel. Terminal Equipment	\$47,246	1,119	0	114,538	0	0		66,172	(\$0)
3362	Other Terminal Equipment	\$496	238	0	0	0	0		0	\$734
	Total IOT	\$47,742	\$1,357	\$0	\$114,538	\$0	\$0	\$0	\$66,172	\$734

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*Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization*

Company: Northeast Florida Telephone Co. Inc. Schedule B-4

For the Year Ended December 31, 1997

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Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>										
CABLE AND WIRE FACILITY										
3411	Pole Lines	\$126,899	11,213	0	2,598	25	2,415			\$133,124
3421	Aerial Cable Metallic	\$334,765	21,786	0	12,115	0	7,095		0	\$337,341
3422	Underground Cable									
	Underground Cable Metal	\$128,315	10,883	0	0	0	0			\$139,197
	Underground Cable Optic	\$4,057	900	0	0	0	0			\$4,957
	Total Underground Cable	\$132,372	\$11,783	\$0	\$0	\$0	\$0	\$0	\$0	\$144,155
3423	Buried Cable									
	Metallic Filled	\$3,835,360	543,690	0	5,444	0	4,929			\$4,368,677
	Metallic Non - Filled	\$668,443	33,849	0	1,145	0	176			\$700,971
	Fiber Optic	\$132,864	41,471	0	0	0	0			\$174,335
	Total Buried Cable	\$4,636,667	\$619,010	\$0	\$6,589	\$0	\$5,105	\$0	\$0	\$5,243,983
3441	Underground Conduit	\$48,433	\$3,543	\$0	\$0	\$0	\$0	\$0	\$0	\$51,976
	Total Cable & Wire Facility	\$5,279,136	\$667,336	\$0	\$21,302	\$25	\$14,614	\$0	\$0	\$5,910,581
	TOTAL DEPRECIABLE PLANT	\$7,985,809	\$1,636,800	\$0	\$534,011	(\$75,237)	\$14,614	\$0	\$66,172	\$9,064,920
	SUBTOTAL PLANT IN SERVICE	\$7,985,809	\$1,636,800	\$0	\$534,011	(\$75,237)	\$14,614	\$0	\$66,172	\$9,064,920

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Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

Company: Northeast Florida Telephone Co. Inc.
For the Year Ended December 31, 1997

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
Subtotal										
Reserve for Jointly Used Plant allocated to Nonregulated		()	()							()
Accumulated Depr. & Amortization:										
3200	- PHFU									
3300	- Nonoperating									
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other									
Subtotal										
Grand Total		\$7,985,809	\$1,636,800	\$0	\$534,011	(\$75,237)	\$14,614	\$0	\$66,172	\$9,064,920
<p>Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.</p> <p>** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.</p>										

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Part I.1.A Page 8 of 14 EXHIBIT

INCOME STATEMENT
SCHEDULE I-1

Company: Northeast Florida Telephone Co. Inc.
For the Year Ended December 31, 1997

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company
			Total Company	Intrastate	Prior Year
OPERATING REVENUES					
	5001	Basic Area	\$2,413,314	\$2,413,314	\$2,187,756
	5002	Extended Area	-	-	-
	5003	Cellular Mobile	-	-	-
	5004	Other Mobile Service	-	-	-
	5010	Public Telephone	7,068	7,068	17,085
	5040	Local Private Line	11,828	11,828	5,801
	5050	Customer Premises	415	415	583
	5060	Other Local Exchange	323,747	323,747	317,518
	5069	Other Local Ex. Settlements	-	-	-
		Total Local Net. Service	\$2,756,372	\$2,756,372	\$2,528,743
	5081	End User	352,352	-	331,241
	5082	Switched Access	\$2,338,639	-	\$2,205,355
	5083	Special Access	30,855	-	16,247
	5084	State Access	\$696,152	\$696,152	\$720,943
		Total Network Access	\$3,417,998	\$696,152	\$3,273,786
	5100	Long Distance Message	378,079	378,079	437,691
	5111	Long Distance Inward	487	487	449
	5112	Long Distance Outward	419	419	1,399
	5121	Subvoice Grade LD Private Net.	-	-	-
	5122	Voice Program Grade LD	94,285	94,285	79,324
	5123	Audio Program Grade LD	-	-	-
	5124	Video Program Grade LD	-	-	-
	5125	Digital Transmission LD	-	-	-
	5126	LD Private Network Switching	-	-	-
	5128	Other LD Private Network	-	-	-
	5129	Other LD Private Net. Settle.	-	-	-
	5160	Other LD Revenue	4,327	4,327	3,165
	5169	Other LD Revenue Settle.	-	-	-
		Total LD Network	\$477,596	\$477,596	\$522,028
	5230	Directory	210,295	210,295	189,500
	5240	Rent	6,136	6,136	1,992
	5250	Corporate Operations	-	-	-
	5261	Special Billing Arrangement	-	-	-
	5262	Customer Operations	-	-	-
	5263	Plant Operations	-	-	-
	5264	Other Incidental Regulated Rev.	44,485	44,485	44,192
	5269	Other Revenue Settle.	-	-	-
	5270	Interstate Billing & Collection	89,965	-	128,772
		Intrastate Billing & Collection	38,946	38,946	41,904
	5301	Uncollectible Revenue - Tele.	37,730	26,526	26,086
	5302	Uncollectible Revenue - Other	-	-	-
		Total Miscellaneous	\$352,098	\$273,332	\$380,274
		Total Operating Revenues	\$7,004,064	\$4,203,458	\$6,704,831

**INCOME STATEMENT
SCHEDULE I-1**

Company: Northeast Florida Telephone Co. Inc.

For the Year Ended December 31, 1997

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
Plant Specific Exp.							
6112	Motor Vehicle	16	7	0	14,517	14,540	13,545
6113	Aircraft	0	0	0	0	0	0
6114	Vehicle	0	0	0	0	0	0
6115	Garage Work Equip.	0	0	0	0	0	0
6116	Other Work Equip.	0	0	0	446	446	1,341
	Total Network Support	16	7	0	14,963	14,986	14,886
6121	Land & Building	51,264	13,389	0	87,790	152,443	181,623
6122	Furniture & Artwork	0	0	0	447	447	1,607
6123	Office Equip.	126	53	0	31,584	31,763	27,885
6124	Gen. Purpose Computer	456	624	0	43,589	44,669	53,709
	Total General Support	51,846	14,066	0	163,410	229,322	264,824
6211	Analog Electronic	0	0	0	0	0	0
6212	Digital Electronic	101,231	35,258	0	137,832	274,321	429,659
6215	Electro-mechanical	0	0	0	0	0	0
	Total CO Switching	101,231	35,258	0	137,832	274,321	429,659
6220	Operator Systems	0	0	0	0	0	0
6231	Radio Systems	0	0	0	0	0	0
6232	Circuit Equip.	10,217	4,224	0	26,061	40,502	63,336
	Total Circuit Equip.	10,217	4,224	0	26,061	40,502	63,336
6311	Station Apparatus	0	0	0	0	0	0
6341	Large PBX	0	0	0	0	0	0
6351	Public Tele. Terminal	1,555	719	0	1,053	3,327	12,507
6362	Other Terminal Equip.	0	0	0	0	0	250
	Total Info. Orig/Term	1,555	719	0	1,053	3,327	12,757
6411	Poles	0	0	18,237	0	18,237	16,236
6421	Aerial Cable	19,463	8,763	0	4,294	32,520	40,910
6422	Underground Cable	876	408	0	65	1,349	1,504
6423	Buried Cable	244,984	109,689	0	64,683	419,356	439,756
6424	Submarine Cable	0	0	0	0	0	0
6425	Deep Sea Cable	0	0	0	0	0	0
6426	Intrabuilding Network	0	0	0	0	0	0
6431	Aerial Wire	0	0	0	0	0	0
6441	Conduit Systems	0	0	0	0	0	638
	Total Cable & Wire	265,323	118,860	18,237	69,042	471,462	499,044
	Total Plant Specific	\$430,188	\$173,133	\$18,237	\$412,362	\$1,033,920	\$1,284,506
Plant Nonspecific Exp							
6510	Other Property Plt	0	0	0	0	0	0
6531	Power	0	0	0	28,763	28,763	27,922
6532	Network Admin.	103	47	0	569	718	3,750
6533	Testing	274,320	97,050	0	21,125	392,496	316,569
6534	Plant Op. Admin.	0	0	0	241	241	0
6535	Engineering	0	0	0	0	0	0
	Total Network Op.	274,423	97,097	0	50,699	422,219	348,241

INCOME STATEMENT
SCHEDULE I-1

Company: Northeast Florida Telephone Co. Inc.

For the Year Ended December 31, 1997

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access	0	0		125,573	125,573	129,064
		0	0		0	0	0
6561	Depreciation - TPIS				1,636,800	1,636,800	1,082,815
6562	Depreciation - PHFU				0	0	0
6563	Amortization - Tangible				0	0	0
6564	Amortization - Intang.				0	0	0
6565	Amortization - Other				0	0	0
	Total Depr. & Amort.				1,636,800	1,636,800	1,082,815
	Total Plt Nonspecific	\$274,423	\$97,097	\$0	\$1,813,072	\$2,184,592	\$1,560,120
	Customer Operations						
6611	Product Management	0	0		0	0	0
6612	Sales	13,180	5,829		1,906	20,915	17,593
6613	Product Advertising	0	0		3,400	3,400	2,847
	Total Marketing	13,180	5,829		5,305	24,314	20,440
6621	Call Completion	0	0		20,283	20,283	22,700
6622	Number Service	11,051	4,685		203,797	219,532	199,517
6623	Customer Service	403,661	176,912		287,846	868,419	642,488
	Total Services	414,712	181,596		511,926	1,108,234	864,705
	Total Customer Op	\$427,892	\$187,425		\$517,231	\$1,132,548	\$885,145
	Corporate Operations						
6711	Executive	504,185	134,731		7,323	646,239	528,648
6712	Planning	0	0		0	0	0
6721	Accounting/Finance	144,452	62,454		70,258	277,164	459,291
6722	External Relations	91,772	26,323		34,009	152,104	50,649
6723	Human Resources	54,960	22,732		16,315	94,007	188,608
6724	Info. Management	1,483	698		90	2,270	7,774
6725	Legal	0	0		21,187	21,187	24,693
6726	Procurement	487	221		0	707	2,789
6727	Research/Development	0	0		0	0	0
6728	Other Gen. & Admin.	13,893	5,958		109,599	129,449	143,381
	Total Corporate Op	\$811,231	\$253,115		\$258,782	\$1,323,128	\$1,405,833
	TOTAL OPERATING EXP	\$1,943,734	\$710,770	\$18,237	\$3,001,447	\$5,674,187	\$5,135,604

INCOME STATEMENT
SCHEDULE I-1

Company: *Northeast Florida Telephone Co. Inc.*

For the Year Ended December 31, 1997

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work	-	-
	7130	Return from Nonreg. Use of Reg. Fac.	-	-
	7140	Gain/Loss from Foreign Exchange	-	-
	7150	Gain/Loss from Disp. of Land/Artwork	-	-
	7160	Other Operating Gains and Losses	-	-
		<i>Other Op. Inc. & Expenses</i>	-	-
	7210	Operating ITC	-	-
	7220	Operating Federal Income Taxes	\$365,975	\$100,422
	7230	Operating State & Local Income Taxes	61,901	17,178
1-2	7240	Other Operating Taxes	276,058	261,667
	7250	Provision for Deferred Op. Taxes-Net	(157,519)	240,369
		<i>Total Operating Taxes</i>	\$546,415	\$619,636
		<i>Net Operating Income</i>	\$783,463	\$949,591
	7310	Dividend Income	76,596	32,469
	7320	Interest Income	2,922	3,668
	7330	Income from Sinking & Other Funds	-	-
	7340	Allow. for Funds Used During Const.	-	-
	7350	Gain/Loss from the Disp. of Property	-	-
	7360	Other Nonoperating Income	0	(783)
1-4	7370	Special Charges	(296,183)	(245,466)
		<i>Total Nonop. Income & Exp.</i>	(\$216,666)	(\$210,112)
	7410	Nonop. ITC - Net	(17,082)	(19,574)
	7420	Nonop. Federal Income Taxes	9,091	1,099
	7430	Nonop. State & Local Income Taxes	1,269	185
	7440	Nonop. Other Taxes	-	-
	7450	Prov. for Def. Nonop. Inc. Tax-Net	-	-
		<i>Total Nonop. Taxes</i>	(\$6,722)	(\$18,290)
B-7	7510	Interest on Funded Debt	366,102	375,422
	7520	Interest Expense - Capital Leases	-	-
B-7	7530	Amortization of Debt Issuance Exp	-	-
	7540	Other Interest Deductions	(21,084)	(18,428)
		<i>Total Interest & Related Items</i>	\$345,018	\$356,994
1-8	7610	Extraordinary Income Credits	-	-
"	7620	Extraordinary Income Charges	-	-
"	7630	Curr. Inc Tax Effect of Ex. Items-Net	-	-
		<i>Total Extraordinary Items</i>	-	-
	7910	Inc. Effect of Juris. Ratemaking Diff.	-	-
	7990	Nonregulated Net Income	-	-
		NET INCOME	\$228,502	\$400,775

Other Operating Taxes
Schedule I-2

Company: Northeast Florida Telephone Co. Inc.
For the Year Ended December 31, 1997

Name of Government	Property	Gross Receipts	PSC Assess	Type of Tax			Total
				Intangible	Franchise	Others*	
U.S. Government	-	-	-	-	-	-	-
State of Florida	-	29,787	10,939	12,386	-	-	\$53,112
Baker County	222,947	-	-	-	-	-	\$222,947
Total	\$222,947	\$29,787	\$10,939	\$12,386	\$0	\$0	\$276,058
Charged to Construction							
Net Charged to Account	\$222,947	\$29,787	\$10,939	\$12,386	\$0	\$0	\$276,058

Note: * List separately each item in excess of \$500.

Average Access Lines in Service

Schedule Z-8

Company: Northeast Florida Telephone Co. Inc.

For the Year Ended December 31, 1997

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	6,215
2. Business Lines (B-1, 2, 4, etc.)	929
3. Centrex Lines	20
4. PBX Trunks	68
5. Key System Lines	371
6. Subtotal (Line 1 thru Line 5)	7,603
7. Teletypewriter Lines	-
8. Foreign Exchange Lines	-
9. Service Telephone Lines	-
10. Other Lines	192
11. Total (Line 6 thru Line 10)	7,795

Footnotes:

- (a) Include lines terminating in customer owned equipment.
(b) Average is the average of the twelve monthly averages.

NORTHEAST FLORIDA TELEPHONE CO., INC.
PLANT IN SERVICE

	DEC 1996	JAN 1997	FEB 1997	MAR 1997	APR 1997	MAY 1997	JUN 1997	JUL 1997	AUG 1997	SEP 1997	OCT 1997	NOV 1997	DEC 1997	TR AVERAGE
21111 LAND CO	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30	53,862.30
21112 LAND PLANT	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28	57,444.28
TOTAL LAND	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58	111,306.58
21121 PASS CABLES	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35	96,801.35
21122 CABLE & WIRE	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61	140,930.61
21123 HEAVY TRK	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52	106,306.52
21124 LIGHT ENG	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93	8,524.93
21125 LIGHT COE	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84	18,745.84
21126 VEH TRAC & TR	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13	155,787.13
21128 LIGHT COMBINATION TECH	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80	28,397.80
21187 OTH WK EG	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75	29,968.75
TOTAL VEH & WK EQ	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93	585,462.93
21211 BUILDING COE	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66	860,808.66
21213 BUILDING PLANT	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03	258,789.03
TOTAL BLDG	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89	1,119,647.89
21227 FURNITURE	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77	40,269.77
21227 O S EQUIPMENT	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63	34,025.63
21247 CP COMPUTER	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71	147,967.71
21297 OTH COMM EQ	64,877.34	67,051.58	67,051.58	68,535.46	68,535.46	70,166.14	70,166.14	70,166.14	70,490.20	70,490.20	70,490.20	70,490.20	70,490.20	70,490.20
TOTAL AMORTIZABLE ASSETS	287,148.45	291,021.34	291,021.34	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70	293,315.70
22111 DIGITAL VOICE MAIL	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52	44,560.52
22121 DIGITAL MCLN	2,543,211.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80	2,522,069.80
22122 DIGITAL BLK WLL	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43	247,800.43
22123 DIGITAL CORR	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53	236,985.53
22124 DIGITAL MCLJAKE	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30	75,489.30
22125 DIGITAL SHGN	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70	219,723.70
22126 DIGITAL GLEN	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60	308,003.60
22321 CIRCUIT MCLN	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94	668,641.94
22322 CIRCUIT BLK WLL	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35	42,137.35
22323 CIRCUIT CORR	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53	312,151.53
22324 CIRCUIT SHGN FIBER	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21	26,678.21
22325 CIRCUIT SHGN	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36	293,550.36
22326 CIRCUIT OPTIC	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47	68,404.47
22327 CIRCUIT OPTIC - CONNER	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06	28,508.06
22328 CIRCUIT MCLJAKE FIBER	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10	38,000.10
22329 CIRCUIT PAUSER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22330 CIRCUIT OPTIC - GLEN	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25	30,763.25
TOTAL COE	5,186,915.15	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99	5,165,168.99
TOTAL DIGITAL	3,675,574.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86	3,654,462.86
TOTAL CIRCUIT	1,316,486.18	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02	1,316,782.02
TOTAL FIBER	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09	183,954.09
23011 PUBLIC TEL EG	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62	59,572.62
23022 TEL DEV DEAF	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35	1,776.35
TOTAL INFO ORGUTERM	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97	61,348.97
24111 POLES	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24	140,630.24
24211 AERIAL CABLE	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53	363,933.53
24215 DROP AERIAL	0.00	80.45	1,122.32	2,415.32	4,003.83	4,059.73	4,059.73	4,059.73	4,059.73	4,059.73	4,059.73	4,059.73	4,059.73	4,059.73
24221 UNDERGROUND CABLE	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61	181,380.61
24224 UNBURRED FIBER	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52	17,316.52
24231 BURRED CABLE	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20	8,790,268.20
24232 B C FIBER OPTIC	111,514.85	111,514.85	111											

NORTHEAST FLORIDA TELEPHONE CO., INC.
DEPRECIATION RESERVE

	DEC 1996	JAN 1997	FEB 1997	MAR 1997	APR 1997	MAY 1997	JUN 1997	JUL 1997	AUG 1997	SEP 1997	OCT 1997	NOV 1997	DEC 1997	YR AVERAGE
31121 PASS CARS	41,723.96	42,312.85	43,682.59	44,079.46	52,866.80	53,514.64	54,172.48	54,830.32	54,830.32	55,488.16	56,146.00	56,803.84	57,461.68	50,515.81
31122 CABLEWIRE	62,194.53	62,957.90	64,484.64	65,248.01	66,011.38	66,774.75	67,538.12	68,301.96	68,301.96	69,065.80	69,829.64	70,593.48	71,357.32	64,289.10
31123 HEAVY TRK	15,945.77	16,477.20	17,008.79	17,540.38	18,071.85	18,603.32	19,134.81	19,666.28	20,197.87	20,729.34	21,260.81	21,792.28	22,323.75	19,134.81
31124 LIGHT ENG	8,467.97	8,514.15	8,560.33	8,606.51	8,652.69	8,700.05	8,747.23	8,794.41	8,794.41	8,841.59	8,888.77	8,935.95	8,983.13	8,832.40
31125 LIGHT COE	11,546.70	11,648.24	11,749.78	11,851.32	11,952.86	12,054.40	12,155.94	12,257.48	12,257.48	12,359.02	12,460.56	12,562.10	12,663.64	11,875.11
31126 VEH TRAC & TRL	97,802.92	98,490.98	99,179.04	99,867.10	100,555.16	101,243.22	101,931.28	102,619.34	103,307.40	103,995.46	104,683.52	105,371.58	106,059.64	101,831.28
31128 LIGHT COMBINATION TECH	10,962.19	11,108.01	11,253.83	11,399.65	11,545.47	11,691.29	11,837.11	11,982.93	12,128.75	12,274.57	12,420.39	12,566.21	12,712.03	11,875.11
31167 CTRK W/ EQ 1691	11,250.63	11,607.63	11,964.63	12,321.63	12,678.63	13,035.63	13,392.63	13,749.63	14,106.63	14,463.63	14,820.63	15,177.63	15,534.63	13,669.80
TOTAL VEH	259,884.65	263,115.62	266,346.59	269,577.56	272,808.53	276,039.50	279,270.47	282,501.44	285,732.41	288,963.38	292,194.35	295,425.32	298,656.29	277,898.93
31211 BUILDING COE	273,277.66	274,855.97	276,434.28	278,012.59	279,590.90	281,169.21	282,747.52	284,325.83	285,904.14	287,482.45	289,060.76	290,639.07	292,217.38	287,628.51
31213 BUILDING PLANT	57,255.74	57,859.58	58,463.42	59,067.26	59,671.10	60,274.94	60,878.78	61,482.62	62,086.46	62,690.30	63,294.14	63,897.98	64,501.82	60,885.14
TOTAL BLDG	330,533.40	332,715.56	334,897.70	337,079.85	339,261.99	341,444.15	343,626.30	345,808.45	347,990.60	350,172.74	352,354.89	354,537.04	356,719.18	328,513.65
31227 FURN	33,241.26	33,483.20	33,725.14	33,967.08	34,208.92	34,450.86	34,692.80	34,934.74	35,176.68	35,418.62	35,660.56	35,902.50	36,144.44	33,411.14
31227 O S EO	26,731.42	27,117.42	27,503.42	27,889.42	28,275.42	28,661.42	29,047.42	29,433.42	29,819.42	30,205.42	30,591.42	30,977.42	31,363.42	28,163.80
31247 GP COMP	78,868.04	81,708.04	84,548.04	87,388.04	90,228.04	93,068.04	95,908.04	98,748.04	101,588.04	104,428.04	107,268.04	110,108.04	112,948.04	96,412.83
31297 OC EO	26,297.42	27,378.42	28,459.42	29,540.42	30,621.42	31,702.42	32,783.42	33,864.42	34,945.42	36,026.42	37,107.42	38,188.42	39,269.42	32,826.20
TOTAL AMORTIZABLE ASSETS	188,138.14	189,287.14	190,436.14	191,585.14	192,734.14	193,883.14	195,032.14	196,181.14	197,330.14	198,479.14	199,628.14	200,777.14	201,926.14	190,934.08
32111 DIGITAL VOIC MAIL	3,444.41	3,666.67	3,888.93	4,111.19	4,333.45	4,555.71	4,777.97	5,000.23	5,222.49	5,444.75	5,667.01	5,889.27	6,111.53	5,444.98
32121 DIGITAL MCLN	13,102.78	13,217.51	13,332.24	13,446.97	13,561.70	13,676.43	13,791.16	13,905.89	14,020.62	14,135.35	14,250.08	14,364.81	14,479.54	13,644.01
32122 DIGITAL BLUWEL	(113,929.22)	(112,753.12)	(111,577.02)	(110,400.92)	(109,224.82)	(108,048.72)	(106,872.62)	(105,696.52)	(104,520.42)	(103,344.32)	(102,168.22)	(101,000.12)	(99,824.02)	(97,647.92)
32123 DIGITAL COUPL	132,869.22	133,984.90	135,100.58	136,216.26	137,331.94	138,447.62	139,563.30	140,678.98	141,794.66	142,910.34	144,026.02	145,141.70	146,257.38	134,871.30
32124 DIGITAL MCLAKE	13,165.85	13,382.96	13,600.07	13,817.18	14,034.29	14,251.40	14,468.51	14,685.62	14,902.73	15,119.84	15,336.95	15,554.06	15,771.17	14,111.82
32125 DIGITAL SHRN	(77,571.19)	(76,527.81)	(75,484.43)	(74,441.05)	(73,397.67)	(72,354.29)	(71,310.91)	(70,267.53)	(69,224.15)	(68,180.77)	(67,137.39)	(66,093.91)	(65,050.53)	(63,007.15)
32126 DIGITAL GLEN	1,329.37	2,792.38	4,255.41	5,718.43	7,181.45	8,644.47	10,107.49	11,570.51	13,033.53	14,496.55	15,959.57	17,422.59	18,885.61	9,738.31
32211 CIRCUIT MCLN	379,339.60	385,366.57	391,393.54	397,420.51	403,447.48	409,474.45	415,501.42	421,528.39	427,555.36	433,582.33	439,609.30	445,636.27	451,663.24	415,508.94
32222 CIRCUIT BLUWELL FIBER	17,770.71	17,849.95	18,029.19	18,108.43	18,287.67	18,466.91	18,646.15	18,825.39	19,004.63	19,183.87	19,363.11	19,542.35	19,721.59	18,546.15
32223 CIRCUIT CONR	70,779.57	73,578.93	76,378.29	79,177.65	81,977.01	84,776.37	87,575.73	90,375.09	93,174.45	95,973.81	98,773.17	101,572.53	104,371.89	87,623.73
32234 CIRCUIT OPTIC SHRN	7,498.78	7,674.63	7,850.48	8,026.33	8,202.18	8,378.03	8,553.88	8,729.73	8,905.58	9,081.43	9,257.28	9,433.13	9,608.98	8,703.98
32235 CIRCUIT SHRN	107,879.89	110,521.89	113,163.89	115,805.89	118,447.89	121,089.89	123,731.89	126,373.89	129,015.89	131,657.89	134,299.89	136,941.89	139,583.89	123,685.98
32236 CIRCUIT OPTIC	32,869.85	33,469.49	34,069.13	34,668.77	35,268.41	35,868.05	36,467.69	37,067.33	37,666.97	38,266.61	38,866.25	39,465.89	40,065.53	36,242.69
32237 CIRCUIT OPTIC - CONR	2,910.25	3,143.07	3,375.89	3,608.71	3,841.53	4,074.35	4,307.17	4,539.99	4,772.81	5,005.63	5,238.45	5,471.27	5,704.09	4,307.17
32238 CIRCUIT OPTIC MCLAKE	12,274.66	12,588.26	12,901.86	13,215.46	13,529.06	13,842.66	14,156.26	14,469.86	14,783.46	15,097.06	15,410.66	15,724.26	16,037.86	14,215.26
32239 CIRCUIT PAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32230 CIRCUIT OPTIC - GLEN	2,995.52	3,246.85	3,498.18	3,749.51	4,000.84	4,252.17	4,503.50	4,754.83	5,006.16	5,257.49	5,508.82	5,760.15	6,011.48	4,503.00
32231 CIRCUIT OPTIC - GLEN	1,903,375.87	1,913,198.34	1,923,020.81	1,932,843.28	1,942,665.75	1,952,488.22	1,962,310.69	1,972,133.16	1,981,955.63	1,991,778.10	2,001,600.57	2,011,423.04	2,021,245.51	1,942,665.75
TOTAL DIGITAL	1,266,587.86	1,265,894.70	1,265,201.54	1,264,508.38	1,263,815.22	1,263,122.06	1,262,428.90	1,261,735.74	1,261,042.58	1,260,349.42	1,259,656.26	1,258,963.10	1,258,269.94	1,262,655.14
TOTAL CIRCUIT	557,989.08	569,459.39	580,929.70	592,400.01	603,870.32	615,340.63	626,810.94	638,281.25	649,751.56	661,221.87	672,692.18	684,162.49	695,632.80	626,910.32
TOTAL FIBER	75,799.05	77,762.25	79,725.45	81,688.65	83,651.85	85,615.05	87,578.25	89,541.45	91,504.65	93,467.85	95,431.05	97,394.25	99,357.45	87,578.25
33511 PUBLIC TEL EO	47,245.87	47,499.05	47,752.23	48,005.41	48,258.59	48,511.77	48,764.95	49,018.13	49,271.31	49,524.49	49,777.67	50,030.85	50,284.03	48,511.77
33622 TEL DEV DEAF	408.54	510.38	612.22	714.06	815.90	917.74	1,019.58	1,121.42	1,223.26	1,325.10	1,426.94	1,528.78	1,630.62	915.58
TOTAL TOT	47,654.41	48,009.43	48,364.45	48,719.47	49,074.49	49,429.51	49,784.53	50,139.55	50,494.57	50,849.59	51,204.61	51,559.63	51,914.65	48,511.77
34111 POLES	126,809.13	127,224.19	127,639.25	128,054.31	128,469.37	128,884.43	129,299.49	129,714.55	130,129.61	130,544.67	130,959.73	131,374.79	131,789.85	130,472.42
34211 AERIAL CABLE	324,764.67	326,598.37	328,432.07	330,265.77	332,100.07	333,934.37	335,768.67	337,602.97	339,437.27	341,271.57	343,105.87	344,940.17	346,774.47	344,430.39
34215 DROP AERIAL	0.00	(48.44)	(96.88)	(145.32)	(193.76)	(242.20)	(290.64)	(339.08)	(387.52)	(435.96)	(484.40)	(532.84)	(581.28)	(1,200.59)
34221 UNDERGROUND CABLE	128,314.71	129,221.81	130,128.91	131,036.01	131,943.11	132,850.21	133,757.31	134,664.41	135,571.51	136,478.61	137,385.71	138,292.81	139,199.91	133,796.11
34224 UNDERGRO FIBER	4,056.98	4,132.02	4,207.06	4,282.10	4,357.14	4,432.18	4,507.22	4,582.26	4,657.30	4,732.34	4,807.38	4,882.42	4,957.46	4,507.22
34231 BURIED CABLE	3,835,360.21	3,878,560.35	3,921,760.49	3,964,960.63	4,008,160.77	4,051,360.91	4,094,561.05	4,137,761.19	4,180,961.33	4,224,161.47	4,267,361.61	4,310,561.75	4,353,761.89	4,095,878.82
34233 B C FIBER TOLL	45,065.61	45,558.13	46,050.65	46,543.17	47,035.69	47,528.21	48,020.73	48,513.25	49,005.77	49,498.29	49,990.81	50,483.33	50,975.85	48,020.73
34235 B C NON-FILLED	668,442.76	672,204.88	675,966.99	680,729.11	685,491.23	690,253.35	695,015.47	699,777.59	704,539.71	709,301.83	714,063.95	718,826.07	723,588.19	668,442.76
34236 B C FIBER	87,797.13	90,720.41	93,643.69	96,566.97	99,490.25	102,413.53	105,336.81	108,260.09	111,183.37	114,106.65	117,029.93	120,000.00	122,970.07	105,107.14
34238 DROP BURIED	0.00	21.37	42.74	64.11	85.48	106.85	128.22	149.59	170.96	192.33	213.70	235.07	256.44	0.00
34411 CONDUIT	48,433.28	48,728.56	49,023.84	49,319.12	49,614.40	49,909.68	50,204.96	50,500.24	50,795.52	51,090.80				

NORTHEAST FLORIDA TELEPHONE CO. INC.
BALANCE SHEET ASSETS

1997

DATE	TPIS	DEPR RESERVE	TPUC 2003	OTHER INV RTB & RETC	REGULATED INVESTMENTS	CASH WORKING & LOAN FUNDS	TEMP. CASH INVESTMENTS	DUE FROM CUSTOMER	MATERIALS AND SUPPLIES	AIR AFFIL CO.	OTHER CURRENT ASSETS	PREPAID EXPENSES	DEFERRED INCOME TAXES	TOTAL ASSETS	1429
DEC95	17,397,197.63	7,448,164.03	123,228.25	145,500.00	372,952.75	37,924.99	177,537.30	332,512.29	86,790.46	0.00	636,156.12	1,795.03	326,092.00	12,191,502.79	
JAN96	17,409,554.31	7,536,696.44	309,027.60	145,500.00	371,573.07	35,908.15	177,766.92	323,711.63	81,639.65	0.00	672,786.66	172,434.19	228,774.00	12,303,179.96	
FEB96	17,426,950.74	7,624,322.78	311,057.63	145,500.00	370,194.19	100,485.01	112,823.71	315,944.51	103,409.40	0.00	669,152.04	106,830.94	229,774.00	12,269,789.39	
MAR96	17,456,837.34	7,712,607.92	322,452.57	145,500.00	368,786.05	157,919.60	112,852.57	318,628.01	89,285.42	0.00	663,069.01	66,398.25	229,774.00	12,218,894.90	
APR96	17,472,840.13	7,800,099.50	415,290.67	145,500.00	367,378.59	70,786.47	188,027.47	324,672.73	86,762.53	0.00	586,178.94	142,568.36	229,774.00	12,231,688.39	
MAY96	17,509,225.83	7,880,114.04	455,525.78	148,445.00	382,803.51	546,040.42	258,658.42	341,902.70	79,542.90	14,569.55	586,801.06	86,184.00	229,774.00	12,757,328.16	
JUN96	17,520,164.99	7,892,585.11	216,808.16	188,656.00	381,377.22	389,824.44	569,342.28	348,252.40	94,460.40	25,219.46	676,508.80	30,283.19	229,774.00	12,823,066.31	
JUL96	17,538,518.23	7,943,716.70	558,673.06	188,656.00	439,064.65	415,633.35	570,370.98	348,203.70	100,714.34	43,788.07	385,840.42	108,317.26	326,092.00	13,182,193.36	
AUG96	17,560,455.31	8,009,554.07	578,138.44	188,656.00	437,849.28	410,502.08	571,365.48	376,487.12	100,574.10	51,326.21	316,329.71	82,508.54	326,092.00	13,112,740.21	
SEP96	17,713,538.67	8,099,445.57	709,656.70	188,656.00	456,394.27	171,114.99	642,233.18	351,071.71	96,040.81	70,637.31	365,739.71	35,971.19	326,092.00	13,017,209.49	
OCT96	17,781,873.85	8,183,152.36	700,524.92	188,656.00	454,828.56	264,396.72	643,691.50	342,703.30	101,071.71	50,845.00	364,664.28	115,574.75	326,092.00	13,141,859.23	
NOV96	17,834,287.30	8,275,004.84	787,889.08	188,656.00	500,573.08	42,899.45	644,873.93	357,963.84	98,187.20	47,261.90	367,421.43	58,530.96	326,092.00	12,980,613.22	
DEC96	18,433,633.76	7,965,809.05	387,121.37	188,656.00	499,130.79	29,435.44	646,033.62	338,672.75	92,919.81	26,093.65	291,132.16	1,577.15	351,563.00	13,290,150.65	
AVERAGE	17,619,138.37	7,866,190.49	468,351.62	166,964.92	415,164.77	219,933.41	408,649.33	340,470.81	93,726.99	26,390.78	506,178.02	85,519.64	278,994.29	12,747,282.45	
JAN97	18,426,173.32	8,058,153.93	414,321.68	188,656.00	487,636.59	38,263.36	324,261.99	346,409.40	90,180.22	26,055.94	250,732.19	186,842.04	351,563.00	13,073,941.80	
AVERAGE	17,704,705.66	7,930,360.59	463,734.42	172,551.25	424,841.50	218,677.81	434,273.98	341,673.23	84,246.56	28,563.26	476,216.42	86,110.89	285,130.13	12,821,424.52	
FEB97	18,446,515.60	8,153,355.73	583,325.28	188,656.00	508,592.22	339,477.88	328,009.15	363,108.49	108,321.19	24,550.67	301,123.17	124,045.10	351,563.00	13,512,932.02	
AVERAGE	17,795,989.99	7,974,172.70	499,466.15	176,147.58	436,086.15	229,733.98	448,219.00	344,584.14	84,840.40	30,671.67	443,296.28	87,345.14	286,279.21	12,891,587.20	
MAR97	18,545,704.03	8,247,165.93	608,097.65	188,656.00	534,570.72	313,800.28	328,540.96	328,968.50	104,964.95	24,480.31	280,048.16	69,633.69	351,563.00	13,406,883.32	
AVERAGE	17,877,541.31	8,018,488.99	522,712.52	179,743.92	448,202.51	246,178.71	466,922.08	348,896.83	95,740.04	32,714.83	411,169.25	88,113.87	300,429.29	13,002,878.16	
APR97	18,548,913.12	8,293,122.51	625,831.65	189,300.00	597,420.15	175,763.95	212,811.27	355,011.56	108,053.98	38,296.41	240,641.09	161,992.66	351,563.00	13,302,276.33	
AVERAGE	17,967,747.13	8,081,305.28	543,386.94	183,367.08	464,885.27	267,039.47	478,808.42	348,508.46	97,197.16	36,330.52	378,979.34	88,641.44	315,577.38	13,096,977.35	
MAY97	18,551,908.53	8,317,971.24	625,020.41	189,300.00	596,230.81	200,288.78	212,989.24	360,055.33	114,048.78	23,314.16	342,848.95	87,962.72	351,563.00	13,348,558.47	
AVERAGE	18,056,028.53	8,100,092.37	559,221.75	188,977.71	483,131.48	247,007.21	475,929.86	350,528.94	99,438.76	37,290.57	355,417.26	89,528.23	325,726.46	13,188,132.40	
JUN97	18,105,583.89	8,408,033.65	114,444.48	188,300.00	637,683.46	233,788.94	213,234.55	371,603.89	82,480.57	21,481.08	308,558.56	36,467.72	351,563.00	13,268,157.27	
AVERAGE	18,191,366.01	8,141,480.11	582,018.86	188,790.17	502,862.04	228,099.48	458,186.16	352,258.28	100,794.05	37,499.16	328,921.33	90,068.45	338,875.54	13,205,062.41	
JUL97	18,051,108.84	8,461,229.91	584,751.11	189,300.00	636,097.18	253,853.80	213,487.47	368,851.38	91,301.84	24,401.46	350,202.44	167,068.47	351,563.00	13,818,757.18	
AVERAGE	18,282,116.48	8,186,186.85	568,840.31	188,843.83	521,550.32	212,858.37	429,481.19	353,095.58	100,318.37	36,333.62	313,105.15	92,524.84	342,011.38	13,245,964.69	
AUG97	19,094,969.65	8,568,908.59	616,340.52	189,300.00	634,489.68	177,058.12	453,914.31	402,627.23	90,776.28	29,255.84	530,817.83	103,315.34	351,563.00	14,115,562.21	
AVERAGE	18,401,163.85	8,230,039.09	561,518.65	188,897.00	537,119.19	198,387.93	408,717.25	358,790.65	99,518.95	34,808.24	320,567.24	95,361.52	344,133.96	13,314,355.36	
SEP97	19,171,834.63	8,648,837.43	617,582.82	189,300.00	698,988.53	333,412.99	454,512.31	365,137.85	96,020.88	27,338.07	375,615.11	42,111.71	351,563.00	14,073,578.47	
AVERAGE	18,522,115.53	8,278,462.27	559,273.99	188,951.17	564,587.30	193,423.96	387,001.74	357,485.98	98,109.87	32,084.42	330,322.39	96,067.66	348,256.54	13,400,237.89	
OCT97	19,648,832.95	8,033,502.76	117,876.10	189,300.00	687,370.32	448,628.42	515,168.72	341,586.83	78,143.14	35,188.99	291,589.23	127,470.34	351,563.00	13,808,213.38	
AVERAGE	18,660,709.49	8,334,828.53	531,160.55	189,004.83	574,787.10	207,862.63	383,824.93	358,048.15	98,070.35	29,627.87	328,522.40	96,839.17	348,378.13	13,472,018.06	
NOV97	19,673,051.97	8,129,782.93	137,491.49	189,300.00	725,741.32	261,389.60	516,115.12	347,781.29	72,985.14	32,585.67	410,269.43	63,338.84	351,563.00	13,651,546.93	
AVERAGE	18,815,156.31	8,405,872.72	479,783.61	189,058.50	564,280.72	224,643.04	373,104.86	357,574.66	95,966.16	28,364.45	327,683.78	97,493.36	350,501.71	13,527,736.43	
DEC97	19,579,112.90	9,064,919.64	27,499.74	189,300.00	843,592.59	296,292.05	517,073.12	390,357.91	73,153.48	62,170.63	328,465.87	1,723.89	351,708.00	13,585,530.64	
AVERAGE	18,839,489.81	8,484,440.58	437,899.48	189,112.17	618,431.89	244,848.82	382,368.65	358,303.10	94,077.08	28,256.98	331,028.85	97,488.02	351,668.04	13,568,418.17	

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NORTHEAST FLORIDA TELEPHONE CO., INC.
BALANCE SHEET LIABILITIES

1987

	TOT CAP STOCK & RET EARN	LONG TERM DEBT REARTRB	ACCOUNTS PAYABLE	ACCTS PAY AFFL CO.	CUSTOMER DEPOSITS	TAXES ACCRUED OTHER	OTHER ACC LIAB	INCOME TAX PAYABLE	CURRENT LIAB	UNAMORT INV TAX CR NET	4100-4340 DEFERRED INCOME TAXES	OTHER DEFERRED CREDIT	TOTAL LIABILITIES
DEC85	4,030,768.56	6,737,190.84	550,574.21	0.00	145,359.00	9,453.74	32,907.48	(369.00)	75,870.57	47,056.99	562,574.00	0.00	12,191,502.79
JAN86	4,102,027.95	6,687,773.39	771,123.18	18,249.10	146,266.00	27,045.01	16,118.79	41,059.00	82,055.50	44,775.94	474,156.00	(3,569.99)	12,393,179.96
FEB86	4,147,006.34	6,657,782.51	521,496.93	18,756.11	147,793.00	49,467.95	31,309.84	67,130.00	105,394.76	42,484.89	482,056.00	(686.94)	12,599,789.39
MAR86	4,222,630.14	6,623,114.68	564,433.77	18,373.18	149,740.00	56,934.41	21,148.86	108,383.00	128,704.70	40,193.84	489,956.00	(3,125.68)	12,218,864.90
APR86	4,258,374.74	6,551,066.70	398,656.75	18,051.87	148,054.00	77,689.93	19,417.50	85,066.00	140,164.13	37,903.79	487,850.00	(610.82)	12,231,688.38
MAY86	4,310,372.38	7,006,687.05	321,505.95	21,990.42	147,442.00	99,944.38	32,423.37	115,468.00	158,469.92	35,611.74	505,756.00	7,257,329.16	12,757,329.16
JUN86	4,345,876.46	7,012,142.80	431,775.34	21,750.28	147,159.00	118,859.04	33,207.00	85,019.00	181,801.53	33,320.69	513,656.00	7,596.17	12,923,066.31
JUL86	4,423,613.15	7,001,894.82	435,969.73	23,823.55	146,291.00	140,983.40	27,761.93	134,538.00	191,078.58	31,029.64	817,874.00	7,455.56	13,182,193.36
AUG86	4,277,063.20	6,991,606.37	409,668.48	32,570.40	144,150.00	160,792.32	42,216.86	168,300.00	223,869.74	28,738.59	625,774.00	5,300.25	13,110,740.21
SEP86	4,315,608.56	6,884,673.86	350,141.22	30,223.30	139,489.00	181,601.44	30,826.58	138,513.00	246,635.74	26,447.54	633,674.00	8,377.45	13,017,209.49
OCT86	4,368,854.66	6,874,295.50	375,838.43	29,345.08	139,325.00	190,149.85	44,781.25	172,304.11	265,765.02	24,156.49	633,674.00	14,568.98	13,141,858.26
NOV86	4,433,466.29	6,863,310.60	503,827.00	26,664.26	137,215.00	(6,414.97)	56,324.29	210,816.00	84,175.96	21,865.44	633,574.00	13,919.35	12,980,613.22
DEC86	4,431,543.77	6,755,412.57	1,049,114.56	29,309.09	135,690.00	12,864.06	19,085.30	(41,803.04)	74,863.73	27,492.61	796,378.00	0.00	13,290,150.65
AVERAGE	4,296,323.19	6,823,387.73	474,165.10	25,041.25	144,396.38	93,018.39	30,302.72	106,778.33	156,961.06	33,650.62	565,631.83	4,625.96	12,747,282.45
JAN87	4,464,477.83	6,744,947.02	735,135.41	34,614.07	136,494.00	27,581.91	32,505.40	(22,718.04)	92,705.17	26,069.07	815,193.00	(13,082.04)	13,073,941.80
AVERAGE	3,964,550.23	6,305,172.14	408,214.86	78,334.73	160,497.40	99,849.17	30,992.77	133,139.10	151,251.46	59,081.43	1,630,731.26	4,230.35	13,026,024.90
FEB87	4,539,004.71	7,165,761.40	592,954.46	24,492.70	137,491.00	48,707.28	31,342.93	20,174.96	106,878.17	24,645.53	834,008.00	(11,497.12)	13,512,932.02
AVERAGE	4,349,559.56	6,931,743.84	494,418.03	27,868.58	142,740.33	83,178.53	31,093.73	100,780.62	157,822.47	30,532.80	618,458.08	3,382.85	13,801,587.20
MAR87	4,587,408.92	7,054,530.35	482,166.12	26,071.54	136,938.00	56,536.07	9,217.00	54,515.96	127,991.86	23,221.99	852,823.00	(4,757.46)	13,408,963.32
AVERAGE	4,361,091.84	6,890,885.08	502,298.94	28,428.35	141,801.08	83,171.91	30,597.95	98,579.70	157,812.83	29,082.34	648,242.21	2,862.85	13,002,875.17
APR87	4,358,073.92	7,042,072.35	513,870.31	40,146.99	137,515.00	69,614.06	22,193.62	79,675.96	147,756.57	21,798.45	871,638.00	(2,079.50)	13,302,278.33
AVERAGE	4,400,445.19	6,929,319.31	512,005.02	29,669.75	140,853.21	82,880.55	30,216.46	84,110.65	158,098.48	27,704.16	878,335.82	2,753.66	13,096,973.35
MAY87	4,405,568.44	7,030,173.99	441,900.03	24,844.90	136,431.00	68,481.89	35,818.87	107,788.96	160,569.55	20,374.91	890,453.00	4,174.83	13,346,558.47
AVERAGE	4,408,565.74	6,950,756.58	521,822.00	30,875.87	138,963.83	92,045.08	30,473.52	93,568.11	158,503.32	26,398.28	710,539.21	2,622.46	13,168,132.40
JUN87	4,464,868.30	6,918,877.83	394,443.01	25,716.17	135,551.00	104,088.24	12,798.00	109,265.96	174,390.56	18,961.37	909,268.00	1,897.73	13,268,197.27
AVERAGE	4,417,480.15	6,947,785.82	525,382.91	31,328.59	139,029.50	90,951.80	30,893.75	93,806.44	150,282.01	25,164.66	743,062.06	2,316.57	13,205,062.41
JUL87	4,485,165.35	6,904,877.73	863,968.00	22,448.28	133,820.00	121,988.91	27,305.53	121,070.96	168,867.67	17,527.83	928,083.00	3,575.82	13,818,797.18
AVERAGE	4,425,014.07	6,939,754.17	541,565.99	31,434.53	138,029.21	89,545.74	30,553.57	93,805.80	157,881.10	24,003.36	772,461.29	1,918.02	13,245,964.09
AUG87	4,655,447.13	6,892,826.58	831,516.13	23,399.19	132,514.00	145,378.27	38,993.27	223,130.96	224,171.89	16,104.29	928,083.00	2,987.72	14,115,552.21
AVERAGE	4,443,344.74	6,931,565.96	578,661.57	30,866.10	137,021.75	88,112.89	30,441.90	95,527.85	157,801.56	22,914.39	787,982.86	1,834.77	13,314,305.35
SEP87	4,732,776.02	7,283,046.55	292,875.16	23,997.82	131,871.00	187,791.74	18,381.00	230,059.96	246,077.30	14,680.75	928,083.00	4,998.17	14,073,578.47
AVERAGE	4,478,491.55	6,944,079.01	562,172.47	29,103.57	136,223.67	96,862.73	29,747.35	101,621.51	157,790.87	21,897.68	822,846.13	1,371.36	13,400,237.89
OCT87	4,690,162.79	7,209,414.92	309,842.14	29,368.94	131,512.00	190,474.90	24,681.55	83,880.96	273,545.05	13,257.21	962,177.00	10,075.92	13,808,213.38
AVERAGE	4,498,936.45	6,977,141.19	587,028.21	27,598.00	135,584.88	85,953.37	28,307.97	101,747.51	158,091.77	20,853.26	849,634.13	1,043.34	13,472,018.06
NOV87	4,467,425.16	7,255,063.60	400,054.48	25,239.86	128,233.67	(8,967.00)	40,907.45	244,114.96	88,736.09	11,833.87	962,177.00	11,728.99	13,651,546.93
AVERAGE	4,505,414.24	7,009,827.12	580,162.84	27,538.44	134,865.11	85,487.25	28,744.78	99,450.87	158,605.95	20,081.13	878,676.04	764.87	13,527,798.43
DEC87	4,690,045.85	7,137,609.41	565,571.52	43,648.31	127,879.67	14,020.10	18,648.30	201,483.00	84,721.35	10,410.13	731,495.00	0.00	13,595,530.64
AVERAGE	4,518,386.12	7,042,174.82	688,741.38	28,073.18	134,185.11	85,433.78	28,000.79	110,978.08	188,373.38	18,851.37	890,493.54	873.80	13,568,418.17

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**NORTHEAST FLORIDA TELEPHONE COMPANY
1997 Surveillance Report Data**

	12 MO.'s ENDED DEC 1997
73101 DIVIDEND INCOME RTB	(\$76,596)
75102 INT FUNDED DEBT REA C LOAN	\$37,062
75104 INT FUNDED DEBT REA E LOAN	\$59,204
75106 INT FUNDED DEBT REA G LOAN	\$60,637
75107 INT FUNDED DEBT REA H LOAN	\$165,739
75109 INT FUNDED DEBT RUS RTFC	\$43,460
TOTAL	<u>\$289,506</u>
 AVG. CAPITAL LONG TERM DEBT (ESR, PG. 3)	 \$6,853,062
TOTAL / AVG CAPITAL LTD	 4.22%
 CUSTOMER DEPOSIT RATE, PER FPSC RULE 25-4.109	 6.00%
 COMMON EQUITY RATE, PER FPSC DOCKET # 891236	 12.90%

NORTHEAST FLORIDA TELEPHONE COMPANY
CURRENT FLORIDA SPECIFIC TAX RATES
1997

Corporate Income Tax Rates

State Income Tax Rate	5.50%
Federal Income Tax Rate	34.00%

Other Tax Rates - Assessed to the Company

Gross Receipts Tax Rate	2.50%
Florida PSC Assessment Fee	0.15%

Other Tax Rates - Assessed to the Subscribers

Federal Excise Tax Rate	3.00%
Franchise Tax Rate	1.00%
Municipal Utility Tax Rate	10.00%
Gross Receipts Tax Rate	2.56%
State Sales Tax	7.00%
State Sales Tax, incl. Discretionary	
Sales Surtax on Local Phone Chgs	8.00%

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5-1, 10/1

REVENUE REQUIREMENT SUMMARY

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS		INTERSTATE		MESSAGE TOL.		INTRA-STATE		SPECIAL ACCESS		EXCHANGE PVT LINE	EXCHANGE MESSAGE
			NOTE A	11,2500%	0	11,2500%	0	27787	652330	170235	46235	22233		
1	REVENUE REQUIREMENT SUMMARY	10224180	0	11,2500%	0	2677706	652330	170235	46235	22233	11,2500%	0	5962347	
2	NET INVESTMENT FOR SETTLEMENTS	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
3	RATE OF RETURN	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
5	NET RETURN FOR SETTLEMENTS	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
6	FEDERAL OPERATING INCOME TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
7	LESS FEDERAL ITC AMORTIZATION	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
8	NET FEDERAL INCOME TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
9	STATE AND LOCAL INCOME TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
10	LESS STATE ITC AMORTIZATION	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
11	NET STATE INCOME TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
12	OTHER EXPENSE AND TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
13	OPERATIONAL EXPENSES AND TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
14	UNCOLLECTIBLES	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
15	OTHER DEDUCTIBLES	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
16	BASES FOR GROSS RECEIPTS TAX	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
17	GROSS RECEIPTS TAX RATE	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
18	LESS: B-I EAS CREDITS	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	
19	TOTAL REVENUE REQUIREMENT	11,2500%	0	11,2500%	0	301242	7508	19870	334	2501	11,2500%	0	11,2500%	

NOTE A. INCLUDES NET TEL PLANT FROM SCH 5-2, LN 36 LESS A-CY 2006, 2007 AND 1402 OTHER THAN RTB STOCK

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS		INTERSTATE		MESSAGE TOL.		INTRA-STATE		SPECIAL ACCESS		EXCHANGE PVT LINE	EXCHANGE MESSAGE
			NOTE A	11,2500%	0 <th>11,2500%</th> <th>0 <th>27787</th> <th>652330</th> <th>170235</th> <th>46235</th> <th>22233</th> <th>11,2500%</th> <th>0 <th>5962347</th> </th></th>	11,2500%	0 <th>27787</th> <th>652330</th> <th>170235</th> <th>46235</th> <th>22233</th> <th>11,2500%</th> <th>0 <th>5962347</th> </th>	27787	652330	170235	46235	22233		
20	OPTIONAL GROSS UP INCOME TAX CALCULATION	1119525	0	11,2500%	0	293290	72748	19320	5070	2436	11,2500%	0	652731	
21	RETURN ON INVESTMENT	336189	0	11,2500%	0	86421	22079	5657	1537	739	11,2500%	0	18142	
22	INTEREST AND RELATED ITEMS EXCL. NON-OPER	50753	0	11,2500%	0	82	4880	523	122	54	11,2500%	0	20640	
23	OTHER INCOME ADJUSTMENTS	386622	0	11,2500%	0	800	27059	6380	1659	793	11,2500%	0	224880	
24	TOTAL INCOME ADJUSTMENTS	17082	0	11,2500%	0	4425	1110	282	75	36	11,2500%	0	10029	
25	FEDERAL ITC AMORTIZATION	1084123	0	11,2500%	0	2524	67144	19179	5054	2434	11,2500%	0	632913	
26	FEDERAL TAXABLE INCOME	368602	0	11,2500%	0	858	22965	6521	1718	827	11,2500%	0	215190	
27	FEDERAL INCOME TAX	368602	0	11,2500%	0	858	22965	6521	1718	827	11,2500%	0	215190	
28	FEDERAL SURTAX ALLOCATION - OPERATING	368602	0	11,2500%	0	858	22965	6521	1718	827	11,2500%	0	215190	
29	NET FEDERAL INCOME TAX BEFORE ITC	1141829	0	11,2500%	0	2859	71132	20204	5324	2584	11,2500%	0	690883	
30	STATE ITC AMORTIZATION	62806	0	11,2500%	0	146	3812	1111	293	141	11,2500%	0	38888	
31	STATE TAXABLE INCOME	8000	0	11,2500%	0	11	319	86	23	11	11,2500%	0	2916	
32	STATE SURTAX EXEMPTION	57808	0	11,2500%	0	135	3025	1025	270	130	11,2500%	0	33751	
33	NET STATE INCOME TAX BEFORE ITC	57808	0	11,2500%	0	135	3025	1025	270	130	11,2500%	0	33751	

025

S-7 10P

S-2 10P

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

LN	DESCRIPTION	A.C.	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE MESSAGE	OTHER		
						MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE ACCESS	MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE ACCESS				
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA
1	NET INVESTMENT SUMMARY														
2	GENERAL SUPPORT FACILITIES	2110		2174682	5-3, LN 10	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		3425210	5-4, LN 32	0	0	0	0	0	0	0	0	0	0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2220		1747903	5-4, LN 41	0	0	0	0	0	0	0	0	0	0
5	INFORMATION GROTHERM EQUIPMENT	2310		23732	5-4, LN 75	0	0	0	0	0	0	0	0	0	0
6	CABLE AND WIRE FACILITIES	2410		11420996	5-5, LN 17	0	0	0	0	0	0	0	0	0	0
7	TANGIBLE ASSETS	2680		0	5-5, LN 42	0	0	0	0	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE A.C. 2001	2680		16882729	5-3, LN 29	0	0	0	0	0	0	0	0	0	0
9	% DISTRIBUTION			100.0000%	5-3, LN 36	0.0000%	25.9047%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	PROPERTY HELD FOR FUTURE USE	3002		456207	5-4, LN 9	0	0	0	0	0	0	0	0	0	0
11	PLANT UNDER CONSTRUCTION	3003		0	5-4, LN 15	0	0	0	0	0	0	0	0	0	0
12	TELEPHONE PLANT ADJUSTMENT	3005		0	5-4, LN 27	0	0	0	0	0	0	0	0	0	0
13	NONOPERATING PLANT	3006		0	5-4, LN 27	0	0	0	0	0	0	0	0	0	0
14	GOODWILL	3007		0	5-4, LN 27	0	0	0	0	0	0	0	0	0	0
15	TOTAL PROPERTY, PLANT & EQUIPMENT			18300930	DIRECT	0	0	0	0	0	0	0	0	0	0
16	% DISTRIBUTION			100.0000%		0.0000%	25.9047%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		8499980	5-7, LN 18	0	0	0	0	0	0	0	0	0	0
18	ACCUM DEPRECIATION - FUTURE USE	3200		0	5-7, LN 19	0	0	0	0	0	0	0	0	0	0
19	ACCUM AMORTIZATION - TANGIBLE PROP	3400		0	5-7, LN 23	0	0	0	0	0	0	0	0	0	0
20	ACCUM AMORTIZATION - INTANGIBLE PROP	3500		0	5-7, LN 24	0	0	0	0	0	0	0	0	0	0
21	ACCUM AMORTIZATION - TEL PLANT ADJUS	3600		0	5-7, LN 25	0	0	0	0	0	0	0	0	0	0
22	OPERATING DEFERRED INCOME TAX - NET	VAR		890483	5-7, LN 34	0	0	0	0	0	0	0	0	0	0
23	CUSTOMER DEPOSITS	4040		35037	5-7, LN 34	0	0	0	0	0	0	0	0	0	0
24	OTHER LT LIAB - POST RET BENEFITS	4310		0	5-7, LN 43	0	0	0	0	0	0	0	0	0	0
25	OTHER DEFERRED CREDITS - NET	4360		0	5-7, LN 42	0	0	0	0	0	0	0	0	0	0
26	NET TELEPHONE PLANT			9625420		0	0	0	0	0	0	0	0	0	0
27	% DISTRIBUTION			100.0000%		0.0000%	25.4101%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	MATERIALS AND SUPPLIES	1220		22522	5-4, LN 21	0	0	0	0	0	0	0	0	0	0
29	INVESTMENT IN NONAFFILIATED COS	1402		48378	5-4, LN 35	0	0	0	0	0	0	0	0	0	0
30	NONCURRENT ASSETS - POST RET BENEFIT	1410		0	5-4, LN 36	0	0	0	0	0	0	0	0	0	0
31	EQUAL ACCESS EQUIPMENT	1439		0	5-4, LN 37	0	0	0	0	0	0	0	0	0	0
32	OTHER JURISDICTIONAL ASSETS	1500		0	5-4, LN 38	0	0	0	0	0	0	0	0	0	0
33	CASH WORKING CAPITAL	XXXX		226980		0	0	0	0	0	0	0	0	0	0
34	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			10224180		0	0	0	0	0	0	0	0	0	0
35	% DISTRIBUTION			100.0000%		0.0000%	25.1899%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

"PROPRIETARY INFORMATION"

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S-3.10F

OTHER TELECOMMUNICATIONS PLANT

S-3.10F

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	INTERSTATE		INTRASTATE		EXCHANGE PVT LINE	EXCHANGE MESSAGE	OTHER
					MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS			
					INTRALATA	INTERLATA	INTRALATA	INTERLATA			
BASIS FOR GENERAL SUPPORT FACILITIES											
1	- CLASS A SEPARATIONS			2270685	0	581183	221204	22333	5472	0	1200916
2	- BIG THREE EXPENSES			102 0000%	0.0000%	26.0684%	8.8113%	1.0301%	0.2410%	0.1070%	52.3832%
3	% DISTRIBUTION										
4	- CLASS B SEPARATIONS			18717841	0	4332715	1086701	276265	73008	0	8815408
5	- COE, JOT AND CLAW			100 0000%	0.0000%	25.9047%	6.5002%	1.6513%	0.4367%	0.2133%	58.7122%
6	% DISTRIBUTION										
LAND AND SUPPORT ASSETS											
7	CLASS A COMPARES			0	0	0	0	0	0	0	0
8	CLASS B COMPARES			2117482	0	503398	141373	35913	9408	0	1276821
9	DIRECT ASSIGNED NON ACCESS			2117482	0	503398	141373	35913	9408	0	1276821
10	TOTAL LAND AND SUPPORT ASSETS			100 0000%	0.0000%	25.9047%	6.5002%	1.6513%	0.4367%	0.2133%	58.7122%
11	% DISTRIBUTION										
GEN SUPPORT ASSETS, COE, INFORMATION											
12	ORIGTERM AND CLAW			1889273	0	4894112	1228073	311968	82508	0	11082329
13	% DISTRIBUTION			100 0000%	0.0000%	25.9047%	6.5002%	1.6513%	0.4367%	0.2133%	58.7122%
14	% DISTRIBUTION										
TANGIBLE ASSETS											
2081											
15	CAPITAL LEASES			0	0	0	0	0	0	0	0
16	GENERAL SUPPORT			0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIP			0	0	0	0	0	0	0	0
18	INFORMATION ORIGTERM			0	0	0	0	0	0	0	0
19	CABLE AND WIRE FACILITIES			0	0	0	0	0	0	0	0
20	UNDISTRIBUTED			0	0	0	0	0	0	0	0
21	SUBTOTAL CAPITAL LEASES			0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS			0	0	0	0	0	0	0	0
23	GENERAL SUPPORT			0	0	0	0	0	0	0	0
24	CENTRAL OFFICE EQUIP			0	0	0	0	0	0	0	0
25	INFORMATION ORIGTERM			0	0	0	0	0	0	0	0
26	CABLE AND WIRE FACILITIES			0	0	0	0	0	0	0	0
27	UNDISTRIBUTED			0	0	0	0	0	0	0	0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			0	0	0	0	0	0	0	0
29	TOTAL TANGIBLE ASSETS			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30	% DISTRIBUTION										
2082											
31	GEN SUPPORT ASSETS, COE, INFORMATION			1889273	0	4894112	1228073	311968	82508	0	11082329
32	ORIGTERM, CLAW AND TANGIBLE ASSETS			100 0000%	0.0000%	25.9047%	6.5002%	1.6513%	0.4367%	0.2133%	58.7122%
33	% DISTRIBUTION										
2090											
34	ALLOCATED			0	0	0	0	0	0	0	0
35	DIRECT ASSIGNMENT			0	0	0	0	0	0	0	0
36	TOTAL INTANGIBLES			0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	% DISTRIBUTION										

027

8-4 1962

CENTRAL OFFICE EQUIPMENT SEPARATIONS

8-4 1962

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		EXCHANGE MESSAGE	OTHER	
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS			
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	
SEPARATION FACTORS												
1	STANDARD WORK RECORDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
2	COMBINED TOLL AND LOCAL BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
3	SEPARATE TOLL BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
4	DSA BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
5	DSB BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
6	DIRECTORY ASSISTANCE BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
7	7-TSPS COMPLEXING TOLL MOUNTS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
8	OFFICE OBSERVING TOLL MOUNTS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
9	PROCESSOR REAL TIME - TSPS COMPLEX			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
10	REL MOUNTS - TANDEM SWITCHING			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
11	REL MOUNTS - TANDEM SWITCHING			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
12	DIAL EQUIPMENT MOUNTS (DEM)			100.0000%		33.5600%	6.1102%	6.1812%	54.1166%	0.0000%	0.0000%	
13	REL MOUNTS - EXCHANGE TRUNK			100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
14	HOUR/REMOTE MOUNT MILES			100.0000%		11.8668%	6.4673%	6.5627%	75.0814%	0.0000%	0.0000%	
15	EQUIPMENT FURNISHED OTHERS FACTOR			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
COE BOOK COST												
OPERATOR SYSTEMS EQUIPMENT												
17	MANUAL SWITCHBOARDS	2220	1.1	0	LN 2	0	0	0	0	0	0	
18	COMBINED TOLL AND LOCAL			0	LN 3	0	0	0	0	0	0	
19	SEPARATE TOLL SWBS			0	LN 4	0	0	0	0	0	0	
20	SEPARATE DIA BOARDS			0	LN 5	0	0	0	0	0	0	
21	SEPARATE DSJ BOARDS			0	DIRECT	0	0	0	0	0	0	
22	DIRECT ASSIGNMENT			0		0	0	0	0	0	0	
23	SUBTOTAL MANUAL BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
24	% DISTRIBUTION											
25	AUXILIARY SWITCHBOARDS	2220	1.2	0	LN 6-DIRECT	0	0	0	0	0	0	
26	DIRECTORY ASSISTANCE			0	SLU	0	0	0	0	0	0	
27	INTERCEPT			0	LN 3-DIRECT	0	0	0	0	0	0	
28	TOLL RATE AND ROUTE			0		0	0	0	0	0	0	
29	SUBTOTAL AUXILIARY BOARDS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
30	% DISTRIBUTION											
31	SERVICE OBSERVING	2220	1.3	0	LN 8	0	0	0	0	0	0	
32	EXCHANGE			0	DIRECT	0	0	0	0	0	0	
33	DIRECT ASSIGNMENT			0	DIRECT	0	0	0	0	0	0	
34	SUBTOTAL SERVICE OBSERVING			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
35	% DISTRIBUTION											
TRAFFIC SERVICE POSITIONS												
36	OPERATOR	2220	1.4	0	LN 7-DIRECT	0	0	0	0	0	0	
37	REMOTE TRUNK ARRANGEMENT			0	LN 9-DIRECT	0	0	0	0	0	0	
38	OTHER			0	LN 10-DIRECT	0	0	0	0	0	0	
39	SUBTOTAL TSPS			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
40	% DISTRIBUTION											
41	TOTAL OPERATOR SYSTEMS EQUIPMENT			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
42	% DISTRIBUTION											

S-4.252

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4.252

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		EXCHANGE MESSAGE	EAS	EXCHANGE MESSAGE	OTHER
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS				
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
43	TANDEM SWITCHING EQUIPMENT	2210		0	LN 11-DIRECT	0	0	0	0	0	0	0	0
44	NON ACCESS	2.1		0	DIRECT	0	0	0	0	0	0	0	0
45	TANDEM SWITCH TRANSPORT	2.2		0	LN 12-DIRECT	0	0	0	0	0	0	0	0
46	SUBTOTAL TANDEM SWITCHING	2.3		0		0	0	0	0	0	0	0	0
47	% DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48	LOCAL SWITCHING EQUIPMENT	2210		3401485	LN 13-DIRECT	0	1142654	207838	210233	0	0	1940739	0
48B	ACCESS	2.1		23718	S-4 LN 3	0	13256	0	840	0	0	0	0
49	887 SWITCHING	3.2		3435310	LN 13-DIRECT	0	1157959	207838	219872	0	0	1940739	0
50	EQUAL ACCESS	3.3		100.0000%		0.0000%	33.8069%	6.0879%	6.3442%	0.0000%	0.0000%	53.7409%	0.0000%
51	SUBTOTAL LOCAL SWITCHING			100.0000%		0.0000%	33.8069%	6.0879%	6.3442%	0.0000%	0.0000%	53.7409%	0.0000%
52	% DISTRIBUTION			3435310		0.0000%	1157959	207838	219872	0	0	1940739	0
53	% DISTRIBUTION			100.0000%		0.0000%	33.8069%	6.0879%	6.3442%	0.0000%	0.0000%	53.7409%	0.0000%
54	CENTRAL OFFICE TRANSMISSION	2230		0		0	0	0	0	0	0	0	0
55	EXCHANGE CIRCUT	4.0		0	AL-1 LN10	0	0	0	0	0	0	0	0
56	EXCHANGE LINE WIDEBAND	4.1		0	DIRECT	0	0	0	0	0	0	0	0
57	EACH TRUNK - EAS	4.121		0	AL-1 LN12	0	0	0	0	0	0	0	0
58	EACH TRUNK - WIDEBAND	4.122		0	AL-1 LN12	0	0	0	0	0	0	0	0
59	EACH TRUNK - BASIC	4.123		0	LN 14-DIRECT	0	0	0	0	0	0	0	0
60	EACH TRUNK - SPECIAL	4.124		0	DIRECT	0	0	0	0	0	0	0	0
61	SUBSCRIBER LINE - BASIC	4.131		1167580	AL-1 LN2	0	2478	60332	70168	20264	3469	712081	0
62	SUBSCRIBER LINE - SPECIAL	4.132		1167580	DIRECT	0	2478	60332	70168	20264	3469	712081	0
63	SUBTOTAL EXCHANGE CIRCUT			100.0000%		0.0000%	0.2123%	5.9434%	6.0114%	1.7555%	0.4994%	60.9881%	0.0000%
64	INTEREXCHANGE CIRCUT	4.2		0	DIRECT	0	0	0	0	0	0	0	0
65	FURNISHED OTHERS - INTERSTATE	4.21		0	AL-1 LN14	0	0	0	0	0	0	0	0
66	WIDEBAND	4.22		0	AL-1 LN6	0	4857	65261	86020	8145	0	0	0
67	OTHER - BASIC	4.231		309528	AL-1 LN6-DR	0	0	0	0	0	0	0	0
68	OTHER - 887	4.232		0	DIRECT	0	0	0	0	0	0	0	0
69	NON ACCESS	4.24		309528		0	4857	65261	86020	8145	0	0	0
70	SUBTOTAL INTEREXCHANGE CIRCUT			100.0000%		0.0000%	1.5789%	21.0841%	21.3289%	14.7269%	0.0000%	0.0000%	0.0000%
71	% DISTRIBUTION			309528		0.0000%	38.5362%	68.281%	48.815%	8145	0	0	0
72	HOST/REMOTE CIRCUT	4.3		209865	LN 15-DIRECT	0	32062	17508	17710	0	0	202587	0
73	EXCLUDING WATS	4.31		840	DIRECT	0	188	17508	17710	564	0	202587	0
74	CLOSED END WATS	4.32		270798		0	188	17508	17710	564	0	202587	0
75	SUBTOTAL HOST/REMOTE CIRCUT			100.0000%		0.0000%	0.0994%	8.5389%	8.2083%	0.0894%	0.0000%	74.8009%	0.0000%
76	% DISTRIBUTION			270798		0.0000%	11.8473%	6.4648%	6.5389%	0.0894%	0.0000%	74.8009%	0.0000%
77	EQUIPMENT RENTED OTHERS	78		1747903	LN 16-DIRECT	0	754	152149	183818	89443	3469	814818	0
78	TOTAL TRANSMISSION EQUIPMENT			100.0000%		0.0000%	0.4322%	8.7047%	8.8009%	3.8013%	0.2002%	52.3289%	0.0000%
79	% DISTRIBUTION			1747903		0.0000%	24.9189%	8.7047%	8.8009%	3.8013%	0.2002%	52.3289%	0.0000%
80	TOTAL CENTRAL OFFICE EQUIPMENT			5173113		0	1882517	309968	372591	66443	3469	2795337	0
81	% DISTRIBUTION			100.0000%		0.0000%	30.8008%	0.6000%	0.7238%	1.2844%	0.0076%	53.3630%	0.0000%

029

S-5 1up1

INFORMATION ORGTERM AND CAWF SEPARATIONS

S-5 1up1

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	SUBSCRIBER PLANT FACTOR (SPF)			100.0000%	INPUT	0.0000%	25.0000%	6.1102%	0.0000%	6.1812%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	RELATIVE MOVS - 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 LOOPS - CHF			100.0000%	AL-1/LH 4	0.0000%	4.3133%	0.2123%	0.0000%	0.0000%	1.7365%	0.4904%	0.0000%	0.0000%	0.0000%
4	EQUIVALENT CHANNELS - EXCH WIDEBAND			0.0000%	AL-1/LH 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/LH 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 - CHF			100.0000%	AL-1/LH 8	0.0000%	38.6302%	1.5109%	0.0000%	21.3203%	14.7268%	2.6316%	0.0000%	0.0000%	0.0000%
7	REL MOVS - 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			100.0000%	INPUT	0.0000%	11.8688%	6.4872%	0.0000%	6.5627%	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 ORGTERM/TERMINATION															
10	OTHER ICT EQUIPMENT	2310	1.0												
11	CON PLSB - TELEPHONE		1.1	21956	LN 1-DIRECT	0	5489	1342	0	1357	0	0	0	13768	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	1778	LN 1-DIRECT	0	444	109	110	0	0	0	0	1114	0
14	SUBTOTAL			23732		0.0000%	5933	6.1102%	6.1450	6.1812%	0.0000%	0.0000%	0.0000%	14862	0.0000%
15	NEW CUSTOMER PREMISE EQUIPMENT			100.0000%	DIRECT	0.0000%	25.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
16	TOTAL INFO ORGTERM EQUIP		2.0	23732		0.0000%	5933	6.1102%	6.1450	6.1812%	0.0000%	0.0000%	0.0000%	14862	0.0000%
17	% DISTRIBUTION			100.0000%		0.0000%	25.0000%	6.1102%	6.1450	6.1812%	0.0000%	0.0000%	0.0000%	14862	0.0000%
CABLE AND WIRE FACILITIES															
18	SUBSCRIBER LINE - JOINT	2410		10729641	LN 3	0	2608737	637596	0	645005	186219	53568	32153	0	6543008
19	SUBTOTAL SUBSCRIBER LINE			10729681	DIRECT	0	2608737	637596	0	645005	186219	53568	32153	0	6543008
20	EXCHANGE WIDEBAND - JOINT		1.0	0	LN 4	0	0	0	0	0	0	0	0	0	0
21	EXCHANGE WIDEBAND - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
22	SUBTOTAL EXCHANGE WIDEBAND		2.1	0		0	0	0	0	0	0	0	0	0	0
23	EXCHANGE TRUNK - JOINT			0	LN 7	0	0	0	0	0	0	0	0	0	0
24	EXCHANGE TRUNK - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
25	SUBTOTAL EXCHANGE TRUNK		3.1	0		0	0	0	0	0	0	0	0	0	0
26	INTEREXCHANGE WIDEBAND - JOINT		2.2	0	LN 5	0	0	0	0	0	0	0	0	0	0
27	INTEREXCHANGE WIDEBAND - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
28	SUBTOTAL INTEREXCHANGE WIDEBAND		3.2	0		0	0	0	0	0	0	0	0	0	0
29	IX TRUNK - ACCESS - JOINT		3.3	111515	LN 6	0	43088	1761	23512	23785	16434	2003	0	0	0
30	IX TRUNK - ACCESS - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
31	SUBTOTAL IX TRUNK - ACCESS		3.3	111515	LN 6-DIRECT	0	43088	1761	23512	23785	16434	2003	0	0	0
32	SUBTOTAL INTEREXCHANGE ACCESS		4.1	866200	DIRECT	0	79440	43346	43352	43352	0	0	0	0	801980
33	HOST/REMOTE - DIRECT		4.2	866200	DIRECT	0	79440	43346	43352	43352	0	0	0	0	801980
34	SUBTOTAL HOST/REMOTE EXCL WATS		5.0	1150306	DIRECT	0	273126	70448	71364	209613	58843	32153	0	7943168	
35	EQUIPMENT FURNISHED OTHERS - JOINT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
36	EQUIPMENT FURNISHED OTHERS - DIRECT			0	DIRECT	0	0	0	0	0	0	0	0	0	0
37	SUBTOTAL EQUIPMENT FURNISHED OTHERS			0		0	0	0	0	0	0	0	0	0	0
38	TOTAL CABLE AND WIRE FACILITIES			100.0000%		0.0000%	23.708%	6.1145%	6.1450%	6.1806%	0.5107%	0.2791%	0.0000%	61.1957%	0.0000%

PROPRIETARY INFORMATION

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STUDY 2

S-4 10P

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

S-4 10P

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE MESSAGE	OTHER		
						MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE	MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE				
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1	TELEPHONE PLANT IN SERVICE	2001		100 0000%	S-2 LN 10	0 0000%	0 0000%	0 0000%	0 0000%	0 4387%	0 2132%	0 0000%	0 0000%		
2	CABLE AND WIRE FACILITIES	2410		100 0000%	S-3 LN 43	0 0000%	23 7568%	0 0000%	0 0000%	0 5107%	0 2791%	0 0000%	61 1507%		
3	EQUAL ACCESS MOV'S			100 0000%	INPUT	0 0000%	64 4811%	0 0000%	0 0000%	0 5058%	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	0	0	0	0	0	0	0	0	0
8	UNDISTRIBUTED			0		0	0	0	0	0	0	0	0	0	0
9	PROPERTY HELD FOR FUTURE USE	2003		0	S-3 LN 11	0	0	0	0	0	0	0	0	0	0
10	GENERAL SUPPORT FACILITIES			0	S-4 LN 81	0	0	0	0	0	0	0	0	0	0
11	CENTRAL OFFICE EQUIPMENT			0	S-5 LN 43	0	0	0	0	0	0	0	0	0	0
12	CABLE AND WIRE FACILITIES			458207	LN 1+DIRECT	0	118987	0	943	29214	977	0	268223		
13	UNDISTRIBUTED			458207		0	118987	0	943	29214	977	0	268223		
14	TOTAL T.L.C.														
15	RESERVE FOR FUTURE USE	X00X		0	S-3 LN 11	0	0	0	0	0	0	0	0	0	0
16	GENERAL SUPPORT FACILITIES			0	S-4 LN 81	0	0	0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIPMENT			0	S-5 LN 43	0	0	0	0	0	0	0	0	0	0
18	CABLE AND WIRE FACILITIES			0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0
19	UNDISTRIBUTED			0		0	0	0	0	0	0	0	0	0	0
20	TOTAL														
21	TELECOMMUNICATIONS PLANT ADJUSTMEN	2005		0	S-3 LN 11	0	0	0	0	0	0	0	0	0	0
22	GENERAL SUPPORT FACILITIES			0	S-4 LN 81	0	0	0	0	0	0	0	0	0	0
23	CENTRAL OFFICE EQUIPMENT			0	S-5 LN 43	0	0	0	0	0	0	0	0	0	0
24	CABLE AND WIRE FACILITIES			0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0
25	UNDISTRIBUTED			0		0	0	0	0	0	0	0	0	0	0
26	TOTAL TEL PLANT ADJUSTMENT			0		0	0	0	0	0	0	0	0	0	0
27	OTHER TELEPHONE PLANT			458207		0	118987	0	943	29214	977	0	268223		
28	TOTAL OTHER TELEPHONE PLANT														
MATERIALS AND SUPPLIES															
29	CPE	1220		0	DIRECT	0	22303	0	219	0	0	0	0	0	0
30	OTHER			22522	LN 2-DIRECT	0	22303	0	219	0	0	0	0	0	0
31	TOTAL			22522		0	44606	0	438	0	0	0	0	0	0
32	% DISTRIBUTION			100 0000%		0.0000%	99.0278%	0.0000%	0.8724%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INVESTMENT IN NONAFFILIATED COMPANIE															
33	RTB STOCK	1402		49378	LN 1	0	49378	0	369	0	0	0	0	0	0
34	OTHER			0	DIRECT	0	0	0	0	0	0	0	0	0	0
35	TOTAL			49378		0	49378	0	369	0	0	0	0	0	0
36	NONCURRENT ASSETS - POST RET BENEFIT	1410		0	S-3 LN 3	0	0	0	0	0	0	0	0	0	0
37	EQUAL ACCESS EQUIPMENT - NET	1428		0	LN 3+DIRECT	0	0	0	0	0	0	0	0	0	0
38	OTHER JURISDICTIONAL ASSETS	1500		0	DIRECT	0	0	0	0	0	0	0	0	0	0

9-7 142

ACCUMULATED DEPRECIATION/AMORTIZATION SEPARATIONS

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		MESSAGE TOLL		SPECIAL ACCESS		EXCHANGE		EXCHANGE MESSAGE	OTHER
						MESSAGE TOLL	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA		
1	GENERAL SUPPORT FACILITIES	2110		100 0000%	S-3 LN 11	0 0000%	25 9047%	0 0000%	0 2058%	0 3748%	6 5023%	1 6513%	0 4367%	0 2133%	0 0000%	58 7122%	0 0000%
2	CENTRAL OFFICE EQUIPMENT	2230		100 0000%	S-4 LN 81	0 0000%	20 8028%	0 0000%	0 1905%	0 1925%	7 2025%	0 2738%	0 2738%	0 0078%	0 0000%	53 2820%	0 0000%
3	INFORMATION ORG/TERM EQUIPMENT	2310		100 0000%	S-3 LN 18	0 0000%	23 7933%	0 0000%	0 2333%	0 1122%	8 1812%	0 0000%	0 0000%	0 0000%	0 0000%	62 7085%	0 0000%
4	CABLE & WIRE FACILITIES	2410		100 0000%	S-3 LN 43	0 0000%	25 7997%	0 0000%	0 2358%	0 3748%	6 5023%	1 8194%	0 9107%	0 2791%	0 0000%	61 1507%	0 0000%
5	GEN SUPPORT COU LUT AND CLWP	2081		100 0000%	S-3 LN 14	0 0000%	25 8947%	0 0000%	0 2058%	0 3748%	6 5023%	0 0000%	0 0000%	0 2133%	0 0000%	58 7122%	0 0000%
6	CAPITAL LEASES	2081		0 0000%	S-3 LN 21	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	LEASEHOLD IMPROVEMENTS	2082		0 0000%	S-3 LN 28	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%
8	TANGIBLE ASSETS	2082		0 0000%	S-3 LN 30	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%
9	PLANT HELD FOR FUTURE USE	2002		0 0000%	S-3 LN 7	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 ADJUSTMEN	2005		0 0000%	S-6 LN 27	0 0000%	0 0900%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%
ACCUM DEPRECIATION - PLANT IN SERVICE																	
11	GENERAL SUPPORT	3100		787254	LN 1+DIRECT	0	206527	0	1641	50831	51823	13165	3482	1700	0	460026	0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			1378183	S-4 LN3+DIR	0	465245	0	0	83505	87859	0	0	0	0	739573	0
13	CENTRAL OFFICE SERVICES EQUIPMENT			0	S-4 LN42+DIR	0	0	0	0	0	0	0	0	0	0	0	0
14	CENTRAL OFFICE TRANSMISSION			714489	S-4 LN79+DIR	0	178043	0	3088	62194	62917	27160	5790	1430	0	372668	0
15	UNDISTRIBUTED COE			0	LN 2+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
16	INFORMATION ORG/TERM			14532	LN 3+DIRECT	0	3633	0	0	868	868	0	0	0	0	8113	0
17	CABLE AND WIRE FACILITIES			597522	LN 4+DIRECT	0	132696	0	13048	342253	346240	101841	28589	15622	0	3422524	0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			8499980	LN 4+DIRECT	0	2180444	0	17777	539681	546738	142165	37861	18752	0	8013563	0
19	ACCUM DEPRECIATION - FUTURE USE	3200		0	LN 9+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
ACCUMULATED AMORTIZATION																	
20	CAPITAL LEASES	3400		0	LN 6+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
21	LEASEHOLD IMPROVEMENTS			0	LN 7+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
22	UNDISTRIBUTED			0	LN 8+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS	3600		0	S-3 LN7+DIR	0	0	0	0	0	0	0	0	0	0	0	0
24	INTANGIBLE ASSETS	3600		0	LN 10+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
25	TELECOMMUNICATIONS PLANT ADJUSTME			0		0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCUM AMORTIZATION			0		0	0	0	0	0	0	0	0	0	0	0	0
NET OPERATING DEFERRED INC TAX																	
27	GENERAL SUPPORT	4100A		86219	LN 1+DIRECT	0	22853	0	182	5625	5734	1457	365	188	0	81785	0
28	CENTRAL OFFICE SWITCHING EQUIPMENT			620145	S-4 LN3+DIR	0	209652	0	0	37630	26052	0	0	0	0	333272	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			-13771	S-4 LN79+DIR	0	-3432	0	-60	-1199	-1213	-323	-112	-28	0	-7208	0
31	INFORMATION ORG/TERM			2651	LN 3+DIRECT	0	663	0	0	162	164	0	0	0	0	1662	0
32	CABLE AND WIRE FACILITIES			192348	LN 4+DIRECT	0	45813	0	450	11818	11854	3818	987	338	0	118173	0
33	UNDISTRIBUTED			0	LN 5+DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL NET DEFERRED INCOME TAX			860483	LN 5+DIRECT	0	279549	0	573	54034	56231	4449	1261	700	0	487687	0

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STUDY 2

PROPRIETARY INFORMATION

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S-7.240

ACCUMULATED DEPRECIATION/MORTGIZATION SEPARATIONS

S-7.240

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	MESSAGE TOLL		INTERSTATE		MESSAGE TOLL		INTRALATA		SPECIAL ACCESS		EXCHANGE		
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA
	OTHER DEFERRED CREDITS - NET		4360															
35	GENERAL SUPPORT			0	LN INDIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
36	CENTRAL OFFICE SWITCHING EQUIPMENT			0	S-4 LN3-COR	0	0	0	0	0	0	0	0	0	0	0	0	0
37	OPERATOR SERVICES EQUIPMENT			0	S-4 LN2-COR	0	0	0	0	0	0	0	0	0	0	0	0	0
38	CENTRAL OFFICE TRANSMISSION			0	S-4 LN7-COR	0	0	0	0	0	0	0	0	0	0	0	0	0
39	INFORMATION SYSTEMS			0	LN INDIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
40	CABLE AND WIRE FACILITIES			0	LN INDIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
41	UNDISTRIBUTED			0	LN INDIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
42	TOTAL OTHER DEFERRED CREDITS			0		0	0	0	0	0	0	0	0	0	0	0	0	0
43	OTHER LT LIAB - POST RET BENEFIT		4310	0	S-3 LN3	0	0	0	0	0	0	0	0	0	0	0	0	0

033

S-4 1491

SUMMARY OF OPERATING EXPENSE AND TAX

S-4 1491

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRASTATE			EXCHANGE MESSAGE	OTHER
						MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE	MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE		
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	EAS	
1	OPERATING EXPENSE AND TAX SUMMARY												
2	NETWORK SUPPORT EXPENSE	8110		14887	5-8, LN 7	0	3882	0	31	552	874	247	65
3	GENERAL SUPPORT EXPENSE	8120		22922	5-8, LN 8	0	5845	0	472	14826	14826	378	1001
4	CENTRAL OFFICE EXPENSE	8210		31843	5-8, LN 15	0	96913	0	459	21893	22660	213	459
5	INFORMATION SYSTEMS EXPENSE	8310		1337	5-8, LN 21	0	832	0	0	303	206	0	86
6	CABLE AND WIRE FACILITIES EXPENSE	8410		47141	5-8, LN 25	0	111768	0	1099	28528	29193	1316	340
7	OTHER PLANT EXPENSE	8510		62218	5-10, LN 11	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXPENSE	8610		15573	5-10, LN 13	0	158375	0	869	20820	27445	0	1844
9	ACCESS CHARGE EXPENSE	8640		47162	5-10, LN 14	0	0	0	0	12577	0	0	6972
10	MARKETING EXPENSE	8620		101264	5-11, LN 12	0	11428	0	277	845	3914	0	68
11	SERVICES AND TRAINING EXPENSE	8710		648239	5-11, LN 44	0	201658	0	845	13714	138417	0	2907
12	GOVERNMENT AND ADMINISTRATIVE EXPENSE	8720		783190	5-12, LN 8+9	0	168464	0	1038	62075	83425	0	6657
13	% DISTRIBUTION			4070198	5-12, LN 11+12	0.0000%	25,2543%	0.0000%	0.1584%	12,2849%	3,3089%	0.2453%	0.1100%
14	DEPRECIATION AND AMORTIZATION	6580		1837525	5-10, LN 24+31	0	60594	0	2548	10459	10721	0	3337
15	OTHER OPERATING TAX	7240		235333	5-12, LN 33	0	80962	0	484	15004	15297	0	3886
16	EQUAL ACCESS EXPENSE	7250		8848	5-12, LN 15	0	2748	0	19	571	581	0	40
17	INTEREST ON CUSTOMER DEPOSITS	5240		5845706	5-10, LN 37	0.0000%	1550115	0	-13	819502	501731	0	-101
18	RENT REVENUE			100.0000%		0.0000%	26.0700%	0.0000%	0.1565%	10.4209%	8.4385%	0.1222%	16361
19	TOTAL OPERATING EXPENSES AND TAX												
20	% DISTRIBUTION												
21	NON OPERATING EXPENSE	7370		0	5-2, LN 10	0	0	0	0	0	0	0	0
22	ABANDONED CONSTRUCTION			5560	5-12, LN 14	0	1448	0	9	539	545	0	13
23	CONTRIBUTIONS			23875	DIRECT	0.0000%	0.9901%	0.0000%	0.0030%	0.2195%	0.2221%	0.0055%	6
24	OTHER NON OPERATING EXPENSE			245431		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
25	TOTAL NON OPERATING EXPENSE			100.0000%									
26	% DISTRIBUTION												
27	UNCOLLECTIBLES	5310		36371	DIRECT	0	8845	0	0	6444	815	0	0
28	END USER MSG TOLLS	5320		1359	DIRECT	0	1359	0	0	0	0	0	0
29	END USER COMMON LINE	5330		0	DIRECT	0	0	0	0	0	0	0	0
30	IX CARRIER			37730		0	11204	0	0	6444	515	0	0
31	TOTAL UNCOLLECTIBLES			30885	5-12, LN 3	0	7951	0	83	1987	1995	0	134
32	ALLOWANCE FOR FUNDS USED DURING CO												
33	EXCHANGE MESSAGE												
34	OTHER												
35	EXCHANGE MESSAGE												
36	OTHER												
37	EXCHANGE MESSAGE												
38	OTHER												
39	EXCHANGE MESSAGE												
40	OTHER												
41	EXCHANGE MESSAGE												
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89	EXCHANGE MESSAGE												
90	OTHER												
91	EXCHANGE MESSAGE												
92	OTHER												
93	EXCHANGE MESSAGE												
94	OTHER												
95	EXCHANGE MESSAGE												
96	OTHER												
97	EXCHANGE MESSAGE												
98	OTHER												
99	EXCHANGE MESSAGE												
100	OTHER												

S-8 1401

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-8 1401

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		EXCHANGE PVT LINE	EAS	EXCHANGE MESSAGE	OTHER
						MESSAGE TEL	SPECIAL ACCESS	MESSAGE TEL	SPECIAL ACCESS				
						INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATION FACTORS												
2	GENERAL SUPPORT ASSETS	2110		100.0000%	5-3 LN 11	0.0000%	15.9047%	0.0000%	0.2058%	6.3788%	6.5023%	1.6513%	0.4367%
3	CENTRAL OFFICE EQUIPMENT	VA		100.0000%	5-4 LN 11	0.0000%	30.8038%	0.0000%	0.1460%	6.9588%	7.2025%	1.2644%	0.2738%
4	CON PUBLIC TELEPHONE EQUIP	2310		100.0000%	5-5 LN 11	0.0000%	21.0000%	0.0000%	0.0000%	6.1102%	6.1813%	0.0000%	0.0000%
5	CONLESS PUBLIC TELEPHONE EQUIP	2310		100.0000%	5-6 LN 12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	OTHER KOT EQUIPMENT	2410		100.0000%	5-5 LN 13	0.0000%	25.0000%	0.0000%	0.0000%	6.1102%	6.1813%	0.0000%	0.0000%
7	CABLE AND WIRE FACILITIES	2410		100.0000%	5-5 LN 43	0.0000%	23.7068%	0.0000%	0.2331%	6.1145%	6.1856%	1.8194%	0.5107%
7	GENERAL SUPPORT EXPENSE	8110		14887	LN 1-DIRECT	0	3882	0	31	956	974	247	65
8	GENERAL SUPPORT	8120		23932	LN 1-DIRECT	0	58405	0	472	14621	14906	3787	1001
9	TOTAL GENERAL SUPPORT EXP			244358		0	63268	0	503	15877	15611	4034	1067
10	% DISTRIBUTION			100.0000%		0.0000%	25.9047%	0.0000%	0.2058%	6.3788%	6.5023%	1.6513%	0.4367%
11	CENTRAL OFFICE SWITCHING EXPENSE	8210		274111	LN 2-DIRECT	0	84437	0	400	19075	19743	3521	751
12	OPERATOR SYSTEMS EXPENSE	8220		40502	LN 2-DIRECT	0	13476	0	59	2818	2917	520	111
13	CENTRAL OFFICE TRANSMISSION EXPENSE				LN 2-DIRECT	0	0	0	0	0	0	0	0
14	UN-DISTRIBUTED				LN 2-DIRECT	0	0	0	0	0	0	0	0
15	TOTAL CENTRAL OFFICE EXPENSE			314813		0	96913	0	459	21893	22660	4041	861
16	% DISTRIBUTION			100.0000%		0.0000%	30.8038%	0.0000%	0.1460%	6.9588%	7.2025%	1.2644%	0.2738%
17	INFORMATION ORIG/TERM EXPENSE	6310		3327	LN 3	0	832	0	203	203	206	0	2086
18	KOT EXPENSES - COIN PAY TEL				LN 4	0	0	0	0	0	0	0	0
19	KOT EXPENSES - COMLESS PAY TEL				LN 5-DIRECT	0	0	0	0	0	0	0	0
20	KOT EXPENSES - LIFE				DIRECT	0	0	0	0	0	0	0	0
21	TOTAL INFORMATION ORIG/TERM EXP			3327		0.0000%	25.0000%	0.0000%	0.0000%	6.1102%	6.1812%	0.0000%	62.7068%
22	% DISTRIBUTION			100.0000%		0.0000%	25.0000%	0.0000%	0.0000%	6.1102%	6.1812%	0.0000%	62.7068%
23	CABLE AND WIRE FACILITIES EXPENSE	6410		471481	LN 6	0	111769	0	1099	28628	29163	8578	2408
24	CAF EXP - UN-DISTRIBUTED				AL-LN 8-DIR	0	0	0	0	0	0	0	0
24a	CAF EXP - S&T LEASE				DIRECT	0	0	0	0	0	0	0	0
24b	CAF EXP - DIRECT ASSIGNED			471481		0	111769	0	1099	28628	29163	8578	2408
25	TOTAL CAF EXPENSE			100.0000%		0.0000%	23.7068%	0.0000%	0.2331%	6.1145%	6.1856%	1.8194%	0.5107%
26	% DISTRIBUTION			100.0000%		0.0000%	23.7068%	0.0000%	0.2331%	6.1145%	6.1856%	1.8194%	0.5107%
27	TOTAL PLANT SPECIFIC EXPENSE			1033710		0	272801	0	2081	66501	67909	16653	4338
28	% DISTRIBUTION			100.0000%		0.0000%	26.3900%	0.0000%	0.1984%	6.4332%	6.5684%	1.9110%	0.4105%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			788401		0	208513	0	1558	50324	50328	12519	3269
30	% DISTRIBUTION			100.0000%		0.0000%	26.5408%	0.0000%	0.1974%	6.4101%	6.5508%	1.8855%	0.4142%

"PROPRIETARY INFORMATION"

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5-10, 14P1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

5-10, 14P1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS		EXCHANGE		OTHER
						MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	
1	TELEPHONE PLANT IN SERVICE	2001		100.0000%	5-2 LN 10	0.0000%	25.8047%	0.0000%	0.2058%	0.3754%	6.5002%	1.6513%	0.4367%	0.2133%	0.0000%	0.0000%
2	CAPITAL LEASES	2081		0.0000%	5-7 LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	LEASEHOLD IMPROVEMENTS	2082		0.0000%	5-7 LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	TANGIBLE PROPERTY	2080		0.0000%	5-3 LN 30	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	INTANGIBLE PROPERTY	2080		0.0000%	5-3 LN 31	0.0000%	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		0.0000%	5-7 LN 10	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	CODE 101 AND C&W	2005		100.0000%	5-3 LN 7	0.0000%	25.8047%	0.0000%	0.2058%	0.3754%	6.5002%	1.6513%	0.4367%	0.2133%	0.0000%	0.0000%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
8	UNDISTRIBUTED	6510		0	LN 1-DIRECT	0	0	0	0	0	0	0	0	0	0	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 EXPENSE			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	% DISTRIBUTION															
13	NETWORK OPERATIONS EXPENSE	6530		422218	LN 7-DIRECT	0	109375	0	869	26920	27445	6972	1944	900	0	247893
14	ACCESS CHARGE EXPENSE	6540		125573	DIRECT	0	0	0	0	125573	0	0	0	0	0	0
DEPRECIATION EXPENSE																
15	GENERAL SUPPORT	6560		138273	5-3 LN 11	0	36078	0	287	6680	9053	2300	908	297	0	81770
16	CENTRAL OFFICE SWITCHING EQUIPMENT			666663	5-4 LN 53	0	225385	0	40454	42563	42563	0	0	0	0	358282
17	OPERATOR SYSTEMS EQUIPMENT			192876	5-4 LN 42	0	0	0	0	0	0	0	0	0	0	0
18	CENTRAL OFFICE TRANSMISSION			192876	5-4 LN 78	0	40267	0	704	14178	14343	8191	1320	328	0	86227
19	UNDISTRIBUTED C&E			1357	5-4 LN 81	0	0	0	0	0	0	0	0	0	0	0
20	INFORMATION C&W/TERM			667336	5-4 LN 18	0	339	0	83	40805	64	0	0	0	0	851
21	CABLE AND WIRE FACILITIES			1637325	5-5 LN 43	0	168204	0	1566	40805	41279	12141	3408	1862	0	408081
22	TOTAL DUP EXP - PLANT IN SERVICE					0	460594	0	2546	104399	107321	20633	5337	2465	0	834211
23	PROPERTY HELD FOR FUTURE USE			1637325	LN 1-DIRECT	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL DEPRECIATION EXPENSE			100.0000%		0.0000%	28.1274%	0.0000%	0.1555%	6.3754%	6.5538%	1.2600%	0.3298%	0.1519%	0.0000%	57.0602%
25	% DISTRIBUTION															
AMORTIZATION EXPENSE																
26	CAPITAL LEASE	6063		0	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0	0
27	LEASEHOLD IMPROVEMENTS	6063		0	LN 3-DIRECT	0	0	0	0	0	0	0	0	0	0	0
28	UNDISTRIBUTED	6063		0	LN 4-DIRECT	0	0	0	0	0	0	0	0	0	0	0
29	INTANGIBLE ASSETS	6064		0	LN 5-DIRECT	0	0	0	0	0	0	0	0	0	0	0
30	OTHER - TPVA	6065		0	LN 6-DIRECT	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL AMORTIZATION EXPENSE			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	% DISTRIBUTION															
RENT REVENUES																
33	GEN SUPPORT ASSETS	5240		0	5-3 LN 11-DIR	0	0	0	0	0	0	0	0	0	0	0
34	CENTRAL OFFICE EQUIPMENT	5240		0	5-4 LN 81-DIR	0	0	0	0	0	0	0	0	0	0	0
35	CABLE & WIRE FACILITIES	5240		8136	5-5 LN 43-DIR	0	1860	0	13	381	386	101	27	13	0	3603
36	UNDISTRIBUTED	5240		8136	5-2 LN 10-DIR	0	1890	0	13	381	386	101	27	13	0	3603
37	TOTAL RENT REVENUES					0	1890	0	13	381	386	101	27	13	0	3603

S-11, 19/1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11, 19/1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		EXCHANGE		OTHER				
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS	MESSAGE	EXCHANGE					
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
1	SWG - OPERATOR SERVICES EXCL DA			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
2	SWG - DIRECTORY ASSISTANCE BOARDS			0.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
3	SUBSCRIBER LINE USE (ISL)			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
4	END USER BILLED REVENUE INCL CCL			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
5	IX CARRIER BILLED REVENUE			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
6	PAYSTATION REVENUE			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
7	BUSINESS OFFICE CONTACTS			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
8	BILLING INQUIRY CONTACTS			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
9	IX CARRIER SVC ORDER CONTACTS			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
10	IX CARRIER SVC ORDER CONTACTS			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
11	CARRIER ACCESS BILLING FACTOR			100.0000%	INPUT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
12	CUSTOMER OPERATIONS EXPENSES	8610		47182	INPUT	0	11428	0	277	4635	3914	846	68	0	28015	0
13	TELEPHONE OPERATOR SERVICES			0	LN 1+DIRECT	0	0	0	0	0	0	0	0	0	0	0
14	CALL COMPLETION INCL DA	8621		109532	DIRECT	0	0	0	8225	0	0	0	0	0	100307	0
15	OPERATOR SERVICES UNDER CONTRACT															
16	PUBLISHED DIRECTORY LISTINGS	8622		31505	DIRECT	0	0	0	0	0	0	0	0	0	31505	0
17	CLASSIFIED			99779	LN 3	0	11173	0	0	6097	6168	0	0	0	76342	0
18	TWX			0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
19	ALPHA			0	DIRECT	0	11173	0	0	6097	6168	0	0	0	76342	0
20	FOREIGN			131284	DIRECT	0	11173	0	0	6097	6168	0	0	0	107847	0
21	SUBTOTAL	8623	1.0													
22	LOCAL BUSINESS OFFICE			25996	DIRECT	0	25996	0	0	0	0	0	0	0	0	0
23	END USER SVC ORDER PROCESSING		1.1	13062	LN 7	0	13062	0	0	12715	13620	0	0	0	90008	0
24	PHILSUBSCRIPTION		1.2	16082	LN 4	0	16082	0	0	15756	13300	0	0	0	88429	0
25	OTHER		1.3	8599	LN 6	0	2150	0	0	2302	1389	0	0	0	2625	0
26	END USER PAYMENT & COLLECTION		1.4	239	LN 9	0	120	0	0	0	120	0	0	0	0	0
27	END USER BILLING INQUIRY		1.5	109	LN 5	0	69	0	0	8	29	0	0	0	0	0
28	IX CARRIER SVC ORDER PROCESSING		1.6	508	LN 10	0	253	0	0	0	253	0	0	0	0	0
29	IX CARRIER PAYMENT & COLLECTION		1.7	33989	LN 8	0	269	0	0	254	365	0	0	0	2519	0
30	IX CARRIER BILLING INQUIRY		1.8													
31	IX CARRIER SVC ORDER CONTACTS		1.9													
32	IX CARRIER SVC ORDER CONTACTS		2.0													
33	CORN COLLECTION AND ADMINISTRATION		2.1													
34	SUBTOTAL LOCAL BUSINESS OFFICE	8623	2.0	81322	LN 8	0	81322	0	943	30535	29370	0	0	0	194480	0
35	CUSTOMER SERVICES (REV ACCTG)		2.1													
36	MESSAGE PROCESSING		2.1	96081	AL-1, LN 16	0	31851	0	41504	21286	0	0	0	0	0	0
37	TOLL TICKET PROCESSING		2.1	21960	DIRECT	0	64406	0	0	47075	28097	0	0	0	75772	0
38	LOCAL MESSAGE PROCESSING		2.2	11398	AL-1, LN 18	0	84156	0	0	0	0	0	0	0	0	0
39	OTHER BILLING & COLLECTION		2.2	103338	DIRECT	0	84156	0	0	0	0	0	0	0	0	0
40	END USER COMMON LINE		2.3	430733	LN 11	0	31801	0	0	89038	132651	0	0	0	0	0
41	CARRIER ACCESS BILLING (CABS)		2.4	706522	LN 32+LN 40	0	243123	0	843	127144	129211	0	0	0	26232	0
42	SUBTOTAL CUSTOMER SERVICES			100.0000%	LN 32+LN 40	0.0000%	31.6537%	0.0000%	0.1239%	15.178%	17.473%	0.0381%	0.0000%	0.0000%	34.2136%	0.0000%
43	% DISTRIBUTION		3.0	191284	LN 43+DIRECT	0	3712	0	2	17	33	0	0	0	842	0
44	ALL OTHER CUSTOMER SERVICE		3.0	100.0000%	LN 43+DIRECT	0.0000%	3712	0	2	17	33	0	0	0	842	0
45	TOTAL SERVICES EXPENSE			100.0000%	LN 43+DIRECT	0.0000%	3712	0	2	17	33	0	0	0	842	0
46	DISTRIBUTION			100.0000%	LN 12+LN 44	0.0000%	25.7816%	0.0000%	0.0851%	13.8115%	13.7753%	0.0237%	0.0000%	0.0000%	46.3417%	0.0000%
47	% DISTRIBUTION			100.0000%	LN 12+LN 44	0.0000%	25.7816%	0.0000%	0.1103%	13.4428%	13.5511%	0.0339%	0.0000%	0.0000%	46.7803%	0.0000%

037

STUDY 2

"PROPRIETARY INFORMATION"

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5-12 1st

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

5-12 1st

LN	DESCRIPTION	A.C.	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE			INTRA-STATE			EXCHANGE MESSAGE	EAS	EXCHANGE MESSAGE	OTHER
						MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	MESSAGE TOLL	SPECIAL ACCESS	INTRALATA				
SEPARATION FACTORS															
1	BIG THREE EXPENSES			100.0000%	5-3 LN 4	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	TELEPHONE PLANT IN SERVICE	7001		100.0000%	5-2 LN 10	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	PLANT UNDER CONSTRUCTION	2003		100.0000%	5-4 LN 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	CAPITAL LEASES	2080		0.0000%	5-3 LN 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	EQUAL ACCESS INVESTMENT			0.0000%	5-4 LN 36	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	NET TELEPHONE PLANT - OPERATING			100.0000%	5-2 LN 27	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CORPORATE OPERATIONS EXPENSE															
7	EXECUTIVE AND PLANNING	6710		0	DIRECT LN 1	0	0	0	0	0	0	0	0	0	0
8	DIRECT ASSIGNED			646236		0	168464	0	0	62875	0	6657	1557	0	341752
9	OTHER			0		0	0	0	0	0	0	0	0	0	0
10	GENERAL & ADMINISTRATIVE	6720		0	DIRECT LN 1	0	0	0	0	0	0	0	0	0	0
11	DIRECT ASSIGNED			783190		0	204165	0	0	75957	78841	8096	1667	0	454176
12	OTHER			1428429		0	373829	0	0	136831	140246	14225	3444	0	755927
13	TOTAL CORPORATE OPERATIONS EXPENSE			100.0000%		0.0000%	28.0684%	0.0000%	0.0000%	8.8684%	9.8113%	1.0301%	0.2410%	0.0000%	52.8832%
14	% DISTRIBUTION														
15	EQUAL ACCESS EXPENSE			0	LN 5	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
17	CUSTOMER DEPOSITS			8648	LN 6-DIRECT	0	2748	0	0	571	581	154	40	0	5215
18	OTHER FIXED CHARGES - OPERATING			338189	LN 6	0	85421	0	0	21678	22079	5457	1537	0	168140
19	OTHER FIXED CHARGES - NON OPERATING			0	DIRECT	0	0	0	0	0	0	0	0	0	0
20	TOTAL			345017		0	87669	0	0	22249	22660	6011	1578	0	203358
BASIS FOR ACTUAL INCOME TAX ALLOCATION															
21	TOTAL OPERATING REVENUES			7036657	RECORDS	0	2780996	0	0	477598	727470	0	7628	0	3011132
22	LESS OPERATING EXPENSE AND TAX			6100984	VARIOUS	0	1562767	0	0	639241	522069	66781	16577	0	3276578
23	: INTEREST - CAPITAL LEASE			0	LN 16	0	0	0	0	0	0	0	0	0	0
24	: OPERATING FIXED CHARGES			338189	LN 17	0	85421	0	0	21678	22079	5457	1537	0	168140
25	: OTHER INCOME ADJ BASED ON PLANT			50753	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0
26	: OTHER INCOME ADJ BASED ON EXPENSE			547751	LN 1-DIRECT	0	13230	0	0	4922	4960	523	122	0	26840
27	NET TAXABLE INCOME			100.0000%		0.0000%	1119538	0	0	168246	178342	-73181	-10808	-4272	-490403
28	% DISTRIBUTION														
29	OPERATING TAXES			-17082	LN 2-DIRECT	0	-4425	0	0	-1089	-1110	-282	-75	0	-10029
30	FEDERAL ITC AMORTIZATION			0	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0
31	STATE ITC AMORTIZATION			365975	LN 28	0	748009	0	0	-123775	119158	-46662	-5527	0	-327958
32	OPERATING FEDERAL INCOME TAX			81901	LN 28	0	126518	0	0	-21274	20154	-4268	-405	0	-55420
33	OPERATING STATE & LOCAL INCOME TAX			235333	LN 2-DIRECT	0	80962	0	0	15004	15297	3686	1028	0	138169
34	OPERATING TAXES - PROPERTY & OTHER			0	DIRECT	0	0	0	0	0	0	0	0	0	0
35	TOTAL OPERATING TAXES			646127		0	831065	0	0	-133133	153489	-63546	-7333	0	-254809

AL-1.5a1

AL-1.5a1

DEVELOPMENT OF ALLOCATION RATIOS

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL	SPECIAL ACCESS	EXCHANGE	EXCHANGE MESSAGE	OTHER
				MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS					
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	
1	ALLOCATED LOOPS - COE	8009	SPF	0	1947	0	17	476	481	42	484	0
2	PERCENT DISTRIBUTION	100.0000%		0.0000%	24.3133%	0.0000%	0.2123%	5.9424%	0.1160%	0.4964%	60.9811%	0.0000%
3	ALLOCATED LOOPS - CWF	8009	SPF	0	1947	0	17	476	481	42	484	0
4	PERCENT DISTRIBUTION	100.0000%		0.0000%	24.3133%	0.0000%	0.2123%	5.9424%	0.1160%	0.4964%	60.9811%	0.0000%
5	ALLOCATED CIRCUIT TERMINALS TO/IS - COE	310	TOLL MOU	0	210	0	9	130	122	13	0	0
6	PERCENT DISTRIBUTION	100.0000%		0.0000%	38.6362%	0.0000%	1.5789%	21.9841%	71.3237%	14.7268%	2.6316%	0.0000%
7	ALLOCATED CIRCUIT MILES - CWF	28503	CWM	0	11012	0	45	603	607	71	0	0
8	PERCENT DISTRIBUTION	100.0000%		0.0000%	38.6362%	0.0000%	1.5789%	21.9841%	21.3237%	14.7268%	2.6316%	0.0000%
9	ALLOCATED EXCH WIDEBAND LOOPS	0	WB MOU	0	0	0	0	0	0	0	0	0
10	PERCENT DISTRIBUTION	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	ALLOCATED EXCH WIDEBAND CHANNELS (MOU/N)	0	WB MOU	0	0	0	0	0	0	0	0	0
12	PERCENT DISTRIBUTION	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	ALLOCATED EX WIDEBAND CHANNELS (MOU MILES)	130615	WB MOU MILES	0	0	0	0	0	0	0	0	0
14	PERCENT DISTRIBUTION	100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	ALLOCATED TOLL MESSAGES (SP * RC)	13038	DIRECT	0	43945	0	0	57731	293549	0	0	0
16	PERCENT DISTRIBUTION	100.0000%		0.0000%	33.5965%	0.0000%	0.0000%	44.1035%	22.3670%	0.0000%	0.0000%	0.0000%
17	ALLOCATED USERS	13038	WB MOU	0	4067	0	0	3010	1774	0	0	0
18	PERCENT DISTRIBUTION	100.0000%		0.0000%	29.8244%	0.0000%	0.0000%	22.0769%	13.0108%	0.0000%	0.0000%	0.0000%

DWC-1

CASH WORKING CAPITAL WORKSHEET

CMC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		EXCHANGE PVT LINE	EXCHANGE MESSAGE	
				MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS			
				INTRALATA	INTERLATA	INTRALATA	INTERLATA		EAS	
1	PLANT SPECIFIC EXPENSES	1033710	5-9 LN 27	0	273801	0	67909	4336	0	601400
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	547791	VARIOUS	0	109375	0	27445	1644	0	247893
3	CUSTOMER OPERATIONS EXP - MARKETING	47162	5-11 LN 12	0	102433	0	27445	842	0	26315
4	CUSTOMER OPERATIONS EXP - SERVICES	1072084	5-12 LN 44	0	381468	0	132611	230	0	469048
5	CORPORATE OPERATIONS EXPENSE	1429429	5-12 LN 43	0	372625	0	142540	3444	0	759927
6	EQUAL ACCESS EXPENSE	0	5-12 LN 15	0	0	0	0	0	0	0
7	OTHER EXPENSE - CONTRIBUTIONS	5566	5-12 LN 14	0	1448	0	54	57	0	2638
8	INTEREST ON CUSTOMER DEPOSITS	3698	5-12 LN 11	0	2548	0	54	40	0	3275
9	FEDERAL INCOME TAX (ACTUAL)	819075	5-12 LN 31	0	748000	0	119158	-4882	0	-32750
10	STATE INCOME TAX (ACTUAL)	235333	5-12 LN 32	0	126518	0	20154	-1198	0	-56420
11	OTHER OPERATING TAXES	0	5-12 LN 33	0	80962	0	15297	1028	0	138168
12	OPERATING TAXES (DIRECT ASSIGN)	48728	RECORDS	0	0	0	3712	0	0	31318
13	OPERATING TAXES (ACTUAL)	338189	5-12 LN 16	0	0	0	0	0	0	108146
14	INTEREST ON CAPITAL LEASES	814704	5-12 LN 10	0	85421	0	22079	1537	0	2082864
15	OTHER FIXED CHARGES - OPERATING	0	RECORDS	0	2052507	0	562457	4315	0	0
16	TOTAL CASH WORKING CAPITAL EXPENSES	85334		0	84358	0	0	0	0	0
17	CASH WORKING CAPITAL RATIO	0		0	0	0	0	0	0	0
18	CASH WORKING CAPITAL	85334		0	84358	0	0	0	0	0
19	MINIMUM BANK BALANCE	0	LN 18	0	0	0	0	0	0	0
20	WORKING CASH ADVANCES	0	LN 18	0	0	0	0	0	0	0
21	TOTAL CASH WORKING CAPITAL	85334		0	84358	0	0	0	0	0

TAX-1

EFFECTIVE FEDERAL INCOME TAX RATE

LN	DESCRIPTION	SOURCE	TAXABLE INCOME		INCOME TAX	
			TOTAL	OPERATING	TOTAL	OPERATING
1	AVERAGE NET INVESTMENT	S-1, Ln 1	10224180	10224180		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE		11.3365%	11.2500%		
3	RETURN ON INVESTMENT	Ln 1*Ln 2	1159068	1150220		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		395770	386922		
5	INVESTMENT TAX CREDIT AMORTIZATION	S-12, Ln 29	17082	17082		
6	AFTER TAX INCOME BEFORE TAX CREDITS	Ln 3-4-5	746216	746216		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		384414	384414		
8	TAXABLE INCOME	Ln 6+Ln 7	1130631	1130631		
9	FIT ON \$0 to \$50,000 @ 15%		50000	50000	7500	7500
10	FIT ON \$50,000 to \$75,000 @ 25%		25000	25000	6250	6250
11	FIT ON \$75,000 to \$100,000 @ 34%		25000	25000	8500	8500
12	FIT ON \$100,000 to \$335,000 @ 39%		235000	235000	91650	91650
13	FIT ON \$335,000 to \$10,000,000 @ 34%		795631	795631	270514	270514
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%		0	0	0	0
15	FIT ON \$15,000,000 to \$18,333,333 @ 38%		0	0	0	0
16	FIT ON OVER \$18,333,333 @ 35%		0	0	0	0
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	Lns 9..16	1130631	1130631	384414	384414
18	EFFECTIVE FIT TAX RATE				34.0000%	34.0000%

041

ALLOCATION RATIOS	A/C NUMBER	TOTAL	INTERSTATE			INTRASTATE			EXCHANGE PVT LINE	EXCHANGE MESSAGE	OTHER
			INTRALATA	INTERLATA	PRIVATE LINE	INTRALATA	INTERLATA	PRIVATE LINE			
OPERATING EXPENSE AND TAX SUMMARY											
NETWORK SUPPORT EXPENSE	6110	100.0000%	0.0000%	29.9047%	0.0000%	6.2758%	6.5002%	0.4367%	0.2133%	0.0000%	
GENERAL SUPPORT EXPENSE	6120	100.0000%	0.0000%	29.9047%	0.0000%	6.2758%	6.5002%	0.4367%	0.2133%	0.0000%	
CENTRAL OFFICE EXPENSE	6210	100.0000%	0.0000%	30.8038%	0.0000%	6.8588%	7.2025%	0.2728%	0.0676%	0.0000%	
INFORMATION ORIG/TERM EXPENSE	6310	100.0000%	0.0000%	25.0000%	0.0000%	6.1102%	6.1812%	0.0000%	0.0000%	0.0000%	
CABLE AND WIRE FACILITIES EXPENSE	6410	100.0000%	0.0000%	23.7068%	0.0000%	6.1145%	6.1856%	0.0000%	0.2791%	0.0000%	
OTHER PLANT EXPENSE	6510	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
NETWORK OPERATIONS EXPENSE	6530	100.0000%	0.0000%	29.9047%	0.0000%	6.2758%	6.5002%	0.4367%	0.2133%	0.0000%	
ACCESS CHARGE EXPENSE	6540	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
MARKETING EXPENSE	6610	100.0000%	0.0000%	24.2203%	0.0000%	8.8241%	8.2969%	0.1450%	0.0000%	0.0000%	
SERVICES EXPENSE	6620	100.0000%	0.0000%	25.8543%	0.0000%	13.8115%	13.7752%	0.0287%	0.0000%	0.0000%	
EXECUTIVE AND PLANNING EXPENSE	6710	100.0000%	0.0000%	26.0664%	0.0000%	9.6644%	9.8113%	0.2410%	0.1070%	0.0000%	
GENERAL AND ADMINISTRATIVE EXPENSE	6720	100.0000%	0.0000%	26.0664%	0.0000%	9.6644%	9.8113%	0.2410%	0.1070%	0.0000%	
SUBTOTAL OPERATING EXPENSES		100.0000%	0.0000%	29.2543%	0.0000%	12.2549%	12.3099%	0.2453%	0.1100%	0.0000%	
DEPRECIATION AND AMORTIZATION	6960	100.0000%	0.0000%	28.1274%	0.0000%	6.3754%	6.5538%	0.3259%	0.1518%	0.0000%	
OTHER OPERATING TAX	7240	100.0000%	0.0000%	29.9047%	0.0000%	6.2758%	6.5002%	0.4367%	0.2133%	0.0000%	
EQUAL ACCESS EXPENSE	7160	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
INTEREST ON CUSTOMER DEPOSITS	5240	100.0000%	0.0000%	25.4101%	0.0000%	6.4487%	6.5679%	0.4573%	0.2198%	0.0000%	
RENT REVENUE - ACCESS	5240	100.0000%	0.0000%	25.9047%	0.0000%	6.3758%	6.5002%	0.4367%	0.2133%	0.0000%	
TOTAL OPERATING EXPENSE AND TAX		100.0000%	0.0000%	28.0709%	0.0000%	10.4039%	10.4383%	0.2752%	0.1257%	0.0000%	
NON OPERATING EXPENSE	7370										
ABANDONED CONSTRUCTION CONTRIBUTIONS		100.0000%	0.0000%	29.9047%	0.0000%	6.2758%	6.5002%	0.4367%	0.2133%	0.0000%	
OTHER NON OPERATING EXPENSE		100.0000%	0.0000%	26.0664%	0.0000%	9.6644%	9.8113%	0.2410%	0.1070%	0.0000%	
TOTAL NON OPERATING EXPENSE		100.0000%	0.0000%	5.9671%	0.0000%	2.1195%	2.2211%	0.0055%	0.0044%	0.0000%	
UNCOLLECTIBLES											
END USER MSG TOLLS	5310	100.0000%	0.0000%	27.0682%	0.0000%	17.7174%	1.4160%	0.0000%	0.0000%	0.0000%	
END USER COMMON LINE	5320	100.0000%	0.0000%	100.0000%	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%	
TOTAL UNCOLLECTIBLES		100.0000%	0.0000%	29.6962%	0.0000%	17.6792%	1.3650%	0.0000%	0.0000%	0.0000%	
ALLOWANCE FOR FUNDS USED DURING CONSTR	7340	100.0000%	0.0000%	29.9047%	0.0000%	6.2758%	6.5002%	0.4367%	0.2133%	0.0000%	
OTHER INCOME ADJUSTMENTS	XXXX	100.0000%	0.0000%	26.0664%	0.0000%	9.6644%	9.8113%	0.2410%	0.1070%	0.0000%	

HOLDING . . . STUDY

STUDY PERIOD: AUGUST 07 - 13, 1994

1997 COST STUDY

		AUG 08	AUG 09	AUG 10	AUG 11	AUG 12	AUG 13	AUG 07	TOTAL
		MON	TUE	WED	THU	FRI	SAT	SUN	
1 . XLOUS/1 HOST MACCLENNY	(RAW DATA)	134,632	130,418	130,374	130,500	119,276	92,458	91,421	829,079
1A . WIOUS/330 CONNER REMOTE	(RAW DATA)	0	390	706	735	697	623	0	3,151
1B . WIOUS/331 MUDLAKE REMOTE	(RAW DATA)	147	194	120	215	120	104	143	1,043
1C . WIOUS/430 BLACKWELL REMOTE	(RAW DATA)	604	535	943	833	839	835	691	5,280
1D . WIOUS/431 SANDERSON REMOTE	(RAW DATA)	4,118	4,002	3,476	3,814	3,388	3,337	3,761	25,896
1E . TOTAL ORIGINATING OFFICE USAGE	(L1 THRU L1E)	139,501	135,539	135,619	136,097	124,320	97,357	96,016	864,449
2 . USAGE PRIOR TO TIMEOUT	(15A + 15B)	2225	1834	1758	1655	1704	1475	1435	12,086
3 . *TIMEOUT INTERVAL	(27.5 SEC * LN 2)	61,188	50,435	48,345	45,513	46,860	40,563	39,463	332,365
4 . USAGE FROM TIMEOUT TO LOCKOUT	(+15D)	2,806	2,342	2,221	2,216	2,239	1,914	1,865	15,603
5 . * ANNOUNCEMENT AND TONE INTERVAL	(L4/2)* 114.5 SEC (LINE 42*114.5)	180,644	134,080	127,152	126,866	128,183	109,577	108,771	893,272
6 . TOTAL SECONDS	(LN3 + LN5)	221,831.0	184,514.5	175,497.3	172,378.5	175,042.8	150,139.0	146,233.8	1,225,636.8
7 . CALCULATED PERMANENT SIGNAL USAGE	(LN6 / 100)	2,218.3	1,845.145	1,754.973	1,723.785	1,750.428	1,501.390	1,462.338	12,256.368
8 . TOTAL ORIGINATING OFFICE USAGE_EXCL PS	(LN1E - LN7)	137,282.69	133,693.86	133,804.03	134,373.22	122,569.57	95,855.61	94,553.66	852,192.633
9 . XLMUS/2 HOST MACCLENNY	(RAW DATA)	113,519	112,701	114,536	114,776	103,855	82,089	83,938	725,414
9A . WIOUS/330 CONNER REMOTE	(RAW DATA)	0	390	706	735	697	623	0	3,151
9B . WIOUS/331 MUDLAKE REMOTE	(RAW DATA)	147	194	120	215	120	104	143	1,043
9C . WIOUS/430 BLACKWELL REMOTE	(RAW DATA)	604	535	943	833	839	835	691	5,280
9D . WIOUS/431 SANDERSON REMOTE	(RAW DATA)	4,118	4,002	3,476	3,814	3,388	3,337	3,761	25,896
9E . TOTAL TERMINATING OFFICE USAGE	(LN 9 THRU LN 9D)	118,388	117,822	119,781	120,373	108,899	86,988	88,533	760,784
10 . GTOUS/124 ORIG 25 CENTS E L C PLAN (NOTE)	(RAW DATA)	26,895	27,036	24,474	25,372	22,609	15,916	14,908	157,208
11 . GTOUS/54 ORIGINATING 1 + DDD ATT	(RAW DATA)	11,348	10,491	9,961	10,109	8,934	7,267	9,268	67,398
11A . GTOUS/100 ORIGINATING 1 + DDD BELL SS7	(RAW DATA)	7,321	6,951	6,648	6,846	5,853	4,844	5,067	43,530
11B . GTOUS/111 ORIGINATING 1 + DDD BELL MF	(RAW DATA)	844	771	739	788	772	389	242	4,545
11C . GTOUS/214 ORIGINATING 1 + DDD MCI	(RAW DATA)	3317	2973	3177	2755	2784	1940	1725	18,671
11D . GTOUS/37 ORIGINATING 0+ 0- TSPS	(RAW DATA)	2742	2539	2653	2801	2640	2508	2012	17,995
12 . TOTAL ORIGINATING TOLL	(LN11.. LN11D)	25,572	23,725	23,198	23,299	20,983	17,048	18,312	152,137
13 . GTRUS/55 TERMINATING TOLL 1+ DDD ATT	(RAW DATA)	9,912	10,077	10,072	9,563	8,282	8,881	10,419	67,206
13A . GTRUS/101 TERMINATING TOLL 1+ DDD SS7	(RAW DATA)	10,435	10,337	10,560	10,881	9,565	8,030	7,811	67,619
13B . GTRUS/112 TERMINATING TOLL 1+ DDD MF	(RAW DATA)	5	0	0	0	0	0	0	5
13C . GTRUS/215 TERMINATING TOLL 1+ MCI	(RAW DATA)	2,731	3,408	3,227	2,881	2,575	1,926	2,096	18,844
13D . TOTAL TERMINATING TOLL		23,083	23,822	23,859	23,325	20,422	18,837	20,326	153,674
13E . GTRUS/125 TERM 25 CENTS E L C PLAN (NOTE)	(RAW DATA)	24,300	24,221	23,253	24,809	22,137	14,827	16,262	149,809
14 . LOCAL CALLS									
14A . +OLLECA	(RAW DATA)	42,506	40,949	41,884	41,972	43,266	34,061	29,320	273,958
14B . +OTLECA	(RAW DATA)	25,734	25,877	25,798	26,635	25,593	16,433	13,801	159,871
14C . TOTAL LOCAL CALLS: (-PEG COUNT)	(LN14A + LN14B)	68,240	66,826	67,682	68,607	68,859	50,494	43,121	433,829
15 . PERMANENT SIGNAL USAGE									
15A . OLOTB/9	(RAW DATA)	1,914	1,504	1,440	1,395	1,397	1,266	1,224	10,140
15B . OLOTP/10	(RAW DATA)	311	330	318	260	307	209	211	1,946
15C . OLOTL/11	(RAW DATA)	-	508	463	561	535	439	430	3,517
15D . TOTAL LOCAL CALLS: (ORIGINATING)	(L15A+15B+15C)	2,225	2,342	2,221	2,216	2,239	1,914	1,865	15,603
16 . TOTAL 1 + 0 + MESSAGES	(SEE SCH 5 & 5A)	7,165	6,570	6,412	6,609	6,419	4,260	3,951	41,386
16A . LN 17 * 55 (TERMINATING)	(THIS IS CAL MOU)	3,941	3,614	3,527	3,635	3,530	2,343	2,173	22,762
17 . TOTAL 0 - , 0 + & 1 + MESSAGES	(LN16 + LN17)	7,165	6,570	6,412	6,609	6,419	4,260	3,951	41,386
18A . LN 17 * 13 (THIS IS CAL MOU)		932	854	834	859	834	554	514	5,380

NOTE ELC PLAN USAGE ALREADY INCLUDED IN TOTAL OFFICE USAGE ON LNS 1E 7 9E.

(CHECK POINT) XLOUS + WIOUS SHOULD EQUAL WLOUS AND XLMUS + WIOUS SHOULD EQUAL WLMUS

RAW DATA

CCS		MON	TUE	WED	THU	FRI	SAT	SUN	TOTAL
1 .	TOTAL ORIG OFF USAGE- PERM SIGNAL USAG (LN 8 SCH 1)	137,283	133,694	133,864	134,373	122,570	95,856	94,554	852,193
2 .	1 + DDD (LN 12-11D SCH 1)	22,830	21,186	20,545	20,498	18,343	14,440	16,300	134,142
3 .	ORIGINATING 0+ 0- TSPS (LN 11D SCH 1)	2,742	2,539	2,653	2,801	2,640	2,608	2,012	17,995
4 .	ORIGINATING 25 CENTS EXT LOCAL CALLING (LN 10 SCH 1)	26,895	27,036	24,474	25,372	22,809	15,916	14,908	157,208
5 .	TERMINATING TOLL (LN 13D SCH 1)	23,083	23,822	23,859	23,325	20,422	18,837	20,326	153,674
6 .	TERM 25 CENTS EXTENDED LOCAL CALLING (LN 13E SCH 1)	24,300	24,221	23,253	24,809	22,137	14,827	16,262	149,809
7 .	TOTAL TERMINATING OFFICE USAGE (LN 9E SCH 1)	118,388	117,822	119,781	120,373	108,899	86,988	88,533	760,784
8 .	LOCAL PEG COUNT (LN 14C SCH 1)	68,240	66,826	67,682	68,607	68,859	50,494	43,121	433,829

RAW DATA (VALIDATION SHEETS)

		MON	TUE	WED	THU	FRI	SAT	SUN	TOTAL
9 .	TOTAL ORIGINATING OFFICE USAGE	137,283	133,694	133,864	134,373	122,570	95,856	94,554	852,193
10 .	ORIGINATING 0+ 0- TSPS	2,742	2,539	2,653	2,801	2,640	2,608	2,012	17,995
11 .	1 + DDD	22,830	21,186	20,545	20,498	18,343	14,440	16,300	134,142
12 .	RESERVED	0	0	0	0	0	0	0	0
13 .	TERMINATING TOLL	23,083	23,822	23,859	23,325	20,422	18,837	20,326	153,674
14 .	RESERVED	0	0	0	0	0	0	0	0
15 .	TOTAL TERMINATING OFFICE USAGE	118,388	117,822	119,781	120,373	108,899	86,988	88,533	760,784
16 .	LOCAL PEG COUNT	68,240	66,826	67,682	68,607	68,859	50,494	43,121	433,829
17 .	LOCAL ORIG & TERM TOLL EXCL OPR HANDLE (L1+L5)-(L2+L3)	134,794	133,791	134,525	134,399	122,009	97,645	96,568	853,730
18 .	0 + 1 + OPERATOR HANDLED (L2+L3)	25,572	23,725	23,198	23,299	20,983	17,048	18,312	152,137
19 .	TOTAL TOLL (L5+L18)	48,655	47,547	47,057	46,624	41,405	35,885	38,638	305,811
20 .	LOCAL USAGE (L1+L7)-L19	207,016	203,969	206,588	208,122	190,064	146,959	144,449	1,307,166
21 .	UNDF USG (L9-18)-(L15-13) (L1-L18)-(L7-L5)	16,406	15,969	14,744	14,026	13,110	10,657	8,035	92,946

CHECK

22 .	LOCAL ORIG & TERM TOLL/TERM OFFICE USA (L17/LN7)	1.14	1.14	1.12	1.12	1.12	1.12	1.09	1.12
23 .	TOTAL TOLL/OPR HANDLED (L19/L18)	1.90	2.00	2.03	2.00	1.97	2.10	2.11	2.01
24 .	%TOLL TO ORIG. OFFICE USAGE (L2 + L3)/L1	0.19	0.18	0.17	0.17	0.17	0.18	0.19	0.18
25 .	%TOLL TO TERM. OFFICE USAGE (L5/L7)	0.19	0.20	0.20	0.19	0.19	0.22	0.23	0.20
26 .	% ORIG. ELC TO TOTAL ORIG OFFICE (L4/L1)	0.20	0.20	0.18	0.19	0.18	0.17	0.18	0.00
27 .	% TERM ELC TO TOTAL TERM OFFICE (L6/L7)	0.21	0.21	0.19	0.21	0.20	0.17	0.18	0.00
28 .	EXCH HOLDING TIME (L1+L4-L2-L3+L7+L6-L5)/	6.31	6.37	6.26	6.27	5.68	5.87	6.79	6.20
29 .	% UNDEFINED TRAFFIC (L21/L1)	0.12	0.12	0.11	0.10	0.11	0.11	0.08	0.11

045

---CCS---

1 . TOTAL ORIGINATING OFFICE USAGE	(LN 1 SCH2)	137,283	133,694	133,864	134,373	122,570	95,856	94,554	852,193
2 . 1+DDD MOU	(LN 2 SCH2)	22,830	21,186	20,545	20,498	18,343	14,440	16,300	134,142
3 . ADJUSTED 1+DDD (MOU) *	(SCH 1 LN 17A)	3,941	3,614	3,527	3,635	3,530	2,343	2,173	22,782
4 . ORIGINATING 0+0-TSPS	(LN 3 SCH2)	2,742	2,539	2,653	2,801	2,640	2,608	2,012	17,995
5 . RESERVED									
6 . RESERVED									

TERMINATING

---CCS---

7 . TOTAL TERMINATING OFFICE USAGE	(LN 7 SCH2)	118,388	117,822	119,781	120,373	108,899	86,988	88,533	760,784
8 . TOLL COMPLETING	(LN 5 SCH2)	23,083	23,822	59	23,325	20,422	18,837	20,326	153,674
9 . ADJUSTED TOLL COMPLETING (MOU) *	(FM SCH 1 LN 18A)	932	854	834	859	834	554	514	5,380
10 . RESERVED									
11 . LOCAL PEG COUNT	(LN 8 SCH2)	68,240	66,826	67,682	68,607	68,859	50,494	43,121	433,629

---MOU---

12 . TOTAL ORIGINATING OFFICE USAGE	(LN 1/6)	228,804	222,823	223,107	223,955	204,283	159,759	157,589	1,420,321
13 . TOTAL TERMINATING OFFICE USAGE	(LN 7/8)	197,313	196,370	199,835	200,622	181,498	144,980	147,555	1,267,973
14 . ADJUSTED 1 + DDD	(LN 2/6)+LN3	41,991	38,924	37,768	37,798	34,102	26,409	29,339	246,332
15 . 0+0-TSPS	(LN 4+LN5)+6	4,570	4,232	4,422	4,668	4,400	4,347	3,353	29,992
16 . ADJUSTED TOLL COMPLETING	(+LN 8/8)-LN9)	37,540	38,649	38,931	38,016	33,202	30,841	33,363	250,743

NORTHE FLORIDA TELEPHONE CO. INC.
DEVELOPMENT OF HOLDING TIMES

1 . TOTAL OFFICE MOU (SCH3 LN 12 + LN13)	2,688,294
2 . REV. CALL PEG COUNTS (INCLUDED IN LINE 1)	N/A
3 . REV CALL ADDITIVE	N/A
4 . TOTAL OFFICE MOU (LN1 + LN 3)	2,688,294

5 . TOTAL TOLL MOU (LN 14+LN15 + LN16 SCH3)	527,067
6 . LOCAL USE OF TOLL (LN 13 *.010)*.90	3,904
7 . TOTAL ADJUSTED TOLL MOU (LN 5 - LN 6)	523,163
8 . TOTAL EXCHANGE MOU (LN4 -LN 7)	2,165,132

OUT TOLL MESSAGES SP/ + C/ +800/+0+/-0- (SCH 5, LN17)

9 . INTRASTATE-INTRALATA	22,668
10 . INTRASTATE-INTERLATA	7,687
11 . INTERSTATE-INTRALATA	0
12 . INTERSTATE-INTERLATA	11,030
13 . TOTAL LOCAL PEG COUNT	433,829

ORIG. TOLL CONV. MINUTES (SCH 5)

14 . INTRASTATE-INTRALATA	73,809
15 . INTRASTATE-INTERLATA	40,088
16 . INTERSTATE-INTRALATA	0
17 . INTERSTATE-INTERLATA	67,462
18 . TOTAL ORIG. MINUTES	181,359

SCHEDULE 4

TWO WAY TOLL CONV. MIN.

23 . INTRASTATE-INTRALATA	LN 14*2	147,618
24 . INTRASTATE-INTERLATA	LN15*2	80,176
25 . INTERSTATE-INTRALATA	LN16*2	0
26 . INTERSTATE-INTERLATA	LN17*2	134,924
27 . TOTAL 2-W TOLL CONV. MIN.	TOTAL	362,718

TOLL CONV. MIN. RATIOS

28 . INTRASTATE-INTRALATA	LN23/LN27	0.406977
29 . INTRASTATE-INTERLATA	LN24/LN27	0.221042
30 . INTERSTATE-INTRALATA	LN25/LN27	0.000000
31 . INTERSTATE-INTERLATA	LN26/LN27	0.371980

TOTAL TOLL MOU

32 . INTRASTATE-INTRALATA	LN7*LN28	212,915
33 . INTRASTATE-INTERLATA	LN7*LN29	115,641
34 . INTERSTATE-INTRALATA	LN7*LN30	0
35 . INTERSTATE-INTERLATA	LN7*LN31	194,606

MOU PER TOLL MESSAGE

36 . INTRASTATE-INTRALATA	LN32/LN9	9.3928
37 . INTRASTATE-INTERLATA	LN33/LN10	15.0437
38 . INTERSTATE-INTRALATA	LN34/LN11	0.0000
39 . INTERSTATE-INTERLATA	LN35/LN12	17.6434
40 . EXCHANGE MOU PER ORIG. CALL	LN8/LN13	4.9907

047

LOCAL HTS
AUGUST 07-13, 1994
1997 COST STUDY

OPERATOR HANDLED MESSAGES		INTRASTATE				INTERSTATE				TOTAL		
		INTRALATA		INTERLATA		INTRALATA		INTERLATA		MSG	MIN	
		MSG	MIN	MSG	MIN	MSG	MIN	MSG	MIN			
1.	MONDAY	08/08/94	207	1,513	114	829	0	0.0	98	820	418	3,162
2.	TUESDAY	08/09/94	193	1,282	108	702	0	0.0	91	694	390	2,679
3.	WEDNESDAY	08/10/94	206	1,316	113	721	0	0.0	97	713	416	2,750
4.	THURDAY	08/11/94	239	1,593	131	872	0	0.0	113	863	483	3,328
5.	FRIDAY	08/12/94	232	1,811	127	882	0	0.0	110	872	489	3,365
6.	SATURDAY	08/13/94	165	1,202	90	658	0	0.0	78	651	334	2,512
7.	SUNDAY	08/07/94	120	1,122	68	615	0	0.0	57	608	243	2,344
8.	TOTAL		1,362	9,639	747	5,280	0	0	644	5,221	2,753	20,140

DIRECT DIAL (1+)		INTRASTATE				INTERSTATE				TOTAL		
		INTRALATA		INTERLATA		INTRALATA		INTERLATA		MSG	MIN	
		MSG	MIN	MSG	MIN	MSG	MIN	MSG	MIN			
9.	MONDAY	08/08/94	3,653	10,632	1,259	6,153	0	0	1,835	9,685	6,747	26,470
10.	TUESDAY	08/09/94	3,452	10,181	1,086	5,332	0	0	1,642	9,665	6,180	25,178
11.	WEDNESDAY	08/10/94	3,392	10,441	1,074	5,451	0	0	1,530	8,705	5,996	24,596
12.	THURDAY	08/11/94	3,405	10,963	1,133	5,254	0	0	1,588	9,228	6,126	25,445
13.	FRIDAY	08/12/94	3,318	8,904	1,070	4,847	0	0	1,562	7,780	5,950	21,511
14.	SATURDAY	08/13/94	2,263	6,353	819	3,332	0	0	1,044	7,545	3,926	17,229
15.	SUNDAY	08/07/94	1,823	6,884	700	4,440	0	0	1,185	6,558	3,700	20,789
16.	TOTAL		21,306	64,187	6,941	34,807	0	0	10,386	62,244	38,633	161,219
17.	GRAND TOTAL		22,668	73,806	7,688	40,087	0	0	11,030	67,468	41,386	181,361

	1+ CONV MIN	1+ MOU CCS	(Note 1) RATIOS	COMBINED		(Note 2) RATIOS	
				CONV MIN	MOU CCS		
18.	MONDAY	26,470	38,050	1.44	29,632	42,620	1.44
19.	TUESDAY	25,178	35,310	1.40	27,857	39,542	1.42
20.	WEDNESDAY	24,596	34,242	1.39	27,346	38,663	1.41
21.	THURDAY	25,445	34,163	1.34	28,773	38,832	1.35
22.	FRIDAY	21,511	30,572	1.42	24,876	34,972	1.41
23.	SATURDAY	17,229	24,067	1.40	19,741	28,413	1.44
24.	SUNDAY	20,789	27,167	1.31	23,134	30,520	1.32
25.	TOTAL	161,219	223,570	1.39	161,361	253,582	1.40

	OPR CONV MIN	OPR MOU CCS	(Note 3) OPR RATIOS	
				26.
27.	TUESDAY	2,679	4,232	1.58
28.	WEDNESDAY	2,750	4,422	1.61
29.	THURDAY	3,328	4,868	1.40
30.	FRIDAY	3,365	4,400	1.31
31.	SATURDAY	2,512	4,347	1.73
32.	SUNDAY	2,344	3,353	1.43
33.	TOTAL	20,140	29,992	1.49

Note 1 Ratio should not be more than 1.2
Note 2 Ratio should be between 1.18 and 1.24.
Note 3 Ratio should not be more than 2.0

NORTHEAST FLORIDA TELEPHONE CO. INC.
 SEPARATE STUDY
 SLU, DEM, WEIGHTED DEMAND CMM FACTORS
 STUDY PERIOD: AUGUST 07 - 13, 1994
 1997 COST STUDY

SCHEDULE 6

	SOURCE	INTRALATA	INTERLATA	INTERSTATE	LOCAL	TOTAL
		A	B	C	D	E
1 . HOLDING TIME FACTORS		9.3928	15.0437	17.6434	4.9907	
2 . ORIGINATING TOLL & LOCAL MESSAGES	ANNUAL VOL	1,008,117	536,058	761,816	23,757,800	26,063,791
3 . TOTAL SWITCHED MOU	LN 1 * LN 2	9,469,012	8,064,304	13,440,995	118,569,221	149,543,533
4 . FGD ADJUSTMENTOCC	CABS BILL		1,415,693	3,656,129		5,071,822
5 . ACCESS MOU CONV TO SWITCH MOU	LN5 * 1.07		1,514,792	3,912,058		5,426,850
6 . TOTAL ADJUSTED SWITCHED MOU	LN4 + LN6	9,469,012	9,579,096	17,353,053	118,569,221	154,970,382
7 . SLUUNWEIGHTED DEM FACTOR	LN6A/LN6 E TOTAL	0.061102	0.061812	0.111977	0.766109	1.000000
8 . WEIGHTED DEM FACTOR	LN 7 * 3	0.183306	0.185437	0.336930	0.295327	1.000000
9 . CONVERSATION MINUTES	LN6/CTR	6,772,757	6,851,495	12,111,855		28,036,107
10 . CONVERSATION MINUTE (CM) FACTOR	LN9A / LN9 E TOTAL	0.260129	0.263154	0.476717		1.000000
11 . CONVERSATION MINUTE MILES	LN 9 * 5 MILES	33,863,785	34,257,474	62,059,276		130,180,534
12 . CONV MINUTE MILES (CMM) FACTOR	LN 11A / 11E TOTAL	0.260129	0.263154	0.476717		1.000000
13 . SPF	LN 7 * 1.5	0.091654	0.092720	0.150000	0.565626	1.000000

CONVERSATION TIME RATIO = $\frac{\text{TOTAL ORIG TOLL MEAS MOU}}{\text{TOTAL CONV MINUTES}}$ = $\frac{253,562}{181,361} = 1.398103$

TATR on line 5 of 1.07 converts access minutes to Switch Minutes (1.07 standard industry rate).
 INTERSTATE SPF FOR NECA, INTRALATA & INTERLATA IS SLU TIMES 1.50, FOR STATE.

		INTRALATA A	INTERLATA B	INTERSTATE C	LOCAL D	TOTAL E
1 . TOTAL ADJUSTED SWITCHED MOU	(LN 6, SCH 6)	9,469,012	9,579,096	17,353,053	118,569,221	154,970,382
2 . REMOTE OFFICES- DEM MOU	(*LN1 * RATIO)	4,728,863	4,783,839	8,666,185	59,213,949	77,392,837
3 . INTRANODAL MOU ADJ FM LOCAL MOU	CH 1 LINE 1A..1D +9A..9D)				4,498,114	4,498,114
4 . ADJUSTED REMOTE OFFICES- DEM MOU	(LN 2 - LN3)	4,728,863	4,783,839	8,666,185	54,715,835	72,894,723
5 . HOST REMOTE SW MOU * COMPOSITE 5 MILES	(LN4 * 9.0 MILES)	42,559,768	43,054,554	77,995,664	492,442,519	658,052,506
6 . HOST REMOTE MOU FACTOR	(5A/5F etc.)	0.064873	0.065627	0.118886	0.750614	1.000000

REMOTE OFFICE	CO WORKING LINES 6-30-97	AVERAGE COMPOSITE MILES
CONNER	783	10.5
MUDLAKE	389	8.8
BLACKWELL	654	3.0
SANDERSON	1,027	15.6
GLEN	1,038	2.93
TOTAL:	3,890	8

DEVELOPMENT OF HOST REMOTE RATIO		
OFFICES	ACCESS LINES 6-30-97	RATIO
HOST	3,899	0.500598
REMOTE	3,890	0.499401
TOTAL	7,789	1.000000

LINE 3 CCS AMOUNTS CONVERTED TO SWITCHED MOU BY /6 * 52 WEEKS

SAC: 210335 SA NAME: NORTHEAST FLORIDA REGION: 2

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) STUDY AREA CODE (010) 210335
 (020) CONTACT NAME (020) LYNNE BREWER
 (030) CONTACT NAME TELEPHONE NUMBER (030) (904) 259-0639
 (040) USF DATA COLLECTION PERIOD (040) 98-1

DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
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II. WORKING LOOPS

(060)	TOTAL LOOPS (CAT 1.1, 1.2 AND 1.3)	7,765	(060)	<u>8,257</u>	December 30, 1997 Access Line Report and Private Line Study
(070)	CATEGORY 1.3 LOOPS (EXC. CAT 1.3 TWX LOOPS)	7,539	(070)	<u>8,022</u>	December 30, 1997 Access Line Report
(080)	RESERVED		NO ENTRY REQUIRED		

III. INVESTMENT, EXPENSE & TAXES

NET PLANT INVESTMENT

(160)	ACCT 2001 - TELEPHONE PLANT IN SERVICE	18,398,967	(160)	<u>19,209,633</u>	Form M, Pg. 5
(170)	ACCT 1220 - MATERIALS AND SUPPLIES	92,920	(170)	<u>73,153</u>	Form M, Pg. 5
(190)	ACCT 3100 - ACCUMULATED DEPRECIATION	7,998,802	(190)	<u>9,078,736</u>	Form M, Pg. 5
(195)	ACCT 3400 - ACCUMULATED AMORTIZATION TANGIBLE	0	(195)	<u>0</u>	Form M, Pg. 5
(200)	RESERVED		NO ENTRY REQUIRED		
(205)	RESERVED		NO ENTRY REQUIRED		
(210)	ACCT 4340 - NET NON- CURRENT OPERATING INCOME TAXES	562,574	(210)	<u>544,193</u>	Form M, Pg. 6
(220)	NET PLANT INVESTMENT (SUM OF LINES 160 + 170 MINUS LINES 190 - 210)	9,930,511	(220)	<u>9,971,187</u>	Total

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.
 UNIVERSAL SERVICE FUND
 1998 DATA COLLECTION FORM

PAGE: 2

EXHIBIT

Part I.4. Page 2 of 8

SAC: 210335 SA NAME: NORTHEAST FLORIDA REGION: 2

DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
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SELECTED PLANT ACCOUNTS

(230)	ACCT 2210-CENTRAL OFFICE SWITCH EQUIPT.	3,640,908	(230)	<u>3,675,909</u>	Form M, Pg. 9
(235)	ACCT 2220 - OPERATOR SYSTEM EQUIPT.	0	(235)	<u>0</u>	Form M, Pg. 9
(240)	ACCT 2230 - CENTRAL OFFICE TRANSMISSION EQUIPMENT	1,506,219	(240)	<u>1,570,411</u>	Form M, Pg. 9
(245)	TOTAL CENTRAL OFFICE EQUIPMENT (SUM OF LINES 230-240)	5,147,127	(245)	<u>5,246,320</u>	Total
(250)	CIRC EQUIPT CAT 4.13	1,226,063	(250)	<u>1,213,324</u>	December 31, 1997 COE/CPR Study
(255)	ACCT 2410 - CBW FACILITIES TOTAL	11,082,671	(255)	<u>12,102,839</u>	Form M, Pg. 10
(260)	ACCT 3100 (2210)-ACCUM. DEPR. CENTRAL OFFICE. SWITCHING EQUIPMENT	1,282,581	(260)	<u>1,623,256</u>	Form M, Pg. 12
(265)	ACCT 3100 (2220)-ACCUM. DEPRECIATION OPERATOR SYSTEM EQUIPMENT	0	(265)	<u>0</u>	Form M, Pg. 12
(270)	ACCT 3100 (2230)-ACCUM. DEPR. CENTRAL OFFICE. TRANSMISSION EQUIPMENT	633,542	(270)	<u>796,119</u>	Form M, Pg. 12
(275)	ACCT 3100 (2210-2230) - TOTAL ACCUM. DEPR. CENTRAL OFFICE EQUIPT. (SUM OF LINES 260-270)	1,916,123	(275)	<u>2,419,375</u>	Total
(280)	ACCT 3100 (2410)-ACCUM. DEPR. CABLE & WIRE FACILITIES	5,279,136	(280)	<u>5,910,581</u>	Form M, Pg. 13

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.
 UNIVERSAL SERVICE FUND
 1998 DATA COLLECTION FORM

PAGE: 3

EXHIBIT

Part 1.4. Page 3 of 8

SAC: 210335 SA NAME: NORTHEAST FLORIDA REGION: 2

DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
(285)	RESERVED	NO ENTRY		REQUIRED	
(290)	RESERVED	NO ENTRY		REQUIRED	
(295)	RESERVED	NO ENTRY		REQUIRED	
(300)	RESERVED	NO ENTRY		REQUIRED	
(305)	RESERVED	NO ENTRY		REQUIRED	
(310)	ACCT 4340 (2210) - NET NONCURRENT DEFERRED OP. INCOME TAXES - CO SWITCH EQUIPT.	363,771	(310)	<u>350,692</u>	<u>Cost Study, Sch. F</u>
(315)	ACCT 4340 (2220) - NET NONCURRENT DEFERRED OP. INCOME TAXES-OPERATOR SYSTEM EQUIPMENT.	0	(315)	<u>0</u>	<u>Cost Study, Sch. F</u>
(320)	ACCT 4340 (2230) - NET NONCURRENT DEFERRED OP. INCOME TAXES - CO TRANSMISSION EQUIPT.	694	(320)	<u>(10,946)</u>	<u>Cost Study, Sch. F</u>
(325)	ACCT 4340 (2210-2230)- NET NONCURRENT DEF. OP. INCOME TAXES-CO EQUIPT. (SUM OF LINES 310 - 320)	364,465	(325)	<u>339,746</u>	<u>Total</u>
(330)	ACCT 4340 (2410)-NET NONCURRENT DEF. OP. INCOME TAXES - C&W FACILITIES	141,377	(330)	<u>158,339</u>	<u>Cost Study, Sch. F</u>

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.
 UNIVERSAL SERVICE FUND
 1998 DATA COLLECTION FORM

SAC:	210335	SA NAME:	NORTHEAST FLORIDA	REGION:	2
DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
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PLANT SPECIFIC OPERATION EXPENSE					
(335)	ACCT 6110-NETWORK SUPPORT EXP. TOTAL	14,886	(335)	<u>14,986</u>	Form M, Pg. 20
(340)	ACCT 6110-BENEFITS PORTION NETWORK SUPPORT EXPENSE.	0	(340)	<u>7</u>	Form M, Pg. 20
(345)	ACCT 6110-RENTS PORT. NETWORK SUPPORT EXPENSE	0	(345)	<u>0</u>	Form M, Pg. 20
(350)	ACCT 6120 - GENERAL SUPPORT EXP. TOTAL	264,824	(350)	<u>229,322</u>	Form M, Pg. 20
(355)	ACCT 6120-BENEFITS PORT. GENERAL SUPPORT EXPENSE	19,849	(355)	<u>14,066</u>	Form M, Pg. 20
(360)	ACCT 6120-RENTS PORT. GENERAL SUPPORT EXPENSE	0	(360)	<u>0</u>	Form M, Pg. 20
(365)	ACCT 6210-CENTRAL OFF. SWITCH EXP. - TOTAL	425,712	(365)	<u>274,111</u>	Form M, Pg. 20
(370)	ACCT 6210-BENEFITS PORT. CO SWITCH EXP.	35,356	(370)	<u>35,231</u>	Form M, Pg. 20
(375)	ACCT 6210-RENTS PORT. CO SWITCH EXP.	0	(375)	<u>0</u>	Form M, Pg. 20
(380)	ACCT 6220 - OPERATOR SYSTEM EXP.- TOTAL	0	(380)	<u>0</u>	Form M, Pg. 20
(385)	ACCT 6220-BENEFITS PORT. OPERATOR SYSTEM EXPENSE	0	(385)	<u>0</u>	Form M, Pg. 20
(390)	ACCT 6220-RENTS PORT. OPERATOR SYSTEM EXPENSE	0	(390)	<u>0</u>	Form M, Pg. 20
(395)	ACCT 6230-CENTRAL OFF. EXPENSE - TRANSMISSION EQUIPMENT - TOTAL	63,336	(395)	<u>40,502</u>	Form M, Pg. 20

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.
 UNIVERSAL SERVICE FUND
 1998 DATA COLLECTION FORM

SAC: 210335 SA NAME: NORTHEAST FLORIDA REGION: 2

DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
(400)	ACCT 6230-BENEFITS PORT. CENTRAL OFFICE EXPENSE - TRANSMISSION EQUIPT.	10,709	(400)	<u>4,224</u>	Form M, Pg. 20
(405)	ACCT 6230 - RENTS PORT. CENTRAL OFFICE EXP. - TRANSMISSION EQUIPT.	0	(405)	<u>0</u>	Form M, Pg. 20
(410)	ACCT 6210-6230 - CENTRAL OFFICE EXPENSE TOTAL (SUM OF LINES 365+ 380+395)	489,048	(410)	<u>314,613</u>	Total
(415)	RESERVED	NO ENTRY REQUIRED			
(420)	RESERVED	NO ENTRY REQUIRED			
(425)	RESERVED	NO ENTRY REQUIRED			
(430)	ACCT 6410-CABLE & WIRE FACILITIES EXPENSE- TOTAL	499,044	(430)	<u>471,462</u>	Form M, Pg. 20
(435)	ACCT 6410-BENEFITS PORT. CBW FACILITIES EXPENSE	132,164	(435)	<u>118,860</u>	Form M, Pg. 20
(440)	ACCT 6410-RENTS PORT. CBW FACILITIES EXPENSE	16,236	(440)	<u>18,237</u>	Form M, Pg. 20
(445)	TOTAL PLANT SPECIFIC EXP. (SUM OF LINES 335+350+ 365+380+395+415+430)	1,267,802	(445)	<u>1,030,383</u>	Total
PLANT NON SPECIFIC EXPENSE					
(450)	ACCT 6530-NETWORK OP. EXPENSE - TOTAL	348,241	(450)	<u>422,219</u>	Form M, Pg. 20
(455)	ACCT 6530-BENEFITS PORT. NETWORK OP. EXPENSE	87,408	(455)	<u>97,097</u>	Form M, Pg. 20

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DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
(460)	RESERVED				
(470)	RESERVED				
(480)	RESERVED				
(485)	RESERVED				
(500)	RESERVED				
(505)	RESERVED				
DEPR. & AMORTIZATION EXPENSES					
(510)	ACCT 6560 (2210)-DEPR. & AMORTIZATION EXP. - CO SWITCH EQUIPT.	178,968	(510)	<u>666,683</u>	<u>Form M, Pg. 12</u>
(515)	ACCT 6560 (2220)-DEPR. & AMORTIZATION EXP. - OPERATOR SYSTEM EQUIPT.	0	(515)	<u>0</u>	<u>Form M, Pg. 12</u>
(520)	ACCT 6560 (2230)-DEPR. & AMORTIZATION EXP. - CO TRANSMISSION EQUIPT.	153,670	(520)	<u>162,875</u>	<u>Form M, Pg. 12</u>
(525)	ACCT 6560 (2210-2230)-DEPR. & AMORTIZATION CENTRAL OFFICE EQUIPT. (SUM OF LINES 510-520)	332,638	(525)	<u>829,558</u>	<u>Total</u>
(530)	ACCT 6560 (2410)-DEPR. & AMORTIZATION EXP. - C&W FACILITIES	632,308	(530)	<u>667,336</u>	<u>Form M, Pg. 13</u>
CORPORATE OPERATING EXPENSES					
(535)	ACCT 6710-EXECUTIVE & PLANNING EXP.-TOTAL	528,648	(535)	<u>646,239</u>	<u>Form M, Pg. 21</u>
(540)	ACCT 6710-BENEFITS PORT. EXEC. & PLANNING EXP	103,786	(540)	<u>134,731</u>	<u>Form M, Pg. 21</u>

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DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
(550)	ACCT 6720 - GENERAL ADM. EXPENSE - TOTAL	1,009,094	(550)	<u>783,189</u>	Form M, Pg. 21
(555)	ACCT 6720 - BENEFITS PORT-GEN. ADM. EXP.	196,219	(555)	<u>143,725</u>	Form M, Pg. 21
(565)	TOTAL CORP. OP. EXP. (SUM OF LINES 535+550)	1,537,742	(565)	<u>1,429,428</u>	Total
OTHER EXPENSES AND REVENUES					
(600)	BENEFITS PORTION OF ALL OP. EXPENSES - TOTAL	707,674	(600)	<u>710,743</u>	Form M, Pg. 21
(610)	RENTS PORTION OF ALL OP. EXPENSES - TOTAL	16,236	(610)	<u>18,237</u>	Form M, Pg. 21
(620)	RESERVED	NO ENTRY REQUIRED			
(630)	RESERVED	NO ENTRY REQUIRED			
TAXES					
(650)	ACCT 7200-OP. TAXES	600,062	(650)	<u>529,333</u>	Form M, Pg. 22
(655)	RESERVED	NO ENTRY REQUIRED			
IV. PART 36 - COST STUDY DATA					
(700)	COST STUDY AVERAGE CBW FACILITIES ACCT 2410	10,926,530	(700)	<u>11,520,996</u>	Cost Study P36, Sch. S-5
(710)	COST STUDY AVERAGE CBW FACILITIES CAT 1 - TOTAL EXC. LINE CBWF EXCLUDING WIDE BAND	10,144,296	(710)	<u>10,729,681</u>	Cost Study P36, Sch. S-5

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DATA LINE	DESCRIPTION	LATEST VIEW 1996 AMOUNT	DATA LINE	ENTER 1997 AMOUNT	DATA SOURCE
****	*****	*****	****	*****	*****

V. AMORTIZABLE TANGIBLE ASSETS
 (REFER TO INSTRUCTIONS PRIOR
 TO COMPLETING THIS SECTION)

(800)	ACCT 2680 - AMORTIZABLE TANGIBLE ASSETS	0	(800)	<u>0</u>	<u>N/A</u>
(805)	ACCT 2680 (2230)-AMORT. TANGIBLE ASSETS - CO TRANSMISSION EQUIPMENT	0	(805)	<u>0</u>	<u>N/A</u>
(810)	ACCT 2680 (2230)-AMORT. TANGIBLE ASSETS - CO TRANSMISSION EQUIPMENT ALLOCATED TO CAT. 4.13	0	(810)	<u>0</u>	<u>N/A</u>
(815)	ACCT 2680 (2410)-AMORT. TANGIBLE ASSETS - C&W FACILITIES	0	(815)	<u>0</u>	<u>N/A</u>
(820)	ACCT 2680 (2410)-AMORT. TANGIBLE ASSETS - C&W FACILITIES ALLOCATED TO CAT. 1	0	(820)	<u>0</u>	<u>N/A</u>
(830)	ACCT 6560 (2680)-DEPR. & AMORTIZATION EXPENSE - AMORT. TANGIBLE ASSETS	0	(830)	<u>0</u>	<u>N/A</u>

VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION