



**CERTIFICATE OF SERVICE  
DOCKET NO. 980696-TP**

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony and Embedded Cost Study was served via U.S. Mail this 3<sup>rd</sup> day of August, 1998 to the following:

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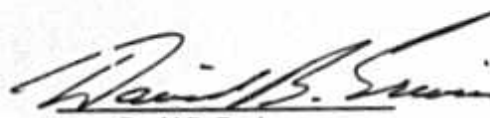
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**Florida Public Service Commission**

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**Docket No. 980696-TP**

**Determination of the Cost of Basic Local  
Telecommunications Service, Pursuant  
To Section 364.025, Florida Statutes**

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**GTC, Inc.  
Port St. Joe, Florida**

**Direct Testimony  
of  
R. Mark Ellmer**

**August 3, 1998**

**DOCUMENT NUMBER-DATE**

**08106 AUG-3 8**

**FPSC-RECORDS/REPORTING**

1 Q. Please state your name, title and business address.

2 A. My name is R. Mark Ellmer and my business address is GT Com, 502 Fifth  
3 Street, Port St. Joe, Florida 32456. My position is Director of  
4 Accounting/Revenue Requirements.

5 Q. Please describe your educational and professional background.

6 A. I am a graduate of both the University of Mississippi (1979) where I received a  
7 Bachelor of Business Administration degree in Banking and Finance, and the  
8 University of West Florida (1982) where I received a Bachelor of Arts degree in  
9 Accounting. In May of 1982 I joined Southland Telephone Company as Auditor,  
10 and remained until 1984 when I joined Indiantown Telephone System as Revenue  
11 Requirements Manager. In 1986 I was employed by GT Com f/k/a St. Joseph  
12 Telephone & Telegraph Company as an analyst in the Revenue Requirements  
13 Department. In 1990 I became Accounting Manager, and in September of 1996 I  
14 assumed my current position. My current duties include the supervision of all  
15 accounting and revenue requirement functions, including monthly financial  
16 statements, CABS bills, and cost studies.

17 Q. Have you previously testified before this Commission?

18 A. Yes.

19 Q. On whose behalf are you testifying?

20 A. I am testifying on behalf of GTC, Inc., d/b/a GT Com.

21 Q. What is the purpose of your testimony?

22 A. To present GT Com's embedded cost studies in this proceeding.

- 1 Q. Does GTC, Inc.'s embedded cost study comply with the small company  
2 LECs' methodology for embedded cost studies as testified to by Mr. Dennis  
3 Curry for ALLTEL Corporation?
- 4 A. Yes.
- 5 Q. What data was used in the embedded cost study?
- 6 A. The costs of the three divisions of GT Com were used. The balances for  
7 investment related accounts are calculated using a 13 month average. The  
8 balances for expenses and taxes are based on year to date December 31, 1997  
9 ending balances.
- 10 Q. Did you utilize the same basis for rate base and expense items in the  
11 embedded cost study as are utilized in determining interstate access service  
12 costs?
- 13 A. No, for the purposes of the embedded cost study in this proceeding all pay station  
14 related costs were excluded.
- 15 Q. Were any adjustments made to the embedded study for non-regulated or  
16 deregulated services?
- 17 A. Yes. GT Com utilizes the accounting principles under the FCC sections CFR Part  
18 32. The Company has accounted for the non regulated or deregulated services  
19 through the use of the Part 64 manual.
- 20 Q. What are GTC, Inc.'s embedded costs from the embedded cost study?
- 21 A. GT Com's embedded costs are as follows:

	Total Embedded	Monthly Cost
	<u>Annual Cost</u>	<u>Per Line/Month</u>
1 St. Joe Division	\$ 15,755,625	\$ 44.16
2 Perry Division	\$ 4,130,720	\$ 38.07
3 Florala Division (Fla. Only)	\$ 1,170,587	\$ 49.81

4 I have attached to my testimony a summary of these costs, with the associated  
5 input values and Part 36 computations for each division of the company, as Exhibits 1  
6 (St. Joe), 2 (Perry) and 3 (Florala).

7 **Q. How was the average number of access lines calculated?**

8 **A.** The average number of access lines was calculated using the 1997 and 1998  
9 category 1.3 loop (line 070 of the data submission) provided to NECA for its  
10 annual Universal Service Fund filings.

11 **Q. Does that conclude your testimony?**

12 **A.** Yes.



**SUMMARY DEVELOPMENT OF EMBEDDED UNIVERSAL SERVICE REVENUE REQUIREMENT  
FOR YEAR ENDING DECEMBER 31, 1997**

	Source	LOCAL LOOP	TOTAL COMPANY
1. General Support Assets	Part 36, Form 1, Ln 3	4,112,813	5,139,941
2. Total COE	Part 36, Form 1, Ln 7	7,798,232	11,712,439
3. Total CWF	Part 36, Form 1, Ln 9	21,267,414	25,385,378
4. Plant in Service	(Line 1+2+3)	33,778,459	42,206,818
5. Plant Under Construction	Part 36, Form 1, Ln 17	252,585	365,499
6. Net Investment	Part 36, Form 2, Ln 39	30,479,268	38,828,513
7. Rate of Return as of Authorized		11.250%	
8. Retire	(Line 4 x 7)	3,423,929	
9. APUDC	Part 36, Form 11, Ln 152	31,655	39,553
10. Net Return	(Lines 8 - 9)	3,397,274	
11. Fixed Charges	Part 36, Form 11, Ln 199	983,613	1,222,835
12. Investment Tax Credit	Part 36, Form 11, Ln 171	0	0
13. Other FIT Adjustments	Part 36, Form 11, Ln 195	0	0
14. Subject to FIT	(Lines 10-11-12-13)	2,413,661	
15. Federal Income Tax	Rate = 51.51815%	1,243,491	
16. Other SIT Adjustments	Part 36, Form 11, Ln 198	0	0
17. Subject to SIT	(Lines 14+15-16)	3,657,962	
18. State Income Tax	Rate = 5.82019%	212,845	
19. Return + FIT + SIT	(Lines 10-13+15+18)	4,853,520	
20. Plant Specific Expenses	Part 36, Form 7, Ln 128	2,456,472	4,285,883
21. Plant Non-Specific Expenses	Part 36, Form 8, Ln 143	4,372,657	5,828,523
22. Customer Operations Expenses	Part 36, Form 10, Ln 174	965,154	2,668,178
23. Corporate Operations Expenses	Part 36, Form 10, Ln 181	1,358,858	2,978,571
24. Operating Taxes And Other Expenses	Part 36, Form 10 Ln 187 & 186	549,764	686,949
25. Interest on Customer Deposits	Part 36, Form 11, Ln 200	0	0
26. Total Expenses & Taxes	(Lines 20-21+22+23+24+25)	10,962,195	15,534,472
27. Subtotal	(Lines 19+26)	15,755,625	
28. Gross Receipts Tax	Rate = 0.00000%	0	
29. Subtotal	(Line 27+28)	15,755,625	
30. Pst Fee	Rate = 0.00000%	0	
31. Total Revenue Requirement	(Lines 29+30)	15,755,625	
32. Average Access Lines for 1997		29,734	
33. Embedded Cost per Access Line per Month		5	44.16

**PLANT SUMMARY**

Acct	Description	Investment	Reserve	Acct	Description	Investment	Reserve
2111	Land	0	0	1220	Material & Supplies	620,977	0
	General Support	5,139,041	319,340	1402	Class B RTB Stock	0	0
	Land & General Support	5,139,041	319,340	1410	Other Noncurrent Assets	0	0
	<b>Total 2110</b>	<b>5,139,041</b>	<b>319,340</b>	1438	Deferred Maint & Retire	0	0
2211	Analog Electronic Switching			1439	Deferred Non-Capital Eq Access	0	0
2212	Digital Electronic Switching	6,467,742	1,521,642	1500	Other Jurisdictional Assets	0	0
2215	Electro-Mechanical Switching	0	0	2002	Prop Held For Future Use	0	0
	COE - Switching			2003	Plant Under Construction	365,490	0
2220	COE - Operator Systems	6,467,742	1,521,642	2005	Plant Acquisition Adjustment	0	0
2231	Radio Systems	75,515	1,387		Depreciation Reserve		4,111,623
	COE - Transmission						
2232	Circuit Equipment	5,169,182	545,911	3200	Res - Prop Held for Fut Use	0	0
	COE - Transmission			3410	Res - Capital Leases	0	0
2311	Station Apparatus	0	0	3420	Res - Leasehold Improvements	0	0
2321	Customer Premise Wiring	0	0	3500	Res - Intangible	0	0
2341	Large Private Branch Exchanges	0	0	3600	Res - Plant Acq Adj	0	0
2351	Public Telephone Terminal Equipment	0	0	4040	Customer Deposits	256,042	0
2362	Other Terminal Equipment	0	0	4100	Current Def Oper Taxes	0	0
	Information Origination / Termination			4310	Other Long Term Liabilities	188,835	0
2411	Poles	0	0	4340	Non-Current Def Oper Taxes	1,240,854	0
2421	Aerial Cable	0	0	4360	Other Deferred Credits	0	0
2422	Underground Cable	0	0	4370	OTH Jervis Liab & Def Credits	0	0
2423	Buried Cable	25,355,378	1,722,743		Net w/o CWC	37,396,771	0
2424	Submarine Cable	0	0		CWC Cash Working Capital	622,742	0
2425	Deep Sea Cable	0	0		Net with CWC	38,020,513	0
2426	Intra-building Network Cable	0	0				
2431	Aerial Wire	0	0				
2441	Conduit Systems	0	0				
	Cable & Wire Facilities						
2681	Capital Leases	25,355,378	1,722,743				
2682	Leasehold Improvements	0	0				
	Amortizable Tangibles						
2690	Intangibles	0	0				
	<b>Total 2001</b>	<b>42,506,858</b>					

**CENTRAL OFFICE EQUIPMENT**

Account	Cat	Per Study
2210	2	39,575
	3	6,425,167
	5	0
	Total	6,467,742
2220	1	
	Intercept Bids	0
	Info Bids	0
	Ser Obs Bids	0
	Oth Bids	75,515
	Total	75,515
2230	4.11	0
	4.121	352,110
	4.122	0
	4.123	18,211
	4.13	2,822,200
	4.21	0
	4.22	22,003
	4.23	1,908,829
	4.3	45,729
	Total	5,169,182

**INFORMATION ORIGINATOR/TERMINATION**

	Mag Tel	Spl Svc	Per Study
Call1	0	0	0
	2351	0	0
	2362	0	0
Coinless Pay	0	0	0
Total	0	0	0
Call2	0	0	0
	2311	0	0
	2321	0	0
	2341	0	0
Total	0	0	0
Total	0	0	0

**CABLE & WIRE FACILITIES**

Account	Cat	Per Study
2410	1	23,230,043
	2.1	522,238
	2.2	72,492
	2.3	0
	2.4	467,709
	3	1,755,997
	4	306,899
Total		25,355,378

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	0
6120	General Support	484,831
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	589,344
6220	Operator Systems	0
6230	Central Office Transmission	477,184
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	2,734,524
	<b>Total Plant Specific</b>	<b>4,285,883</b>
6510	Other Property, Plant & Equipment	0
6530	Network Operations	1,943,995
6540	Access Expense	0
6561	Depreciation	3,886,530
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	3,886,530
	<b>Total Plant Non-Specific Operations</b>	<b>5,830,525</b>
6610	Marketing	19,468
6620	Services	2,640,660
	<b>Total Customer Operations</b>	<b>2,660,128</b>
6710	Executive and Planning	535,913
6720	General and Administrative	1,535,883
	<b>Total Corporate Operations</b>	<b>2,071,796</b>
7240	Ad Valorem	686,940
7370	Special Charges	0
	<b>Total Operating Expenses &amp; Taxes</b>	<b>15,334,072</b>



GTC, Inc. - St. Joe Division FPSC Docket 980696  
 Study No.: Embedded

Plant Date: 12/31/1997  
 Expense Date: 12 Mo. Ending 12/31/1997

**OPERATOR EXPENSE**

1 Operator	Amount	
2 Outside Operator	<u>591,433</u>	0
3 Total Operator	<u>591,433</u>	
<b>DIRECTORY EXPENSE</b>		
4 Classified	Amount	
5 Alpha	<u>34,789</u>	
6 Foreign	334,156	0
7 TWX	0	0
8 Total Directory	<u>368,945</u>	

**COMMERCIAL OPERATIONS**

<b>Category 2 - Revenue/Accounting</b>		Amount
9 Message Processing		299,926
10 OB&C - Message Tel		0
11 OB&C - Private Line		0
12 OB&C - Local & Directory		0
13 OB&C - TWX		563,212
14 Carrier Access Billing		231,886
15 Subscriber Line Charge		29,643
16 Total Category 2		<u>1,124,667</u>
<b>Category 3 - Other Commercial</b>		
17 Telecom Relay Service		8,655
18 Other		0
19 Total Category 3		<u>8,655</u>

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - St. Joe Division FPSC Docket 980696  
Study No.: Embedded

Exhibit I Input 6

COMMERCIAL OPERATIONS

		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate	EAS	Local
		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA		
			Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>Account 6623 - Local Business Office Category 1</b>												
<b>End User Service Order Processing</b>												
1	Local	206,670										206,670
2	Directory	0										0
3	Message Tel	185	185		0		0		0			
4	Private Line	7,793		2,412		0		1,299		4,082		0
5	Presubscription	22,401	22,401									
6	Total	237,049	22,586	2,412	0	0	0	1,299	0	4,082	0	206,670
<b>End User Payment and Collection</b>												
7	Local	62,788										62,788
8	Message Tel	111,042	62,956		0		23,706		24,380			
9	Private Line	0		0		0		0		0		
10	Subscriber Line Charge	0	0				0		0			
11	Total	173,830	62,956	0	0	0	23,706	0	24,380	0	0	62,788
<b>End User Billing Inquiry</b>												
12	Local	74,245										74,245
13	Message Tel	44,267	17,931		0		7,845		18,491			
14	Private Line	3,081		840		0		561		1,680		
15	Subscriber Line Charge	0	0				0		0			
16	Total	131,593	17,931	840	0	0	7,845	561	18,491	1,680	0	74,245
<b>IXC Service Order Processing</b>												
17	Switched Access	238	238		0		0		0			
18	Private Line	12,364		10,937		0		238		1,189		
19	Billing and Collection	0	0		0		0		0			
20	Total	12,602	238	10,937	0	0	0	238	0	1,189	0	0
<b>IXC Payment and Collection</b>												
21	Switched Access	0	0		0		0		0			
22	Private Line	0		0		0		0		0		
23	Billing and Collection	0	0		0		0		0			
24	Total	0	0	0	0	0	0	0	0	0	0	0
<b>IXC Billing Inquiry</b>												
25	Switched Access	732	366		0		0		366			
26	Private Line	1,099		1,099		0		0		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	1,831	366	1,099	0	0	0	0	366	0	0	0
<b>Coin Collection and Administration</b>												
29	Joint P.S.	0	0		0		0		0		0	0
30	Total Category 1	546,905	104,077	15,288	0	0	31,551	2,098	43,237	6,951	0	343,703

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - St. Joe Division FPSC Docket 980696  
Study No.: Embedded

Exhibit 1 Input 7

**PART 36 - DIRECT ASSIGNMENTS**

Company	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
1 Account 1500 - Other Jurisdictional Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Account 4370 - Other Jar Liab & Def Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Outside Operator Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Subscriber Line Charge	29,643	29,643	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Telecom. Relay Service (TRS)	8,655	8,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Account 6720 - Direct Assignments	28,791	28,791	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Account 7240 Direct - Ad Valorem Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 IX Circuit For Other Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



MISCELLANEOUS DATA

	Total Company		Interstate		Intrastate		Interstate		Intrastate		Local		Total	
	Message	P/L	InterLATA	IntraLATA	InterLATA	IntraLATA	Message	P/L	InterLATA	IntraLATA	Message	P/L	InterLATA	IntraLATA
1 Loops	30,358	637	0	0	323	664	0	0	0	0	0	0	0	1,524
2 Circuits	3,312	206	0	0	122	334	0	0	0	0	0	0	0	662
3 Circuit Miles	80,793.00	4,789.00	0.00	0.00	4,947.00	17,038.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,774.00
4 Wideband Channels	0	1,320	0	0	48	912	0	0	0	0	0	0	0	2,280

	Total Company		Interstate		Intrastate		Interstate		Intrastate		EAS		Local	
	Message	P/L	InterLATA	IntraLATA	InterLATA	IntraLATA	Message	P/L	InterLATA	IntraLATA	Message	P/L	InterLATA	IntraLATA
5 Billed Messages	2,135,782	77,961	0	0	2,676,686	6,439,216	0	0	0	0	0	0	0	2,516,000
6 Other Units	110,000	0	0	0	10,000	7,364,000	0	0	0	0	0	0	0	0
7 Information Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Private Line Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 TWX Connections	167,975	0	0	0	0	0	0	0	0	197,618	0	0	0	197,619
10 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Foreign Directory Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Marketing Billing	7,699	434	0	0	3,223	91	1,861	608	0	0	0	0	0	5,552

	Total Company
13 Account 7210 - Amort of Inv Tax Credit	0
14 Account 7340 - AFUDC	39,553
15 Account 7500 - Fixed Charges	1,222,835
16 Account 7540 - Interest on Customer Deposits	0
17 FIT Adjustment - Addbacks	0
18 FIT Adjustment - Deducts	0
19 SIT Adjustment - Addbacks	0
20 SIT Adjustment - Deducts	0
21 TRA - 86 Amortization	0



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Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

La Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
			Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
1	2111 Land	L10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	General Support	L10	5,139,041	451,011	133,447	3,301	0	139,375	44,647	159,975	121,219	3,991,594				
3	2110 Land & General Support	L1-2	5,139,041	451,011	133,447	3,301	0	139,375	44,647	159,975	121,219	3,991,594				
4	2210 COE - Switching	L45	6,467,742	1,727,985		224	12,478			7,108		4,719,947				
5	2220 COE - Operator Systems	L50	75,515	831		0	76			55,609		18,999				
6	2230 COE - Transmission	L60	5,169,182	795,850	177,635	7,691	512,111	78,823	303,539	234,247	352,111	2,707,175				
7	Total COE	L4-6	11,712,439	2,524,666	177,635	7,915	534,665	78,823	366,256	234,247	352,111	7,446,131				
8	2310 Information Orig./Term	L66	0	0		0	0			0		0				
9	2410 Cable & Wire Facilities	L74	25,385,378	728,472	784,917	15,898	480,642	243,217	315,170	919,648	522,238	21,345,176				
10	Total COE, IOT & C&WF	L7-9	37,867,817	3,353,138	962,552	23,813	1,085,307	322,040	681,426	1,153,095	874,349	28,791,297				
11	2680 Capital Leases	L81	0	0		0	0			0		0				
12	2690 Leasehold Improvements	L88	0	0		0	0			0		0				
13	2690 Amortizable Tangibles	L11-12	0	0		0	0			0		0				
14	2690 Intangibles	L40	0	0		0	0			0		0				
15	2801 Plant In Service	L3, 10, 13, 14	42,305,858	3,704,149	1,095,999	27,114	1,144,682	366,687	775,898	1,313,870	995,568	35,783,891				
16	2002 Prop Held For Future Use	L15	0	0		0	0			0		0				
17	2003 Plant Under Construction	L15	365,490	32,076	9,491	235	9,912	3,175	6,719	11,377	8,621	283,884				
18	2005 Plant Acquisition Adjustment	L15	0	0		0	0			0		0				
19	1220 Material & Supplies	L9	620,977	17,841	19,223	389	11,771	5,957	7,719	22,523	12,790	522,764				
20	1402 Class B RTB Stock	L15	0	0		0	0			0		0				
21	1410 Other Noncurrent Assets	L175	0	0		0	0			0		0				
22	1438 Deferred Maint & Retirements	L95	0	0		0	0			0		0				
23	1439 Def Non-Capital Equal Access	Alloc 13	0	0		0	0			0		0				
24	1500 Other Jurisdictional Assets	Alloc 19	0	0		0	0			0		0				
25	CWC Cash Working Capital	L188	623,742	75,323	12,747	423	28,731	4,039	65,723	14,506	10,415	411,835				

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La Acct	Description	Allocation	Total Company		Interstate		Interstate		Interstate		Intrastate		Intrastate		EAS	Local
			Message	P/L	InterLATA	IntraLATA	Message	P/L	InterLATA	IntraLATA	Message	P/L	InterLATA	IntraLATA		
26	3100 Depreciation Reserve	L102	568,129	80,382	2,150	0	98,339	27,623	62,475	97,164	80,202	3,895,159	0	0	0	0
27	3200 Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3400 Res - Capital Leases	L13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3400 Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3600 Res - Plant Acquisitions Adj	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total Reserves	L 26-31	568,129	80,382	2,150	0	98,339	27,623	62,475	97,164	80,202	3,895,159	0	0	0	0
33	4040 Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	256,042
34	4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	4310 Other Long Term Liabilities	L175	23,045	3,753	129	0	9,123	1,179	21,795	4,237	3,016	122,558	0	0	0	0
36	4340 Non-Current Def Oper Taxes	L116	108,829	32,201	797	0	33,631	10,774	22,797	38,602	29,250	963,173	0	0	0	0
37	4360 Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	4370 Oth Jarvis Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Net Investment	L15-25 Less L32-38	3,129,386	1,021,124	25,085	0	1,854,003	340,282	748,592	1,232,273	914,936	29,564,442	0	0	0	0
40	Total 2001 Less 2690	L 1, 10, 11	3,704,149	1,095,999	27,114	0	1,144,682	366,687	775,898	1,213,870	995,568	32,702,391	0	0	0	0
41	Total 2001 Less Associated Res	L15-19,24 Less L32,34, 36-38	3,077,108	1,012,130	24,791	0	1,034,395	337,422	705,064	1,212,064	907,517	29,531,207	0	0	0	0

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**PART 36**

La	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Central Office Switching - Acct 2210</b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	39,575	19,764		224		12,478		7,108		0	1
43	2210	Cat 3 - Local Switching	Alloc 3	6,428,167	1,708,221		0		0		0		0	4,719,946
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0		0	0
45		Total 2210	L42-44	6,467,742	1,727,985		224		12,478		7,108		0	4,719,947
<b>Central Office Operator Systems - Acct 2220</b>														
46	2220	Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	75,515	831		0		76		55,609		0	18,999
50		Total 2220	L46-49	75,515	831		0		76		55,609		0	18,999
<b>Central Office Transmission - Acct 2230</b>														
51	2230	Cat 4.11 - Wdbd Exch Ln Cir	Alloc 4	0	0		0		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	352,110			0		0		0		352,110	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	18,311		10,602		0		385		7,324		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	2,822,200	0	55,346		0	0	19,375	0	57,692	0	2,689,787
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0		0	0		0		0	0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	22,003	0	12,739		0	0	463	0	8,801	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,908,829	779,698	98,948	7,682	0	504,702	58,600	298,768	160,430	1	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	45,729	16,152		9		7,409		4,771		0	17,388
60		Total 2230	L51-59	5,169,182	795,850	177,635	7,691	0	512,111	78,823	303,539	234,247	352,111	2,707,175

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	22,230,043	0	435,950	0	0	0	152,617	0	454,429	0	21,187,047
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	522,238									522,238	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	72,492	16,026		0		10,865		4,168		0	41,433
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	0		0		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	467,709	0	270,788	0	0	0	9,842	0	187,079	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	1,755,997	604,048	78,179	15,835	0	420,055	80,758	278,982	278,140	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	306,899	108,398		63		49,722		32,020		0	116,696
74		Total 2410	L67-73	25,355,378	728,472	784,917	15,898	0	480,642	243,217	315,170	919,648	522,238	21,345,176

PART 36

Ls Acct	Description	Allocation	Interstate			Intrastate			Intrastate			EAS	Local
			InterLATA	InterLATA	Message	InterLATA	InterLATA	Message	InterLATA	InterLATA	Message		
75	2110 General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210 COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
77	2220 COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0
78	2230 COE - Transmission	L4	0	0	0	0	0	0	0	0	0	0	0
79	2310 Information Orig/Term	L8	0	0	0	0	0	0	0	0	0	0	0
80	2410 Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2689

82	2110 General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210 COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
84	2220 COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0
85	2230 COE - Transmission	L4	0	0	0	0	0	0	0	0	0	0	0
86	2310 Information Orig/Term	L8	0	0	0	0	0	0	0	0	0	0	0
87	2410 Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682	L82-87	0	0	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirement Acct 1438

89	2110 General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210 COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
91	2220 COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0
92	2230 COE - Transmission	L4	0	0	0	0	0	0	0	0	0	0	0
93	2310 Information Orig/Term	L8	0	0	0	0	0	0	0	0	0	0	0
94	2410 Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

**PART 36**

La	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	
<b>Accumulated Depreciation - Acct 3100</b>																
96	2110	General Support Facilities	L3	319,340	28,026	8,292	205	0	8,661	2,774	5,870	9,941	7,533	248,038		
97	2210	COE - Switching	L4	1,531,642	406,537	53	53	2,936	1,672	1,463	500	0	1,110,444			
98	2220	COE - Operator Systems	L5	1,987	22	2	2	54,083	32,056	24,739	37,186	285,902				
99	2230	COE - Transmission	L6	545,911	84,049	18,760	812	0	16,525	21,414	62,484	35,483	1,450,275			
100	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0		
101	2410	Cable & Wire Facilities	L9	1,722,743	49,495	53,330	1,080	0	98,339	27,623	62,475	97,164	80,382	3,895,159		
102	Total 3100		L96-101	4,111,623	568,129	80,382	2,150	0	98,339	27,623	62,475	97,164	80,382	3,895,159		

**Net Current/Deferred Operating Income Taxes - Acct 4100**

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0
105	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0	0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0	0	0

**Net Noncurrent/Deferred Operating Income Taxes - Acct 4340**

110	2110	General Support Facilities	L3	150,987	13,251	3,921	97	0	4,095	1,312	2,776	4,700	3,561	117,274	
111	2210	COE - Switching	L4	190,825	50,769	7	7	367	209	1,634	559	0	138,673		
112	2220	COE - Operator Systems	L5	2,219	24	2	2	15,046	8,918	6,882	10,345	79,539			
113	2230	COE - Transmission	L6	151,873	23,382	5,219	226	0	14,121	7,146	9,260	27,020	15,344	627,128	
114	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0
115	2410	Cable & Wire Facilities	L9	744,950	21,403	23,061	467	0	33,631	10,774	22,797	28,802	27,259	903,173	
116	Total 4340		L110-11	1,240,854	108,829	32,201	797	0	33,631	10,774	22,797	28,802	27,259	903,173	



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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Plant Specific Expenses</b>														
117	6110	Network Support	L3	0	0	0	0	0	0	0	0	0	0	0
118	6120	General Support	L3	484,831	42,550	12,590	311	0	13,149	4,212	8,913	15,092	11,436	376,578
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
120	6210	COE - Switching - All Other	L7	589,344	127,036	8,938	398	0	26,400	3,966	18,429	11,787	17,717	374,673
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	477,184	102,859	7,237	322	0	21,376	3,211	14,922	9,544	14,346	303,367
123		Total COE	L119-122	1,066,528	229,895	16,175	720	0	47,776	7,177	33,351	21,331	32,063	678,040
124	6310	IOT - Other	L64	0	0	0	0	0	0	0	0	0	0	0
125	6310	IOT - Customer Premise	Alloc 16	0	0	0	0	0	0	0	0	0	0	0
126		Total 6310	L124-125	0	0	0	0	0	0	0	0	0	0	0
127	6410	Cable & Wire Facilities	L9	2,734,524	78,564	84,652	1,715	0	51,836	26,230	33,990	99,182	56,322	2,302,033
128		Total Plant Specific	L117,118,123,124-127	4,285,883	351,009	113,417	2,746	0	112,761	37,619	76,254	135,605	99,821	3,356,651

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>Plant Non-Specific Expenses</b>															
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	1,943,995	170,608	50,480	1,249	0	0	52,723	16,889	35,737	60,515	45,855	1,509,939
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0	0
<b>6561 Depreciation</b>															
132		Dep - Support Assets	L3	275,810	24,206	7,162	177	0	0	7,480	2,396	5,070	8,586	6,506	214,227
133		Dep - COE Switching	L4	1,405,783	375,583	0	49	0	0	2,712	0	1,545	0	0	1,025,894
134		Dep - COE Operator	L5	8,570	94	0	0	0	0	9	0	6,311	0	0	2,156
135		Dep - COE Transmission	L6	466,164	71,771	16,019	694	0	0	46,183	7,108	27,374	21,125	31,754	244,136
136		Dep - IOT	L8	0	0	0	0	0	0	0	0	0	0	0	0
137		Dep - Cable & Wire Facilities	L9	1,720,283	49,710	53,561	1,085	0	0	32,798	16,597	21,507	62,755	35,637	1,456,553
138		Total 6561	L120-127	3,886,530	521,264	76,742	2,065	0	0	89,182	26,181	61,807	92,466	73,897	2,942,966
<b>Plant Non-Specific Totals</b>															
139	6562	Dep - Prop Held for Fat Use	L15	0	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L11	0	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L13	0	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L120-142 Less 138	5,830,525	691,972	127,222	3,254	0	0	141,965	42,990	97,544	152,981	119,792	4,482,985
<b>Customer Operations Expenses</b>															
144	6610	Marketing	Alloc 43	19,468	7,699	434	0	0	0	3,223	91	1,861	608	0	5,552
145	6621	Operator	L30	591,488	6,509	0	0	0	0	595	0	435,570	0	0	148,814
146		Outside Operator Services	Alloc 42	0	0	0	0	0	0	0	0	0	0	0	0
<b>6622 Directors</b>															
147		Classified	Alloc 22	34,789	0	0	0	0	0	0	0	0	0	0	34,789
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	334,156	49,637	0	0	0	0	31,579	0	18,263	0	0	234,677
150		Foreign	Alloc 25	0	0	0	0	0	0	0	0	0	0	0	0
151		Total 6622	L147-150	368,945	49,637	0	0	0	0	31,579	0	18,263	0	0	269,466

**PART 36**

Ln	Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>6623 Commercial Operations</b>																	
<b>Cat.1 - Local Business Office</b>																	
End User service order processing																	
Prescription																	
152			Alloc 26	22,401													0
153			Alloc 27	0													0
154			Alloc 28	185	2,412	0	0	1,299	0	4,082	0	0	0	0	0	0	206,670
155			Alloc 21	173,830	62,956	0	0	23,706	0	24,380	0	0	0	0	0	0	62,788
156			Alloc 30	121,593	17,931	840	0	7,845	561	18,491	1,680	0	0	0	0	0	74,245
157			Alloc 32	12,602	238	10,937	0	0	238	0	1,189	0	0	0	0	0	0
158			Alloc 33	0	0	0	0	0	0	0	0	0	0	0	0	0	0
159			Alloc 34	1,831	366	1,099	0	0	0	0	366	0	0	0	0	0	0
160			Alloc 35	0	0	0	0	0	0	0	0	0	0	0	0	0	0
161			L112-160	546,965	184,877	15,288	0	31,551	2,898	43,337	6,951	0	0	0	0	0	343,783
<b>Cat.2 - Revenue Accounting</b>																	
Message Processing																	
162			Alloc 36	299,926	56,540	2,064	0	70,859	170,463	0	0	0	0	0	0	0	0
163			Alloc 36	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164			Alloc 37	563,212	167,975	0	0	0	197,618	0	0	0	0	0	0	0	197,619
165			Alloc 38	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166			Alloc 39	0	0	0	0	115,943	0	0	0	0	0	0	0	0	0
167			Alloc 44	231,886	115,943	0	0	0	0	0	0	0	0	0	0	0	0
168			Alloc 29	29,643	29,643	0	0	0	0	0	0	0	0	0	0	0	0
169			L112-168	1,124,667	370,101	0	2,064	186,802	368,081	0	0	0	0	0	0	0	197,619
170			L111-169	1,671,572	474,178	15,288	2,064	318,333	411,318	2,698	6,951	0	0	0	0	0	541,332

PART 36

La Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Local
			Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	
<b>Category 3 - Other Commercial</b>																	
171	Telcom Relay Service	Alloc 45	8,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operations	L170-172	8,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174	Total Customer Operations	L166-168,151,173	2,664	0	218,353	2,898	411,318	6,951	0	541,322	0	965,154	0	965,154	0	965,154	0
175	Total Big Three Expenses	L121,128-127,130,174 (See L119)	1,025,745	167,829	5,748	486,885	52,485	978,890	188,587	134,240	5,455,166	0	5,455,166	0	5,455,166	0	5,455,166
<b>Corporate Operations Expenses</b>																	
176	6710 Executive & Planning	L175	65,401	10,650	366	25,892	3,346	61,853	12,024	8,559	347,822	0	347,822	0	347,822	0	347,822
<b>6720 General &amp; Administrative</b>																	
177	Other Direct	Alloc 46	28,791	0	0	0	0	0	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
179	Other	L175	183,824	29,933	1,038	72,775	9,486	173,859	33,797	24,057	977,620	0	977,620	0	977,620	0	977,620
180	Total 6720	L175-179	212,615	29,933	1,038	72,775	9,486	173,859	33,797	24,057	977,620	0	977,620	0	977,620	0	977,620
181	Total Corporate Operations	L176,180	278,016	40,583	1,396	98,667	12,752	235,703	45,821	32,616	1,325,442	0	1,325,442	0	1,325,442	0	1,325,442
182	Total Operating Expenses	L128,143,174,181	1,867,675	296,944	9,460	687,883	95,556	1,276,513	341,966	252,189	18,108,152	0	18,108,152	0	18,108,152	0	18,108,152
<b>Operating Taxes</b>																	
183	7240 Ad Valorem Taxes - Allocated	L15	686,940	60,287	17,838	18,630	5,968	12,628	21,384	16,203	533,561	0	533,561	0	533,561	0	533,561
184	7240 Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
185	Total 7240	L183-184	686,940	60,287	17,838	18,630	5,968	12,628	21,384	16,203	533,561	0	533,561	0	533,561	0	533,561
186	7370 Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
187	Total Operating Exp & Taxes	L182,185,186	1,927,962	314,782	9,901	635,713	101,518	1,289,141	363,350	268,392	19,633,713	0	19,633,713	0	19,633,713	0	19,633,713
188	Total Operating Exp & Taxes (Less Depreciation)	L187, Less 138-142	1,466,598	238,040	7,896	536,531	75,417	1,227,334	278,384	194,895	7,698,747	0	7,698,747	0	7,698,747	0	7,698,747

PART 36

La	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
189	7210	Investment Tax Credits	L13	0	0	0	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L13	0	0	0	0	0	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L17	39,553	3,471	1,827	25	0	1,073	344	727	1,231	933	30,722	
193		FIT Adjustments - Addbacks	L13	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L13	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L13	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L13	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L41	1,222,835	99,435	32,787	801	0	33,426	10,904	22,784	39,165	29,326	954,287	
200	7540	Interest On Customer Dep	L41	0	0	0	0	0	0	0	0	0	0	0	0
<b>Rent Revenues Account 5240</b>															
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0	0
204	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0
205	2310	Information Orig / Term	L8	0	0	0	0	0	0	0	0	0	0	0	0
206	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L189-208	1,550,472	1,927,962	314,782	9,981	0	65,713	181,518	1,289,141	363,359	260,392	16,633,713	

SUMMARY DEVELOPMENT OF EMBEDDED UNIVERSAL SERVICE REVENUE REQUIREMENT  
FOR YEAR ENDING DECEMBER 31, 1997

	Source	LOCAL LOOP	TOTAL COMPANY
1. General Support Assets	Part 36, Form 1, Ln 3	1,138,191	1,265,463
2. Total COE	Part 36, Form 1, Ln 7	2,071,218	2,483,890
3. Total CWF	Part 36, Form 1, Ln 9	6,371,236	6,902,593
4. Plant in Service	(Line 1+2+3)	9,580,645	10,651,946
5. Plant Under Construction	Part 36, Form 1, Ln 17	185,364	206,091
6. Net Investment	Part 36, Form 2, Ln 39	8,653,197	9,635,381
7. Rate of Return as of	Authorized	11.250%	
8. Return	(Line 4 x 7)	973,485	
9. AFUDC	Part 36, Form 11, Ln 192	14,514	16,137
10. Net Return	(Lines 8 - 9)	958,971	
11. Fixed Charges	Part 36, Form 11, Ln 199	280,420	311,612
12. Investment Tax Credit	Part 36, Form 11, Ln 191	0	0
13. Other FIT Adjustments	Part 36, Form 11, Ln 195	0	0
14. Subject to FIT	(Lines 10-11-12-13)	678,551	
15. Federal Income Tax	Rate = 51.51515%	349,557	
16. Other SIT Adjustments	Part 36, Form 11, Ln 198	0	0
17. Subject to SIT	(Lines 14+15-16)	1,028,108	
18. State Income Tax	Rate = 5.82010%	59,837	
19. Return + FIT + SIT	(Lines 10-12+15+18)	1,368,364	
20. Plant Specific Expenses	Part 36, Form 7, Ln 128	632,544	707,219
21. Plant Non-Specific Expenses	Part 36, Form 8, Ln 143	1,279,114	1,421,894
22. Customer Operations Expenses	Part 36, Form 10, Ln 174	295,353	564,904
23. Corporate Operations Expenses	Part 36, Form 10, Ln 181	374,481	484,852
24. Operating Taxes And Other Expenses	Part 36, Form 10 Ln 185 & 186	180,864	201,087
25. Interest on Customer Deposits	Part 36, Form 11, Ln 200	0	0
26. Total Expenses & Taxes	(Lines 20+21+22+23+24+25)	2,762,356	3,379,956
27. Subtotal	(Lines 19+26)	4,130,720	
28. Gross Receipts Tax	Rate = 0.00000%	0	
29. Subtotal	(Line 27+28)	4,130,720	
30. Pac Fee	Rate = 0.00000%	0	
31. Total Revenue Requirement	(Lines 29+30)	4,130,720	
32. Average Access Lines for 1997 (Lines 31 / 32 / 12)		9,042	
33. Embedded Cost per Access Line per Month (Lines 31 / 32 / 12)	\$	38.07	

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - Perry Division FPSC Docket 980696  
Study No.: Embedded

Exhibit 2 Input 1

**PLANT SUMMARY**

Acct	Description	Investment	Reserve	Acct	Description	Investment	Reserve
2111	Land	0		1220	Material & Supplies	84,757	
	General Support	1,265,463	83,263	1402	Class B RTB Stock	0	
	Land & General Support	<u>Total 2110</u>	<u>83,263</u>	1410	Other Noncurrent Assets	0	
2211	Analog Electronic Switching	0	0	1438	Deferred Maint & Retire	0	
2212	Digital Electronic Switching	775,858	191,834	1439	Deferred Non-Capital Eq Access	0	
2215	Electro-Mechanical Switching	0	0	1500	Other Jurisdictional Assets	0	
	COE - Switching	<u>Total 2210</u>	<u>191,834</u>	2002	Prop Held For Future Use	0	
2220	COE - Operator Systems	0	0	2003	Plant Under Construction	206,091	
2231	Radio Systems	0	0	2005	Plant Acquisition Adjustment	0	
2232	Circuit Equipment	1,708,032	180,890		Depreciation Reserve		
	COE - Transmission	<u>Total 2230</u>	<u>180,890</u>		<u>Total 3100</u>		<u>990,702</u>
2311	Station Apparatus	0	0	3200	Res - Prop Held for Fut Use		0
2321	Customer Premise Wiring	0	0	3410	Res - Capital leases		0
2341	Large Private Branch Exchanges	0	0	3420	Res - Leasehold Improvements		0
2351	Public Telephone Terminal Equipment	0	0	3500	Res - Intangible		0
2362	Other Terminal Equipment	0	0	3600	Res - Plant Acq Adj		0
	Information Origination / Termination	<u>Total 2310</u>	<u>0</u>	4040	Customer Deposits		55,510
2411	Poles	0	0	4100	Current Def Oper Taxes		0
2421	Aerial Cable	0	0	4310	Other Long Term Liabilities		38,955
2422	Underground Cable	0	0	4340	Non-Current Def Oper Taxes		374,881
2423	Buried Cable	6,902,593	534,715	4360	Other Deferred Credits		0
2424	Submarine Cable	0	0	4370	Oth Juris Liab & Def Credits		0
2425	Deep Sea Cable	0	0				
2426	Intrabuilding Network Cable	0	0		Net w/o CWC	<u>9,482,746</u>	
2431	Aerial Wire	0	0				
2441	Conduit Systems	0	0		CWC Cash Working Capital	152,635	
	Cable & Wire Facilities	<u>Total 2410</u>	<u>534,715</u>				
2681	Capital Leases	0			Net with CWC	<u>9,635,381</u>	
2682	Leasehold Improvements	0					
	Amortizable Tangibles	<u>Total 2680</u>	<u>0</u>				
2690	Intangibles	0					
	Plant In Service	<u>Total 2001</u>	<u>10,651,946</u>				

**CENTRAL OFFICE EQUIPMENT**

Account	Cat	Per Study
2210	3	0
	3	775,858
	5	0
<b>Total</b>		<b>775,858</b>
2220	1	0
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
<b>Total</b>		<b>0</b>
2230	4.11	0
	4.121	0
	4.122	0
	4.123	0
	4.13	1,423,913
	4.21	0
	4.22	3,365
	4.23	288,754
	4.3	0
<b>Total</b>		<b>1,708,032</b>

**INFORMATION ORIGINATOR/TERMINATION**

Account	Cat	Per Study
CALL	2351	0
	2362	0
	Coinless Pay	0
<b>Total</b>		<b>0</b>
CALL2	2311	0
	2321	0
	2341	0
<b>Total</b>		<b>0</b>
<b>Total 2310</b>		<b>0</b>

**CABLE & WIRE FACILITIES**

Account	Cat	Per Study
2410	1	6,902,593
	2.1	1,077
	2.2	0
	2.3	0
	2.4	66,535
	3	156,612
	4	0
<b>Total</b>		<b>6,902,593</b>



## EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	\$0
6120	General Support	99,591
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	158,475
6220	Operator Systems	0
6230	Central Office Transmission	42,043
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	407,822
	Total Plant Specific	767,219
6510	Other Property, Plant & Equipment	0
6530	Network Operations	548,734
6540	Access Expense	0
6561	Depreciation	873,160
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	873,160
	Total Plant Non-Specific Operations	1,421,894
6610	Marketing	7,429
6620	Services	557,484
	Total Customer Operations	564,913
6710	Executive and Planning	134,145
6720	General and Administrative	350,797
	Total Corporate Operations	484,942
7240	Ad Valorem	201,087
7370	Special Charges	0
	Total Operating Expenses & Taxes	3,379,356

Plant Date: 12/31/1997  
 Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - Perry Division FPSC Docket 980696  
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Exhibit 2 Page 4

ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT

Primary Plant Account	Description	2681	2682	4100	4340	6561	5240	1438
2111	Land	0	0	0	0	0	0	0
	General Support	0	0	0	44,536	68,646	0	0
2210	COE - Switching	0	0	0	27,305	178,461	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	60,112	141,109	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	242,928	484,944	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>374,581</b>	<b>873,160</b>	<b>0</b>	<b>0</b>

**OPERATOR EXPENSE**

1 Operator	Amount	0
2 Outside Operator		87,136
3 Total Operator		<u>87,136</u>
 <b>DIRECTORY EXPENSE</b>		
4 Classified	Amount	64,563
5 Alpha		39,082
6 Foreign		0
7 TWX		0
8 Total Directory		<u>103,645</u>

**COMMERCIAL OPERATIONS**

<b>Category 2 - Revenue Accounting</b>		Amount
9 Message Processing		42,004
10 OB&C - Message Tel		0
11 OB&C - Private Line		0
12 OB&C - Local & Directory		55,873
13 OB&C - TWX		103,365
14 Carrier Access Billing		33,833
15 Subscriber Line Charge		8,381
16 Total Category 2		<u>244,356</u>
 <b>Category 3 - Other Commercial</b>		
17 Telecom Relay Service		1,890
18 Other		0
19 Total Category 3		<u>1,890</u>

COMMERCIAL OPERATIONS

Account	Local Business Office Category	End User Service Order Processing	Company		Interstate		Intrastate		InterLATA		IntraLATA		InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	Local
			Total	Local	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
1			24,475	24,475																		24,475
2		Directory	0	0																		0
3		Message Tel	5,718	3,505		6		922										1,291				0
4		Private Line	0	0		0		0										0				0
5		Presubscription	9,358	9,358																		0
6		Total	39,551	12,863	0	0	0	922	0	0	0	0	0	0	0	0	0	1,291	0	0	0	24,475
7		Local	19,554	19,554																		19,554
8		Message Tel	34,751	17,106		463		11,257										7,925				0
9		Private Line	0	0		0		0										0				0
10		Subscriber Line Charge	0	0		0		0										0				0
11		Total	56,385	17,106	0	463	0	11,257	0	0	0	0	0	0	0	0	0	7,925	0	0	0	19,554
12		Local	7,440	7,440																		7,440
13		Message Tel	12,313	6,909		89		2,126										3,189				0
14		Private Line	443	0		0		0										89				354
15		Subscriber Line Charge	0	0		0		0										0				0
16		Total	20,196	6,909	0	89	0	2,126	0	0	0	0	0	0	0	0	0	3,189	89	0	0	7,440
17		Switched Access	0	0		0		0										0				0
18		Private Line	0	0		0		0										0				0
19		Billing and Collection	0	0		0		0										0				0
20		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		Switched Access	0	0		0		0										0				0
22		Private Line	0	0		0		0										0				0
23		Billing and Collection	0	0		0		0										0				0
24		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Switched Access	0	0		0		0										0				0
26		Private Line	0	0		0		0										0				0
27		Billing and Collection	0	0		0		0										0				0
28		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		Joint P.S.	0	0		0		0										0				0
30		Total Category 1	116,052	36,878	0	552	0	14,305	0	0	0	0	0	0	0	0	0	12,405	89	0	0	51,469

**PART 3 - DIRECT ASSIGNMENTS**

Company	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Local	
	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	EAS	Local
1 Account 1500 - Other Jurisdictional Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Account 4370 - Other Jar Lab & Def Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Outside Operator Services	87,136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87,136
6 Subscriber Line Charge	8,381	8,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Telecom. Relay Service (TRS)	1,890	1,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Account 6720 - Direct Assignments	883	883	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Account 7240 Direct - Ad Valorem Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 IX Circuit For Other Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



## TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.000000	0.000000	0.000000	0.000000	0.000000	0.919000	1.000000
3 Wideband Exch Line Circuit Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	1.000000
6 Conversation Minute Factor	0.436741	0.000000	0.335917	0.178242	0.000000	0.000000	1.000000
7 Conversation Minute Miles Factor	0.436741	0.000000	0.335917	0.178242	0.000000	0.000000	1.000000
8 Host Remote Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 Subscriber Line Usage Factor	0.108317	0.000000	0.095433	0.044050	0.000000	0.752200	1.000000
10 Exchange Trunk Special Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11 Equal Access Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12 Costless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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PART 36

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
1	2111	Land	L10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		General Support	L10	1,265,463	28,293	36,792	0	17,474	7,560	29,064	145	1,138,046	145	1,138,046			
3	2110	Land & General Support	L1-2	1,265,463	28,293	36,792	0	17,474	7,560	29,064	145	1,138,046	145	1,138,046			
4	2210	COE - Switching	L43	775,858	62,838	0	0	0	0	0	0	713,020	0	713,020			
5	2220	COE - Operator Systems	L30	0	0	0	0	0	0	0	0	0	0	0			
6	2230	COE - Transmission	L40	1,708,032	93,422	57,243	0	82,358	12,950	65,734	1	1,358,197	1	1,358,197			
7		Total COE	L4-4	2,483,890	156,260	57,243	0	82,358	12,950	65,734	1	2,071,217	1	2,071,217			
8	2310	Information Orig/Term	L46	0	0	0	0	0	0	0	0	0	0	0			
9	2410	Cable & Wire Facilities	L74	6,902,593	53,599	215,659	0	47,251	43,127	149,846	1,077	6,370,150	1,077	6,370,150			
10		Total COE, IOT & C&WF	L7-9	9,386,483	209,859	272,902	0	129,609	56,077	215,580	1,078	8,441,376	1,078	8,441,376			
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0			
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0			
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0			
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0			
15	2001	Plant In Service	L3, 10, 13, 14	10,651,946	238,152	309,694	0	147,883	63,637	244,644	1,233	9,599,422	1,233	9,599,422			
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0			
17	2003	Plant Under Construction	L15	206,091	4,608	5,992	0	2,846	1,231	4,733	24	185,340	24	185,340			
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0			
19	1220	Material & Supplies	L9	84,757	658	2,648	0	580	530	1,840	13	78,219	13	78,219			
20	1482	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0			
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0			
22	1438	Deferred Maint & Retirements	L89	0	0	0	0	0	0	0	0	0	0	0			
23	1439	Def Non-Capital Equal Access	Allow 13	0	0	0	0	0	0	0	0	0	0	0			
24	1500	Other Jurisdictional Assets	Allow 19	0	0	0	0	0	0	0	0	0	0	0			
25	CWC	Cash Working Capital	L188	152,635	13,780	3,137	59	4,992	654	7,898	12	120,353	12	120,353			



PART 36

La Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
			InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
26	3100 Depreciation Reserve	L102	990,702	31,445	25,189	0	0	13,532	5,209	6,265	20,482	93	888,487			
27	3200 Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0			
28	3400 Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0			
29	3400 Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0			
30	3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0			
31	3600 Res - Plant Acquisitions Adj	L15	0	0	0	0	0	0	0	0	0	0	0			
32	Total Reserves	L 26-31	990,702	31,445	25,189	0	0	13,532	5,209	6,265	20,482	93	888,487			
33	4040 Customer Deposits	L15	55,510	0	0	0	0	0	0	0	0	0	55,510			
34	4100 Current Deferred Op Taxes	L108	0	0	0	0	0	0	0	0	0	0	0			
35	4310 Other Long Term Liabilities	L175	38,955	3,864	756	17	1,375	158	2,025	618	3	30,139				
36	4340 Non-Carrent Def Oper Taxes	L116	374,881	8,381	10,900	0	5,176	2,240	2,397	8,610	43	337,134				
37	4360 Other Deferred Credits	Alloc 40	0	0	0	0	0	0	0	0	0	0	0			
38	4370 Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0			
39	Net Investment	L15-25 Less L12-18	9,635,081	213,508	284,626	42	135,418	58,445	66,888	224,857	1,133	8,652,864				
40	Total 2001 Less 2090	L 1, 10, 13	18,651,346	238,152	309,694	0	147,883	63,637	68,891	244,644	1,233	9,579,422				
41	Total 2001 Less Associated Res	L15-19,24 Less L12,14, 36-38	9,577,311	203,592	282,245	0	131,861	57,949	61,915	222,125	1,134	8,617,286				

Plant Date: 12/31/1997  
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Central Office Switching - Acct 2210</b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	775,858	62,838		0		0		0		0	713,020
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0		0	0
45		Total 2210	L42-44	<u>775,858</u>	<u>62,838</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	<u>713,020</u>
<b>Central Office Operator Systems - Acct 2220</b>														
2220 Cat 1 - Operator Systems														
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
<b>Central Office Transmission - Acct 2230</b>														
51	2230	Cat 4.11 - Wdbd Exch Ln Cir	Alloc 4	0	0		0		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0	0		0		0		0		0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0	0		0		0		0		0	0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	1,423,913	0	37,975	0	0	0	6,527	0	21,213	0	1,358,198
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0	0	0	0	0	0	0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	3,365	0	1,442	0	0	0	481	0	1,442	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	280,754	93,422	17,826	0	0	82,358	5,942	38,127	43,079	1	(1)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	<u>1,708,032</u>	<u>93,422</u>	<u>57,243</u>	<u>0</u>	<u>0</u>	<u>82,358</u>	<u>12,950</u>	<u>38,127</u>	<u>65,734</u>	<u>1</u>	<u>1,358,197</u>

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - Perry Division FPSC Docket 980696  
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**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Information Origination / Termination - Acct 2310</b>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<b>Cable and Wire Facilities - Acct 2410</b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	6,678,369	0	178,108	0	0	0	30,612	0	99,490	0	6,370,159
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	1,077									1,077	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	0	0		0		0		0		0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	66,535	0	28,512	0	0	0	9,511	0	28,512	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	156,612	53,599	9,039	0	0	47,251	3,004	21,875	21,844	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	LA7-73	6,902,593	53,599	215,659	0	0	47,251	43,127	21,875	149,846	1,077	6,370,159

Plant Date: 12/31/1997

Expense Date: 12 Mo. Ending 12/31/1997

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PART 36

Ln	Acct	Description	Allocation	Interstate			Intrastate			InterLATA			IntraLATA			Message			P/L			EAS	Local
				InterLATA	Message	P/L	InterLATA	Message	P/L	InterLATA	Message	P/L	InterLATA	Message	P/L	InterLATA	Message	P/L	InterLATA	Message	P/L		
<b>Tangible Assets - Capital Leases - Acct. 2680</b>																							
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
76	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
77	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
79	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
81	Total	2681	L3-L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Tangible Assets - Leasehold Improvements - Acct. 2682

82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L3-L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Deferred Maint. & Retirement Acct. 1438

89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L3-L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - Ferry Division FPSC Docket 980696  
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Exhibit 2 Form 6

**PART 36**

La	Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	
<b>Accumulated Depreciation - Acct 3100</b>																
96	2110	General Support Facilities	L3	83,263	1,862	2,421	0	0	1,150	497	532	1,912	10	74,871		
97	2210	COE - Switching	L4	191,834	15,537	0	0	0	0	0	0	0	0	176,297		
98	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0		
99	2230	COE - Transmission	L6	180,890	9,894	6,862	0	0	8,722	1,371	4,038	6,962	0	143,841		
100	2310	Information Orig / Term	L8	0	0	0	0	0	0	0	0	0	0	0		
101	2410	Cable & Wire Facilities	L9	534,715	4,152	16,706	0	0	3,660	3,341	1,695	11,608	83	493,471		
102	Total 3100		L06-101	990,702	31,445	25,189	0	0	13,532	5,209	6,265	28,482	93	887,431		

**Net Current Deferred Operating Income Taxes - Acct 4100**

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0		
104	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0		
105	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0		
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0		
107	2310	Information Orig / Term	L8	0	0	0	0	0	0	0	0	0	0	0		
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0		
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0		

**Net Noncurrent Deferred Operating Income Taxes - Acct 4340**

110	2110	General Support Facilities	L3	44,536	996	1,295	0	0	615	266	285	1,023	5	40,051		
111	2210	COE - Switching	L4	27,305	2,311	0	0	0	0	0	0	0	0	25,094		
112	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0		
113	2230	COE - Transmission	L6	60,112	3,258	2,015	0	0	2,898	456	1,342	2,313	0	47,800		
114	2310	Information Orig / Term	L8	0	0	0	0	0	0	0	0	0	0	0		
115	2410	Cable & Wire Facilities	L9	242,928	1,886	7,590	0	0	1,663	1,518	770	5,274	38	224,189		
116	Total 4340		L110-115	374,881	8,281	10,908	0	0	5,176	2,240	2,397	8,610	43	337,131		

**PART 36**

La Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
			InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
117	6110 Network Support	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118	6120 General Support	L3	99,591	2,227	2,896	0	0	0	0	1,375	595	1	637	2,287	11	89,563
119	6210 COE - Switching - Eq. Access	Allow 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	6210 COE - Switching - All Other	L7	158,475	9,970	3,652	0	0	0	5,255	826	2,433	0	4,194	0	0	132,145
121	6220 COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	6230 COE - Transmission	L7	42,843	2,645	969	0	0	0	1,394	219	645	0	1,113	0	0	35,859
123	Total COE	L119-122	200,518	12,815	4,821	0	0	0	6,549	1,045	3,078	0	5,307	0	0	187,202
124	6310 IOT - Other	L44	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	6310 IOT - Customer Premise	Allow 16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Total 6310	L124-125	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127	6410 Cable & Wire Facilities	L9	407,022	3,161	12,717	0	0	0	2,786	2,543	1,290	0	8,836	63	0	375,628
128	Total Plant Specific	L117,118,123,124,127	707,219	18,985	20,237	0	0	0	10,311	4,184	5,068	0	16,031	74	0	832,470

**PART 36**

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>Plant Non-Specific Expenses</b>																	
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	12,268	15,954	0	0	7,577	3,278	3,508	12,603	0	0	0	63	493,483	0
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>6561 Excess/Excision</b>																	
132		Dep - Support Assets	L3	1,535	1,996	0	0	948	410	439	1,577	8	61,733	0	0	0	0
133		Dep - COE Switching	L4	14,454	0	0	0	0	0	0	0	0	164,807	0	0	0	0
134		Dep - COE Operator	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135		Dep - COE Transmission	L6	7,718	4,729	0	0	6,804	1,870	3,150	5,431	0	112,207	0	0	0	0
136		Dep - IOT	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		Dep - Cable & Wire Facilities	L9	3,766	15,151	0	0	3,320	3,030	1,537	10,527	76	447,537	0	0	0	0
138		Total 6561	L112-137	27,473	21,876	0	0	11,072	4,510	5,126	17,535	84	785,482	0	0	0	0
139	6562	Dep - Prop Hold for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	39,741	37,830	0	0	18,649	7,788	8,634	30,138	147	1,278,367	0	0	0	0
<b>Customer Operations Expenses</b>																	
144	6610	Marketing	Alloc 43	2,840	97	0	0	1,236	27	506	204	0	2,510	0	0	0	0
145	6621	Operator	L30	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146		Outside Operator Services	Alloc 42	87,136	0	0	0	0	0	0	0	0	87,136	0	0	0	0
147		6622 Directors	Alloc 22	68,968	0	0	0	0	0	0	0	0	68,968	0	0	0	0
148		Classified	Alloc 23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149		TWX	Alloc 24	4,233	0	0	0	3,730	0	1,722	0	29,397	0	0	0	0	0
150		Alpha	Alloc 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151		Foreign	L145-150	4,233	0	0	0	3,730	0	1,722	0	98,363	0	0	0	0	0
151		Total 6622		108,050	4,233	0	0	3,730	0	1,722	0	98,363	0	0	0	0	0

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. - Perry Division FPSC Docket 980696  
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Exhibit 2 Form 9

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>6623 Commercial Operations</b>														
<b>Cat 1 - Local Business Office</b>														
End User service order processing														
152		Presubscription	Alloc 26	9,358	9,358									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	30,193	3,505	0	0	0	922	0	1,291	0		24,475
155		End User payment & collection	Alloc 21	56,385	17,106	0	463	0	11,257	0	7,925	0		19,554
156		End User billing inquiry	Alloc 30	20,196	6,909	0	89	0	2,126	89	3,189	354		7,440
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Coia collection and admin	Alloc 35	0	0		0		0		0		0	0
161		<b>Total Category 1</b>	<b>L152-160</b>	<b>116,052</b>	<b>36,878</b>	<b>0</b>	<b>552</b>	<b>0</b>	<b>14,305</b>	<b>89</b>	<b>12,405</b>	<b>354</b>	<b>0</b>	<b>51,469</b>
<b>Cat 2 - Revenue Accounting</b>														
162		Message Processing	Alloc 36	42,904	24,037		210		7,557		11,100		0	0
163		OB&C - Message Telephone	Alloc 36	0	0		0		0		0		0	0
164		OB&C - TWX	Alloc 37	103,365	47,492	0	0	0	0	0	55,873	0	0	0
165		OB&C - Local & Directory	Alloc 38	55,873										55,873
166		OB&C - Private Line	Alloc 39	0		0	0		0				0	0
167		Carrier Access Billing	Alloc 44	33,833	16,916		0		16,917		0			0
168		Subscriber Line Charge	Alloc 29	8,381	8,381		0		0		0			0
169		<b>Total Category 2</b>	<b>L162-168</b>	<b>244,356</b>	<b>96,826</b>	<b>0</b>	<b>210</b>	<b>0</b>	<b>24,474</b>	<b>0</b>	<b>66,973</b>	<b>0</b>	<b>0</b>	<b>55,873</b>
170		<b>Subtotal Categories 1 &amp; 2</b>	<b>L161,169</b>	<b>360,408</b>	<b>133,704</b>	<b>0</b>	<b>762</b>	<b>0</b>	<b>38,779</b>	<b>89</b>	<b>79,378</b>	<b>354</b>	<b>0</b>	<b>107,342</b>



**PART 36.**

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
<b>Category J - Other Commercial</b>															
171		Telephone Relay Service	Allow 45	1,890	0	0	0	0	0	0	0	0	0	0	0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0	0
173		<b>Total Commercial Operations</b>	L170-172	362,298	135,594	0	762	0	38,779	89	79,378	354	0	107,342	0
174		<b>Total Customer Operations</b>	L144-146,151,173	564,904	142,667	97	762	0	43,745	116	81,606	558	0	295,353	0
175		<b>Total Big Three Expenses</b>	L123,126-127,130,174 (Plus L119)	1,721,178	170,711	33,389	762	0	60,757	6,982	89,482	27,304	176	1,331,665	176
<b>Corporate Operations Expenses</b>															
176	6710	Executive & Planning	L175	134,145	13,305	2,602	59	0	4,735	544	6,974	2,128	10	103,788	10
<b>6720 General &amp; Administrative</b>															
177		Other Direct	Allow 48	883	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Allow 31	0	0	0	0	0	0	0	0	0	0	0	0
179		Other	L175	349,824	34,696	6,786	155	0	12,349	1,419	18,187	5,549	26	270,657	26
180		<b>Total 6720</b>	L175-179	350,707	35,579	6,786	155	0	12,349	1,419	18,187	5,549	26	270,657	26
181		<b>Total Corporate Operations</b>	L175,180	484,852	48,884	9,388	214	0	17,084	1,963	25,161	7,677	36	374,445	36
182		<b>Total Operating Expenses</b>	L128,143,174,181	3,178,869	249,297	67,552	976	0	90,289	14,051	120,407	54,085	257	2,581,235	257
<b>Operating Taxes</b>															
183	7240	Ad Valorem Taxes - Allocated	L15	201,087	4,496	5,846	0	0	2,777	1,201	1,285	4,618	23	180,841	23
184	7240	Ad Valorem Taxes - Direct	Allow 40	0	0	0	0	0	0	0	0	0	0	0	0
185		<b>Total 7240</b>	L183-184	201,087	4,496	5,846	0	0	2,777	1,201	1,285	4,618	23	180,841	23
186	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0	0
187		<b>Total Operating Exp &amp; Taxes</b>	L182,183,186	3,379,956	253,793	73,398	976	0	93,066	15,252	121,692	59,423	280	2,762,076	280
188		<b>Total Operating Exp &amp; Taxes (Less Depreciation)</b>	L187 Less 138-142	2,506,796	226,320	51,522	976	0	81,994	10,742	116,566	41,888	196	1,976,592	196

GTC, Inc. - Perry Division FPSC Docket 980696  
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PART 36

Plant Date: 12/31/1997  
Expense Date: 12 Mo. Ending 12/31/1997

La	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>Tax Adjustments</b>															
189	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0	0
191		Total	L185-190	0	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L17	16,137	361	469	0	223	96	103	371	2	14,512		
193		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L41	317,612	6,624	9,183	0	4,258	1,585	1,985	7,227	37	280,383		
200	7540	Interest On Customer Dep	L41	0	0	0	0	0	0	0	0	0	0	0	0
<b>Rent Revenues Account 5240</b>															
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0	0
204	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0
205	2310	Information Orig / Term	L8	0	0	0	0	0	0	0	0	0	0	0	0
206	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L181-200 Less 207	3,379,956	253,793	73,398	976	93,066	15,351	121,692	59,423	280	2,762,076		

SUMMARY DEVELOPMENT OF EMBEDDED UNIVERSAL SERVICE REVENUE REQUIREMENT  
FOR YEAR ENDING DECEMBER 31, 1997

	Source	LOCAL LOOP	TOTAL COMPANY
1. General Support Assets	Part 36, Form 1, Ln 3	271,905	331,718
2. Total COE	Part 36, Form 1, Ln 7	834,815	1,011,143
3. Total CWF	Part 36, Form 1, Ln 9	2,367,920	2,896,134
4. Plant in Service	(Line 1+2+3)	3,474,640	4,238,995
5. Plant Under Construction	Part 36, Form 1, Ln 17	11,929	14,567
6. Net Investment	Part 36, Form 2, Ln 39	3,095,388	3,783,638
7. Rate of Return as of	Authorized	11.250%	
8. Returns	(Line 6 x 7)	348,231	
9. AFUDC	Part 36, Form 11, Ln 192	33	41
10. Net Returns	(Lines 8 - 9)	348,198	
11. Fixed Charges	Part 36, Form 11, Ln 199	48,030	58,600
12. Investment Tax Credit	Part 36, Form 11, Ln 191	0	0
13. Other FIT Adjustments	Part 36, Form 11, Ln 195	0	0
14. Subject to FIT	(Lines 10-11-12-13)	300,168	
15. Federal Income Tax	Rate = 51.51515%	154,632	
16. Other SIT Adjustments	Part 36, Form 11, Ln 198	0	0
17. Subject to SIT	(Lines 14+15-16)	454,800	
18. State Income Tax	Rate = 5.82518%	26,470	
19. Returns + FIT + SIT	(Lines 10-12+15-18)	529,300	
20. Plant Specific Expenses	Part 36, Form 7, Ln 128	264,305	322,454
21. Plant Non-Specific Expenses	Part 36, Form 8, Ln 143	268,864	637,681
22. Customer Operations Expenses	Part 36, Form 10, Ln 174	78,914	162,614
23. Corporate Operations Expenses	Part 36, Form 10, Ln 181	118,581	165,810
24. Operating Taxes And Other Expenses	Part 36, Form 10 Ln 185 & 186	20,623	25,167
25. Interest on Customer Deposits	Part 36, Form 11, Ln 200	0	0
26. Total Expenses & Taxes	(Lines 20-21+22+23+24+25)	841,287	1,112,840
27. Subtotal	(Lines 19+26)	1,370,587	
28. Gross Receipts Tax	Rate = 0.00000%	0	
29. Subtotal	(Line 27+28)	1,370,587	
30. Pnc Fee	Rate = 0.00000%	0	
31. Total Revenue Requirement	(Lines 29+30)	1,370,587	
32. Average Access Lines for 1997		2,293	
(Lines 31 / 32 / 12)			
33. Embedded Cost per Access Line per Month		5	49.31

**PLANT SUMMARY**

Acct	Description	Investment	Reserve	Acct	Description	Investment	Reserve
2111	Land	0	0	1220	Material & Supplies	28,103	0
	General Support	331,718	35,518	1402	Class B RTB Stock	0	0
	Land & General Support	331,718	35,518	1410	Other Noncurrent Assets	0	0
<b>Total 2110</b>		<b>331,718</b>	<b>35,518</b>	1438	Deferred Maint & Retire	0	0
2211	Analog Electronic Switching	0	0	1439	Deferred Non-Capital Eq Access	0	0
2212	Digital Electronic Switching	502,526	68,211	1500	Other Jurisdictional Assets	0	0
2215	Electro-Mechanical Switching	0	0	2002	Prop Held For Future Use	0	0
	COE - Switching	502,526	68,211	2003	Plant Under Construction	14,567	0
2220	COE - Operator Systems	0	0	2065	Plant Acquisition Adjustment	0	0
2231	Radio Systems	0	0		Depreciation Reserve		384,227
2232	Circuit Equipment	508,617	49,466				
	COE - Transmission	508,617	49,466				
<b>Total 2230</b>		<b>508,617</b>	<b>49,466</b>				
2311	Station Apparatus	0	0	3200	Res - Prop Held for Fut Use	0	0
2321	Customer Premise Wiring	0	0	3410	Res - Capital leases	0	0
2341	Large Private Branch Exchanges	0	0	3420	Res - Leasehold Improvements	0	0
2351	Public Telephone Terminal Equipment	0	0	3500	Res - Intangible	0	0
2362	Other Terminal Equipment	0	0	3600	Res - Plant Acq Adj	0	0
	Information Origination / Termination	0	0	4040	Customer Deposits	9,596	0
<b>Total 2310</b>		<b>0</b>	<b>0</b>	4100	Current Def Oper Taxes	0	0
2411	Poles	0	0	4310	Other Long Term Liabilities	1,945	0
2421	Aerial Cable	0	0	4340	Non-Current Def Oper Taxes	149,163	0
2422	Underground Cable	0	0	4360	Other Deferred Credits	0	0
2423	Barred Cable	2,896,134	231,032	4370	Oth Juris Liab & Def Credits	0	0
2424	Submarine Cable	0	0		Net w/o CWC	3,736,794	
2425	Deep Sea Cable	0	0		CWC Cash Working Capital	46,844	
2426	Intra-building Network Cable	0	0		Net with CWC	3,783,638	
2431	Aerial Wire	0	0				
2441	Conduit Systems	0	0				
	Cable & Wire Facilities	2,896,134	231,032				
<b>Total 2410</b>		<b>2,896,134</b>	<b>231,032</b>				
2681	Capital Leases	0	0				
2682	Leasehold Improvements	0	0				
	Amortizable Tangibles	0	0				
2690	Intangibles	0	0				
	Plant In Service	4,238,995					

Plant Date: 12/31/1997  
 Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. Florida Division (Florida Only) FPSC Docket 980696  
 Study No.: Embedded FL

Exhibit 3 Input 2

**CENTRAL OFFICE EQUIPMENT**

Account	Cat	Per Study
2210	2	0
	3	502,526
	5	0
<b>Total</b>		<b>502,526</b>
2220	1	0
	Intercept Bds	0
	Info Bds	0
	Scr Obs Bds	0
	Oth Bds	0
<b>Total</b>		<b>0</b>
2230	4.11	0
	4.121	44,565
	4.122	0
	4.123	0
	4.13	381,171
	4.21	0
	4.22	0
	4.23	82,881
	4.3	0
<b>Total</b>		<b>508,617</b>

**INFORMATION ORIGINATOR/TERMINATION**

	Mig Tel	Spv Svc	Per Study
Call 1	0	0	0
	2351	0	0
	2362	0	0
Colless Pay	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Call 2	0	0	0
	2311	0	0
	2321	0	0
	2341	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 2310</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CABLE & WIRE FACILITIES**

Account	Cat	Per Study
2410	1	2,194,896
	2.1	198,403
	2.2	0
	2.3	0
	2.4	0
	3	503,635
	4	0
<b>Total</b>		<b>2,896,134</b>

## EXPENSE SUMMARY

Account	Description	Per Stat
6110	Network Support	0
6120	General Support	47,254
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	61,453
6220	Operator Systems	0
6230	Central Office Transmission	9,097
6310	Isfo Orig/Term - Customer Premise	0
6310	Isfo Orig/Term - Other	0
6410	Cable and Wire Facilities	203,985
	<b>Total Plant Specific</b>	<b>322,654</b>
6510	Other Property, Plant & Equipment	0
6530	Network Operations	107,214
6540	Access Expense	0
6561	Depreciation	330,237
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6568	Depreciation & Amortization	330,237
	<b>Total Plant Non-Specific Operations</b>	<b>437,481</b>
6610	Marketing	1,412
6620	Services	161,202
	<b>Total Customer Operations</b>	<b>162,614</b>
6710	Executive and Planning	73,191
6720	General and Administrative	91,819
	<b>Total Corporate Operations</b>	<b>165,010</b>
7240	Ad Valorem	25,161
7370	Special Charges	0
	<b>Total Operating Expenses &amp; Taxes</b>	<b>1,112,540</b>

Plant Date: 12/31/1997

Expense Date: 12 Mo. Ending 12/31/1997

GTC, Inc. Florida Division (Florida Only) FPSC Docket 980696  
Study No.: Embedded FL

Exhibit 3 Input 4

ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT

Primary Plant Account	Description	2681	2682	4100	4340	6561	5240	1438
2111	Land	0	0	0	0	0	0	0
	General Support	0	0	0	11,812	32,854	0	0
2210	COE - Switching	0	0	0	16,937	58,428	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	17,525	44,942	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	102,829	194,063	0	0
Total		0	0	0	149,103	330,287	0	0

**OPERATOR EXPENSE**

1 Operator	Amount	<u>0</u>
2 Outside Operator		9,425
3 Total Operator		<u>9,425</u>
<b>DIRECTORY EXPENSE</b>		
4 Classified	Amount	<u>8,560</u>
5 Alpha		13,010
6 Foreign		0
7 TWX		0
8 Total Directory		<u>21,570</u>

**COMMERCIAL OPERATIONS**

<b>Category 2 - Revenue Accounting</b>		Amount
9 Message Processing		14,536
10 OB&C - Message Tel		0
11 OB&C - Private Line		0
12 OB&C - Local & Directory		0
13 OB&C - TWX		31,635
14 Carrier Access Billing		8,638
15 Subscriber Line Charge		1,666
16 Total Category 2		<u>56,475</u>
<b>Category 3 - Other Commercial</b>		
17 Telecom Relay Service		861
18 Other		0
19 Total Category 3		<u>861</u>



COMMERCIAL OPERATIONS

Account 6623 - Local Business Office Category 1  
End User Service Order Processing

	Local	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Local
		Company	Message	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	Message	Message	
1	20,586															20,586
2	Directory	0														0
3	Message Tel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Private Line	0														0
5	Presubscription	3,092	3,092													0
6	Total	23,678	3,092	0	0	0	0	0	0	0	0	0	0	0	0	20,586

End User Payment and Collection

7	Local	9,027														9,027
8	Message Tel	23,736	14,006	0	0	0	0	5,721	5,721	0	0	4,009	4,009	0	0	0
9	Private Line	0														0
10	Subscriber Line Charge	0	0													0
11	Total	32,763	14,006	0	0	0	0	5,721	5,721	0	0	4,009	4,009	0	0	9,027

End User Billing Inquiry

12	Local	10,243														10,243
13	Message Tel	6,187	3,067	0	624	0	0	1,248	1,248	0	0	1,248	1,248	0	0	0
14	Private Line	0														0
15	Subscriber Line Charge	0	0													0
16	Total	16,430	3,067	0	624	0	0	1,248	1,248	0	0	1,248	1,248	0	0	10,243

EXC Service Order Processing

17	Switched Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Private Line	0														0
19	Billing and Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

EXC Payment and Collection

21	Switched Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Private Line	0														0
23	Billing and Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

EXC Billing Inquiry

25	Switched Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Private Line	0														0
27	Billing and Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Coin Collection and Administration

29	Joint P.S.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Category 1	72,871	20,165	0	624	0	0	6,969	6,969	0	0	5,257	5,257	0	0	39,356





TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.177459	0.000000	0.000000	0.000000	0.000000	0.272541	1.000000
3 Wideband Exch Line Circuit Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	1.000000
6 Conversation Minute Factor	0.532029	0.000000	0.194810	0.273161	0.000000	0.000000	1.000000
7 Conversation Minute Miles Factor	0.537838	0.000000	0.199923	0.262239	0.000000	0.000000	1.000000
8 Host Remote Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 Subscriber Line Usage Factor	0.137942	0.000000	0.850538	0.079455	0.000000	0.741815	1.000000
10 Exchange Trunk Special Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11 Equal Access Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Intrastate		Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	
1	2111	Land	L10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		General Support	L10	331,718	32,585	1,425	0	9,278	2,291	12,287	1,947	20,627	251,278					
3	2110	Land & General Support	L1-2	331,718	32,585	1,425	0	9,278	2,291	12,287	1,947	20,627	251,278					
4	2210	COE - Switching	L45	502,526	89,178	0	0	0	0	0	0	0	0	0	0	0	0	413,348
5	2220	COE - Operator Systems	L30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	2230	COE - Transmission	L40	508,617	41,501	1,804	0	15,196	3,446	21,308	3,895	44,566	376,901					
7		Total COE	L4-6	1,011,143	130,679	1,804	0	15,196	3,446	21,308	3,895	44,566	376,901					790,249
8	2310	Information Orig /Term	L46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
9	2410	Cable & Wire Facilities	L74	2,896,134	253,134	14,982	0	94,894	23,538	123,423	19,843	198,403	2,169,517					
10		Total COE, IOT & C&WF	L3-9	3,597,377	383,813	16,786	0	109,290	26,984	144,731	23,538	342,969	2,959,766					
11	2600	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	4,238,995	416,398	18,211	0	118,568	29,275	157,818	24,385	263,596	3,211,844					
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	14,567	1,431	63	0	407	101	540	86	906	11,033					
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0					
19	1220	Material & Supplies	L9	28,103	2,456	145	0	913	228	1,198	185	1,925	21,053					
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0					
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0					
22	1438	Deferred Maint & Retirements	L35	0	0	0	0	0	0	0	0	0	0					
23	1439	Def Non-Capital Equal Access	Allow 13	0	0	0	0	0	0	0	0	0	0					
24	1500	Other Jurisdictional Assets	Allow 19	0	0	0	0	0	0	0	0	0	0					
25	CWC	Cash Working Capital	L188	46,844	6,958	147	159	2,143	237	2,856	201	2,124	32,019					

PART 36.

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
26	3100	Depreciation Reserve	L102	384,227	39,823	1,523	0	0	9,977	2,458	13,234	2,106	22,370	292,736			
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0			
28	3400	Res - Capital Leases	L13	0	0	0	0	0	0	0	0	0	0	0			
29	3400	Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0			
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0			
31	3600	Res - Plant Acquisition Adj	L15	0	0	0	0	0	0	0	0	0	0	0			
32		Total Reserves	L 26-31	384,227	39,823	1,523	0	0	9,977	2,458	13,234	2,106	22,370	292,736			
33	4040	Customer Deposits	L15	9,596	0	0	0	0	0	0	0	0	0	0	9,596		
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0			
35	4310	Other Long Term Liabilities	L175	1,945	298	6	7	93	9	123	8	85	1,316				
36	4340	Non-Current Def Oper Taxes	L116	149,103	14,584	645	0	4,195	1,037	5,554	879	9,314	112,895				
37	4360	Other Deferred Credits	Allow 48	0	0	0	0	0	0	0	0	0	0				
38	4370	Oth Juris Liab & Def Credits	Allow 41	0	0	0	0	0	0	0	0	0	0				
39		Net Investment	L15-21 Less L12-18	3,783,638	372,538	16,392	152	107,766	26,337	142,701	22,364	236,782	2,358,686				
40		Total 2001 Less 2690	L 1, 10, 13	4,238,995	416,398	18,211	0	118,568	29,275	157,818	24,885	263,596	3,211,044				
41		Total 2001 Less Associated Res	L15-19, 24 Less L12-14	3,748,335	365,878	16,251	0	105,716	26,109	139,568	22,171	234,743	2,837,499				

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GTC, Inc. Florida Division (Florida Only) FPSC Docket 980696  
 Study No.: Embedded FL

PART 36

Plant Date: 12/31/1997  
 Expense Date: 12 Mo. Ending 12/31/1997

La Acct	Description	Allocation	Interstate			Interstate			Interstate			Interstate			EAS	Local
			Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA		
<b>Tangible Assets - Capital Leases - Acct 2682</b>																
75	2110 General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
76	2210 COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0	
77	2220 COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	2230 COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0	
79	2310 Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	2410 Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	
81	Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0	0	0	

La Acct	Description	Allocation	Interstate			Interstate			Interstate			Interstate			EAS	Local
			Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA		
<b>Tangible Assets - Leasehold Improvements - Acct 2689</b>																
82	2110 General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
83	2210 COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0	
84	2220 COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
85	2230 COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0	
86	2310 Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	2410 Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	Total 2682	L82-87	0	0	0	0	0	0	0	0	0	0	0	0	0	

La Acct	Description	Allocation	Interstate			Interstate			Interstate			Interstate			EAS	Local
			Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA		
<b>Deferred Maint. &amp; Retirements Acct 1433</b>																
89	2110 General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
90	2210 COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	2220 COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	2230 COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0	
93	2310 Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	
94	2410 Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	
95	Total 1433	L90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	

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La	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
96	2110	General Support Facilities	L3	3,489	153	0	0	993	245	1,316	208	2,209	26,905		
97	2210	COE - Switching	L4	12,105	0	0	0	0	0	0	0	0	56,106		
98	2220	COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0		
99	2230	COE - Transmission	L4	4,036	175	0	0	1,478	335	2,672	379	4,334	36,657		
100	2310	Information Orig /Term	L4	0	0	0	0	0	0	0	0	0	0		
101	2410	Cable & Wire Facilities	L9	20,193	1,195	0	0	7,506	1,878	0	1,519	15,827	173,068		
102	Total 3100		L96-101	39,823	1,523	0	0	9,977	2,458	13,334	2,166	22,370	292,736		

Accumulated Depreciation - Acct 3100

La	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
105	2220	COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0
106	2230	COE - Transmission	L4	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L4	0	0	0	0	0	0	0	0	0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0

Net Current Deferred Operating Income Taxes - Acct 4100

La	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
110	2110	General Support Facilities	L3	1,160	51	0	0	330	82	438	69	734	8,948
111	2210	COE - Switching	L4	3,006	0	0	0	0	0	0	0	0	13,931
112	2220	COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0
113	2230	COE - Transmission	L4	1,430	62	0	0	524	119	734	134	1,536	12,986
114	2310	Information Orig /Term	L4	0	0	0	0	0	0	0	0	0	0
115	2410	Cable & Wire Facilities	L9	8,988	532	0	0	3,341	836	4,382	676	7,044	77,030
116	Total 4340		L110-115	14,584	645	0	0	4,195	1,037	5,554	879	9,318	112,895

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

**PART 36**

La Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
			InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L	InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L	InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L		
117	6110 Network Support	LJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118	6120 General Support	LJ	4,704	306	0	0	1,339	331	1,774	281	0	0	2,978	36,271	0	0
119	6210 COE - Switching - Eq. Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	6210 COE - Switching - All Other	L7	7,947	110	0	0	924	210	1,296	237	0	0	2,710	48,054	0	0
121	6220 COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	6230 COE - Transmission	L7	1,176	16	0	0	137	31	192	35	0	0	401	7,109	0	0
123	Total COE	L118-122	9,123	126	0	0	1,061	241	1,488	272	0	0	3,111	55,183	0	0
124	6310 IOT - Other	L04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	6310 IOT - Customer Premise	Alloc 16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Total 6310	L124-125	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127	6410 Cable & Wire Facilities	L9	17,829	1,055	0	0	6,627	1,658	8,693	1,341	0	0	13,974	152,808	0	0
128	Total Plant Specific	L117,118,123,126-127	31,036	1,387	0	0	9,827	2,250	11,955	1,394	0	0	28,083	248,247	0	0

PART 36

La Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
			Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>Plant Non-Specific Expenses</b>																
129	6510 Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	6530 Network Operations	L10	10,541	461	0	0	3,002	741	0	3,975	630	0	0	6,673	81,291	0
131	6540 Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6561 Depreciation																
132	Dep - Support Assets	L3	3,227	141	0	0	919	227	0	1,217	193	0	0	2,043	24,887	0
133	Dep - COE Switching	L4	10,369	0	0	0	0	0	0	0	0	0	0	48,859	0	0
134	Dep - COE Operator	L5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Dep - COE Transmission	L6	3,667	159	0	0	1,343	304	0	1,883	344	0	0	3,938	33,304	0
136	Dep - IOT	L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137	Dep - Cable & Wire Facilities	L9	16,962	1,004	0	0	6,305	1,577	0	8,270	1,276	0	0	13,295	145,374	0
138	Total 6561	L12-L17	34,225	1,204	0	0	8,567	2,108	0	11,270	1,813	0	0	19,276	251,624	0
139	6562 Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	6563 Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141	6564 Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	6565 Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Total Plant Non-Specific	L12-L17	44,766	1,765	0	0	11,569	2,849	0	15,045	2,643	0	0	25,949	332,915	0
<b>Customer Operations Expenses</b>																
144	6610 Marketing	Alloc 43	654	6	0	0	290	5	0	120	4	0	0	0	333	0
145	6621 Operator	L30	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Outside Operator Services	Alloc 42	0	0	0	0	0	0	0	0	0	0	0	0	9,425	0
6622 DIRECTOR																
147	Classified	Alloc 22	8,560	0	0	0	0	0	0	0	0	0	0	0	8,560	0
148	TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	Alpha	Alloc 24	13,010	1,795	0	0	658	0	0	917	0	0	0	0	9,640	0
150	Ferrigno	Alloc 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Total 6622	L147-150	21,570	1,795	0	0	658	0	0	917	0	0	0	0	18,200	0

**PART 36**

Ln	Acct	Description	Allocation	Interstate		Intrastate		Intrastate		Intrastate		Intrastate		Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	
<b>6623 Commercial Operations</b>														
<b>Call 1 - Local Business Office</b>														
End User service order processing														
		Presubscription	Alloc 26	3,092	3,092	0	0	0	0	0	0	0	0	0
152			Alloc 27	0	0	0	0	0	0	0	0	0	0	0
153		Directory Advertising	Alloc 28	20,586	0	0	0	0	0	0	0	0	0	20,586
154		All other	Alloc 21	32,763	14,066	0	0	5,721	0	4,009	0	0	0	9,827
155		End User payment & collection	Alloc 21	16,430	3,067	0	624	1,248	0	1,248	0	0	0	10,243
156		End User billing inquiry	Alloc 30	0	0	0	0	0	0	0	0	0	0	0
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0	0	0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0	0	0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0	0	0
160		Coin collection and admin	Alloc 35	0	0	0	0	0	0	0	0	0	0	0
161		Total Category 1	L112-160	72,871	20,165	0	624	6,969	0	5,257	0	0	0	39,356
<b>Call 2 - Revenue Accounting</b>														
Message Processing														
162		OB&C - Message Telephone	Alloc 36	14,536	7,130	1,420	0	2,987	0	2,999	0	0	0	0
163		OB&C - TWX	Alloc 36	0	0	0	0	0	0	0	0	0	0	0
164		OB&C - Local & Directory	Alloc 37	31,635	9,435	0	0	0	0	11,100	0	0	0	11,100
165		OB&C - Private Line	Alloc 38	0	0	0	0	0	0	0	0	0	0	0
166		Carrier Access Billing	Alloc 39	8,638	4,319	0	0	4,319	0	0	0	0	0	0
167		Subscriber Line Charge	Alloc 44	1,666	1,666	0	0	0	0	0	0	0	0	0
168			Alloc 29	0	0	0	0	0	0	0	0	0	0	0
169		Total Category 2	L162-168	56,475	22,550	1,420	0	7,306	0	14,099	0	0	0	11,100
170		Subtotal Categories 1 & 2	L161,169	129,346	42,715	0	2,044	14,275	0	19,356	0	0	0	50,956

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Intrastate		Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	
<b>Category 3 - Other Commercial</b>																				
171		Telecom Relay Service	Alloc 43	861	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	861	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174		Total Customer Operations	L144-146,151,173	46,825	6	2,844	0	15,223	5	20,393	4	0	0	0	0	0	0	0	0	78,914
175		Total Big Three Expenses	L123,126-127,130,174 (Less L119)	83,518	1,648	2,044	0	25,913	2,643	34,349	2,247	23,753	368,176							
<b>Corporate Operations Expenses</b>																				
176	6710	Executive & Planning	L175	11,226	222	275	0	3,483	356	4,644	302	3,194	49,489							
<b>6720 General &amp; Administrative</b>																				
177		Other Direct	Alloc 46	268	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
179		Other	L175	14,043	277	344	0	4,357	445	5,809	378	3,995	61,903							
180		Total 6720	L175,179	14,311	277	344	0	4,357	445	5,809	378	3,995	61,903							
181		Total Corporate Operations	L175,180	25,537	499	619	0	7,840	801	10,453	680	7,189	111,392							
182		Total Operating Expenses	L128,143,174,181	147,984	3,657	2,663	0	43,659	5,885	50,146	5,031	50,261	787,463							
<b>Operating Taxes</b>																				
183	7240	Ad Valorem Taxes - Allocated	L15	2,472	108	0	0	704	174	932	148	1,565	19,058							
184	7240	Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0							
185		Total 7240	L15-184	2,472	108	0	0	704	174	932	148	1,565	19,058							
186	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0							
187		Total Operating Exp & Taxes	L182,185,186	150,456	3,765	2,663	0	44,363	6,059	59,078	5,169	54,766	786,521							
188		Total Operating Exp & Taxes (Less Depreciation)	L187 Less 138-142	116,231	2,461	2,663	0	35,796	3,951	47,08	3,356	35,490	534,897							

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>Tax Adjustments</b>															
189	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L17	41	4	0	0	1	0	0	2	0	3	31	
193		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L41	5,720	254	0	0	1,653	408	2,188	347	3,670	44,360		
200	7540	Interest On Customer Dep	L41	0	0	0	1	0	0	0	0	0	0	0	0
<b>Rent Increases Account 5240</b>															
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L3	0	0	0	0	0	0	0	0	0	0	0	0
204	2230	COE - Transmission	L4	0	0	0	0	0	0	0	0	0	0	0	0
205	2310	Information Orig / Term	L8	0	0	0	0	0	0	0	0	0	0	0	0
206	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L191-200 Less 207	1,112,840	150,456	3,765	2,663	44,303	6,059	59,078	5,169	54,766	786,531		