



Vista-United Telecommunications

ORIGINAL

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July 31, 1998

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

Re: UNDOCKETED SPECIAL PROJECT  
980000A-SP  
Fair and Reasonable Rates

Dear Ms. Bayo:

Enclosed herewith is the original of Vista-United Telecommunications' responses to Part I., Embedded Cost Data, of the above referenced June 19, 1998 data request from the Division of Accounting and Financial Analysis. Vista-United is not and will not be providing responses to Part II., Total Service Long-Run Incremental Cost Data, as we do not have any such information which we can provide.

Copies of these responses are also simultaneously being provided to Tim Devlin - Director of Auditing and Financial Analysis, Walter D'Haeseleer - Director of Communications, Charles J. Beck - Deputy Public Counsel, and Michael A. Gross - Assistant Attorney General.

Should you have any questions regarding the information provided herein, please contact Bill Huttenhower of our office at (407) 827-2182.

Sincerely,

Lynn B. Hall  
Contracts and Tariffs Manager

ACK \_\_\_\_\_

AFB \_\_\_\_\_

APP Enclosures

CAC cc: Bill Huttenhower

CMF Jim Schumacher

CIF \_\_\_\_\_

EAG \_\_\_\_\_

LEG \_\_\_\_\_

LIV \_\_\_\_\_

GPC \_\_\_\_\_

RCH \_\_\_\_\_

SEC \_\_\_\_\_

WAS \_\_\_\_\_

OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

08130 AUG-3 88

FD-302 (REV. 11-15-83) REPORTING

Response to Data Request on Undocketed Special Project 980000A-SP: Fair and Reasonable Rates

Part I. Embedded Cost Data

1. Financial and Access Line Data

A. Please provide, on an FCC/FPSC basis, copies of the following (Lotus spreadsheets are included on the enclosed disc) for 1997

1. Schedule B-1 (Balance Sheet)
2. Schedule I-1 (Income Statement)
3. Schedule I-2 (Other Operating Taxes)
4. Schedule Z-8 (Average Access Lines in Service)

**See Attachment 1.**

2. Rate Base, Capital Structure, and Income Tax Data

A. Please provide copies of the worksheets used to develop the 12 month average balances of plant, depreciation reserve, plant under construction, plant held for future use, working capital items, and any other rate base amounts used in preparing the 1997 Part 36 Cost Study.

**See Attachment 2.**

B. Please provide the 12 month average balances (include the monthly balances and the average) of equity, long term debt, short term debt, customer deposits, deferred ITC, deferred income taxes and any other component included in the capital structure needed to prepare a December 31, 1997 capital structure on an earnings surveillance report (ESR) basis.

**See Attachment 3.**

- C. Please provide copies of the calculations needed to compute the cost rates of each component in the capital structure needed to prepare a December 1997 ESR.

If you propose a cost rate for equity which is different from your company's last authorized rate of return on equity, then provide copies of all materials, including analyses, studies and work papers relied upon by you in the determination of the cost of common equity.

**See Attachment 4.**

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

**The Florida specific tax rates are as follows:**

<b>Orange County Personal Property</b>	<b>1.60291%</b>
<b>Orange County Real Property</b>	<b>1.60791%</b>
<b>RCID Personal Property</b>	<b>0.92500%</b>
<b>RCID Real Property</b>	<b>0.92500%</b>
<b>Osceola County Unincorporated Personal Property</b>	<b>1.69105%</b>
<b>Osceola/Kissimmee Personal Property</b>	<b>2.14558%</b>
<b>Osceola/St. Cloud Personal Property</b>	<b>2.10895%</b>
<b>Regulatory</b>	<b>0.15%</b>
<b>State Income</b>	<b>5.5%</b>

- E. Has the tax basis of your depreciable assets been restated since electing price cap regulation? If so, why? Did the basis increase or decrease? What effect did the change have on your deferred tax and investment tax credit balances?

**Our tax basis in depreciable assets has not been restated since electing price cap regulation.**

3. Separations Data

A. Please prepare and file a 1997 Part 36 Separations Cost Study, on an FCC/FPSC basis, except for making the following assumptions:

- (1) Interstate - prepare as usual, i.e., SLU, appropriate weighted DEM, 25% gross allocator, etc.
- (2) Intrastate -
  - a. Use an unweighted DEM for interLATA and intraLATA operations.
  - b. Use SLU in place of SPF for interLATA and intraLATA operations.
  - c. Do not include RTB stock, materials and supplies or customer deposits in rate base.
  - d. Use the amount of working capital shown on the most recent ESR filed with the FPSC in place of cash working capital in the cost study.
  - e. Use 11.25% for the rate of return.
  - f. Intrastate operations should be divided into interLATA message toll, interLATA special, intraLATA message toll, intraLATA special, and any further breakdown of local which your system is capable of, such as EAS or local private line.

**See Attachment 5**

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

**See Attachment 5.**

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

**See Attachment 5.**

5. Please provide the amount of 1997 revenues (separately for residence and business, if available) for:

A. Non-recurring charges (installation charges, etc.)	\$ 397,835
B. Local Private Line	\$ 2,091,769
C. Extended Calling Services (ESC, \$ 25 plan, etc.)	\$ 194,325
D. Local Operator services (directory assistance, operator handled calls, etc.)	\$ 8,455
E. InterLATA Operator Services (directory assistance, operator handled calls, etc.)	\$ 225,214
F. InterLATA switched access charges	\$ 3,508,775
G. Other InterLATA revenue	\$ 4,901
H. IntraLATA MTS revenue	\$ 713,000
I. IntraLATA MABC revenue	\$ 324,317
J. Other IntraLATA revenue	\$ 117,538

6. Depreciation

For companies which do not file annual reports, please provide the following information for the calendar year ending December 31, 1997:

- A. For each depreciable account, please provide the account number, name and depreciation rate and associated parameters (life, salvage, reserve) utilized in your embedded cost study. Please designate whether the life relates to a projection life, average service life, remaining life, or ELG/remaining life, and when the depreciation rate was implemented.

**See Attachment 6.**

- B. For each depreciable account or sub-account where the depreciation rate and parameters listed in (A) above do not reflect those last prescribed by this Commission, do they reflect the most recent FCC depreciation prescription?

**No.**

- C. If the answer to (6B) is yes, please provide a copy of the relevant FCC order

**Not Applicable.**

D. If the answer to (6B) is no, please provide, for each account or sub-account, a detailed explanation, support, and justification for the life and salvage. This should include, at a minimum, the following:

- (1) Any substantiating factors utilized in determining the specific depreciation parameters, e.g., company planning, growth, technology, physical conditions, trends;

**The depreciation on account 2121.009 Office Trailers has been accelerated due to the construction of a new building. The trailers will be retired in September 1999 with a salvage value of \$0.**

- (2) Any statistical, mathematical, or other analysis as well as all calculations and numerical data used in determining each account's life and salvage parameters.

**The following parameters were used to calculate the depreciation rate:**

**Average Remaining Life in Years = 1.67**

**Reserve % = 56%**

**Salvage % = 0%**

**Remaining Life % = 26.35%**

- (3) Any and all workpapers and documents used in the development and determination of the depreciation parameters.

**This information can be found in Docket No. 930230-TL, which is Vista's last Depreciation Study.**

E. For calendar years 1996 and 1997, please provide the plant and reserve information requested in Schedules B-3 and B-4 attached.

**See Attachment 7.**

7. For companies which have restated or adjusted plant or reserve balances for regulatory purposes, since selecting price cap regulation, please provide the month and year of the restatement, the amount of the plant restatement, the amount of the reserve restatement, and a detailed explanation for the restatement.

**The plant and reserve balances have not been restated since selecting price cap regulation.**

**ATTACHMENT 1**

# BALANCE SHEET

## Schedule B-1

Company: Vista-United Telecommunications

December 31, 1997

Page 1 of 2

Account No.	Accounts	Amounts (\$)	
		Beginning of Year	End of Year
	<b>Current Assets</b>		
1130	Cash	\$261,197	\$1,035,720
1140	Special Cash Deposits		
1150	Working Cash Advance	2,033	65
1160	Temporary Investments	535,501	682,582
1180	Telecomm. Accounts Receivable	5,046,799	4,277,119
1181	Telecomm. Accounts Receivable Allowance	(113,085)	(226,719)
1190	Other Accounts Receivable		
1191	Accounts Receivable Allowance-Other		
1200	Notes Receivable		
1201	Notes Receivable Allowance		
1210	Interest and Dividends Receivable		
1220	Material and Supplies	1,011,919	795,616
1290	Prepaid Rents		
1300	Prepaid Taxes		
1310	Prepaid Insurance	13,963	11,682
1320	Prepaid Directory Expenses		
1330	Other Prepayments		
1350	Other Current Assets		
	<b>Total Current Assets</b>	<b>\$6,758,327</b>	<b>\$6,576,065</b>
	<b>Noncurrent Assets</b>		
1401	Investments in Affiliated Co.		
1402	Investments in Nonaffiliated Co.		
1406	Nonregulated Investments	30,003,709	28,563,627
1407	Unamortized Debt Issuance Expense		
1408	Sinking Funds		
1410	Other Noncurrent Assets		
1438	Deferred Maintenance & Retirements		
1439	Deferred Charges	25,268	27,473
1500	Other Jurisdictional Assets - Net		
	<b>Total Noncurrent Assets</b>	<b>\$30,028,977</b>	<b>\$28,591,100</b>
	<b>Telephone Plant in Service</b>		
2001	Telecomm. Plant in Service	49,318,581	51,643,698
2002	Property Held for Future Use		
2003	Plant under Construction	720,131	2,138,550
2005	Plant Adjustment		
2006	Nonoperating Plant		
	<b>Subtotal</b>	<b>\$50,038,712</b>	<b>\$53,782,248</b>
	<b>Less:</b>		
3100	Acc. Depreciation	19,374,429	22,005,544
3200	Acc. Depreciation-Held for Future Use		
3300	Acc. Depreciation-Nonoperating		
3410	Acc. Amort. - Capitalized Leases	151,924	160,909
3420	Acc. Amort. - Leasehold Improvements		
3500	Acc. Amort. - Intangible		
3600	Acc. Amort. - Other		
	<b>Subtotal</b>	<b>\$19,526,353</b>	<b>\$22,166,453</b>
	<b>Net Telephone Plant in Service</b>	<b>\$30,512,359</b>	<b>\$31,615,795</b>
	<b>TOTAL ASSETS</b>	<b>\$67,299,663</b>	<b>\$66,782,960</b>



# BALANCE SHEET

## Schedule B-1

Company: Vista-United Telecommunications

December 31, 1997

Page 2 of 2

Account No.	Accounts	Amounts (\$)	
		Beginning of Year	End of Year
	<b><i>Current Liabilities</i></b>		
4010	Accounts Payable	\$1,376,763	\$1,275,056
4020	Notes Payable		
4030	Advanced Billing and Payments	593,783	727,610
4040	Customers' Deposits	24,154	27,925
4050	Current Maturities - Long Term		
4060	Current Maturities - Capital Leases	3,505	
4070	Income Taxes - Accrued		
4080	Other Taxes - Accrued	703,214	237,772
4100	Net Current Deferred Op. Income Taxes		
4110	Net Current Deferred Nonop. Income Taxes		
4120	Other Accrued Liabilities	805,647	845,237
4130	Other Current Liabilities	132,277	325,672
	<b><i>Total Current Liabilities</i></b>	<b>\$3,639,343</b>	<b>\$3,439,272</b>
	<b><i>Long-Term Debt</i></b>		
4210	Funded Debt		
4220	Premium on Long-Term Debt	-	
4230	Discount on Long-Term Debt		
4240	Reacquired Debt		
4250	Obligations under Capital Leases		
4260	Advanced from Affiliated Companies		
4270	Other Long-Term Debt		
	<b><i>Total Long-Term Debt</i></b>	<b>\$0</b>	<b>\$0</b>
	<b><i>Other Liabilities and Deferred Credits</i></b>		
4310	Other Long-Term Liabilities		
4320	Unamortized Operating ITC - Net		
4330	Unamortized Nonoperating ITC - Net		
4340	Net Noncur. Def. Oper. Income Taxes		
4350	Net Noncur. Def. Nonoper. Inc. Taxes		
4360	Other Deferred Credits	354,845	421,065
4370	Other Juris. Liab. & Def. Credits		
	<b><i>Total Other Liab. &amp; Def. Credits</i></b>	<b>\$354,845</b>	<b>\$421,065</b>
	<b><i>Stockholder's Equity</i></b>		
4510	Capital Stock		
4520	Additional Paid-in Capital		
4530	Treasury Stock		
4540	Other Capital		
4550	Retained Earnings	63,305,475	62,922,623
9999	Headquarters Control		
	<b><i>Total Stockholder's Equity</i></b>	<b>\$63,305,475</b>	<b>\$62,922,623</b>
	<b><i>TOTAL LIABILITIES AND EQUITY</i></b>	<b>\$67,299,663</b>	<b>\$66,782,960</b>

# INCOME STATEMENT

## SCHEDULE I-1

Company: *Vista-United Telecommunications*

For the years ended December 31, 1996 and 1997

Page 1 of 4

Account No.	Accounts	Amounts (\$)		
		1997		Total Company 1996
		Total Company	Intrastate	
<b>OPERATING REVENUES</b>				
5001	Basic Area	\$4,046,173	\$4,046,173	\$2,721,614
5002	Extended Area			
5003	Cellular Mobile			
5004	Other Mobile Service			
5010	Public Telephone	527,749	527,749	873,879
5040	Local Private Line	2,091,769	2,091,769	1,987,005
5050	Customer Premises			
5060	Other Local Exchange	397,879	397,879	557,691
5069	Other Local Ex. Settlements	23,174	23,174	19,903
	<b>Total Local Net. Service</b>	<b>7,086,744</b>	<b>7,086,744</b>	<b>6,160,092</b>
5081	End User	933,197		641,388
5082	Switched Access	5,583,695		6,566,063
5083	Special Access	781,495		722,395
5084	State Access	3,513,676	3,513,676	2,785,014
	<b>Total Network Access</b>	<b>10,812,063</b>	<b>3,513,676</b>	<b>10,714,860</b>
5100	Long Distance Message	768,291	768,291	671,715
5111	Long Distance Inward			71
5112	Long Distance Outward	289	289	472
5121	Subvoice Grade LD Private Net.			
5122	Voice Program Grade LD			
5123	Audio Program Grade LD			
5124	Video Program Grade LD			
5125	Digital Transmission LD			
5126	LD Private Network Switching			
5128	Other LD Private Network			
5129	Other LD Private Net. Settle	125,640	125,640	90,997
5160	Other LD Revenue	20	20	6
5169	Other LD Revenue Settle.	494,239	494,239	666,857
	<b>Total LD Network</b>	<b>1,388,479</b>	<b>1,388,479</b>	<b>1,430,118</b>
5230	Directory	362,770	362,770	347,635
5240	Rent	1,452,431	1,294,549	1,520,488
5250	Corporate Operations			
5261	Special Billing Arrangement			
5262	Customer Operations			
5263	Plant Operations			
5264	Other Incidental Regulated Rev.	259,831	259,831	100,482
5269	Other Revenue Settle.			
5270	Interstate Billing & Collection	148,659		112,276
	Intrastate Billing & Collection	33,211	33,211	28,897
5301	Uncollectible Revenue-Tele.	(143,160)	(143,160)	(36,000)
5302	Uncollectible Revenue-Other			
	<b>Total Miscellaneous</b>	<b>2,113,742</b>	<b>1,807,201</b>	<b>2,073,778</b>
<b>TOTAL OPERATING REVENUES</b>				
		<b>21,401,028</b>	<b>13,796,100</b>	<b>20,378,848</b>

**INCOME STATEMENT  
SCHEDULE I-1**

Company: Vista-United Telecommunications

For the years ended December 31, 1996 and 1997

Page 2 of 4

Acct. No.	Account	1997 Total	1996 Total
	<b>Plant Specific Exp.</b>		
6112	Motor Vehicle	548,587	528,304
6113	Aircraft		
6114	Vehicle		
6115	Garage Work Equip.		
6116	Other Work Equip.		
	<b>Total Network Support</b>	<b>48,587</b>	<b>28,304</b>
6121	Land & Building	322,635	288,424
6122	Furniture & Artwork	11,352	11,536
6123	Office Equip.	106,305	87,488
6124	Gen. Purpose Computer	743,784	559,361
	<b>Total General Support</b>	<b>1,184,076</b>	<b>946,809</b>
6211	Analog Electronic		
6212	Digital Electronic	236,663	243,373
6215	Electro-mechanical		
	<b>Total CO Switching</b>	<b>236,663</b>	<b>243,373</b>
6220	Operator Systems		4,011
6231	Radio Systems		
6232	Circuit Equip.	684,118	660,642
	<b>Total Circuit Equip</b>	<b>684,118</b>	<b>664,653</b>
6311	Station Apparatus		588
6341	Large PBX		
6351	Public Tele Terminal	89,573	224,319
6362	Other Terminal Equip.	85	2,161
	<b>Total Info. Orig/Term</b>	<b>89,658</b>	<b>227,068</b>
6411	Poles		
6421	Aerial Cable	2,075	1,586
6422	Underground Cable	221,971	125,327
6423	Buried Cable	670,047	531,780
6424	Submarine Cable		3,088
6425	Deep Sea Cable		
6426	Intrabuilding Network		
6431	Aerial Wire		
6441	Conduit Systems	22,137	21,042
	<b>Total Cable &amp; Wire</b>	<b>916,230</b>	<b>682,823</b>
	<b>Total Plant Specific</b>	<b>3,159,332</b>	<b>2,793,030</b>
	<b>Plant Nonspecific Exp</b>		
6510	Other Property Plt	26,575	28,191
6531	Power	185,420	176,572
6532	Network Admin	345,887	299,582
6533	Testing	46,674	49,314
6534	Plant Op. Admin	398,553	422,519
6535	Engineering	641,338	614,818
	<b>Total Network Op</b>	<b>1,644,447</b>	<b>1,590,996</b>

**INCOME STATEMENT**  
**SCHEDULE I-1**

Company: *Vista-United Telecommunications*

For the years ended December 31, 1996 and 1997

Page 3 of 4

Acct. No.	Account	1997 Total	1996 Total
6540	Access	\$249,274	\$250,103
6561	Depreciation - TPIS	4,410,245	3,928,241
6562	Depreciation - PHFU		
6563	Amortization - Tangible	2,032	5,863
6564	Amortization - Intang.		
6565	Amortization - Other		
	<b>Total Depr. &amp; Amort.</b>	4,412,277	3,934,104
	<b>Total Plt Nonspecific</b>	6,305,998	5,775,203
	<b>Customer Operations</b>		
6611	Product Management	79,037	65,385
6612	Sales		
6613	Product Advertising	11,213	6,227
	<b>Total Marketing</b>	90,250	71,612
6621	Call Completion	1,136,852	1,035,456
6622	Number Service	43,461	32,165
6623	Customer Service	1,303,514	1,800,587
	<b>Total Services</b>	2,483,827	2,868,208
	<b>Total Customer Op</b>	2,574,077	2,939,820
	<b>Corporate Operations</b>		
6711	Executive	192,721	218,277
6712	Planning		
6721	Accounting/Finance	456,573	453,339
6722	External Relations	67,023	54,169
6723	Human Resources	166,569	173,433
6724	Info Management	204,295	90,900
6725	Legal	146,314	64,323
6726	Procurement	146,151	134,243
6727	Research/Development	15,612	52,123
6728	Other Gen & Admin.	365,548	257,462
	<b>Total Corporate Op</b>	1,760,806	1,498,269
	<b>TOTAL OPERATING EXP</b>	13,800,213	13,006,322

**INCOME STATEMENT**  
**SCHEDULE I-1**

Company: *Vista-United Telecommunications*  
For the years ended December 31, 1996 and 1997

Page 4 of 4

Account No.	Accounts	Amounts (\$)	
		1997 Year	1996 Year
7110	Income from Custom Work	555,919	537,117
7130	Return from Nonreg. Use of Reg. Fac.		
7140	Gain/Loss from Foreign Exchange		
7150	Gain/Loss from Disp. of Land/Artwork		
7160	Other Operating Gains and Losses	53,278	39,551
	<b>Other Op. Inc. &amp; Expenses</b>	109,197	76,668
7210	Operating ITC	(128,656)	(131,451)
7220	Operating Federal Income Taxes	2,320,556	2,275,415
7230	Operating State & Local Income Taxes	385,591	378,085
7240	Other Operating Taxes	754,099	666,362
7250	Provision for Deferred Op. Taxes-Net	(230,243)	(281,638)
	<b>Total Operating Taxes</b>	3,101,347	2,906,773
	<b>Net Operating Income</b>	4,608,665	4,542,421
7310	Dividend Income		
7320	Interest Income		
7330	Income from Sinking & Other Funds		
7340	Allow. for Funds Used During Const.		
7350	Gain/Loss from the Disp. of Property		60,712
7360	Other Nonoperating Income		
7370	Special Charges	4,523	9,507
	<b>Total Nonop. Income &amp; Exp.</b>	4,523	70,219
7410	Nonop. ITC - Net		
7420	Nonop. Federal Income Taxes		
7430	Nonop. State & Local Income Taxes		
7440	Nonop. Other Taxes		
7450	Prov. for Def. Nonop. Inc. Tax-Net		
	<b>Total Nonop. Taxes</b>		
7510	Interest on Funded Debt		
7520	Interest Expense - Capital Leases	41	503
7530	Amortization of Debt Issuance Exp		
7540	Other Interest Deductions	412	464
	<b>Total Interest &amp; Related Items</b>	453	967
7610	Extraordinary Income Credits		23,847
7620	Extraordinary Income Charges		
7630	Curr. Inc Tax Effect of Ex. Items-Net		
	<b>Total Extraordinary Items</b>	0	23,847
7910	Inc. Effect of Juris. Ratemaking Diff.		
7990	Nonregulated Net Income	6,660,101	5,872,784
	<b>NET INCOME</b>	11,263,790	10,320,172



## Average Access Lines in Service

### Schedule Z-8

Company: *Vista-United Telecommunications*

For the Year Ended December 31, 1997

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	1,198
2. Business Lines (B-1, 2, 4, etc.)	6,282
3. Centrex Lines	0
4. PBX Trunks	5,360
5. Key System Lines	270
6. Subtotal (Line 1 thru Line 5)	13,110
7. Teletypewriter Lines	0
8. Foreign Exchange Lines	67
9. Service Telephone Lines	782
10. Other Lines	839
11. Total (Line 6 thru Line 10)	14,798

**Footnotes:**

(a) Include lines terminating in customer owned equipment.

(b) Average is the average of the twelve monthly averages.

**ATTACHMENT 2**









Acct #	Account Name	Dec 96	Jan 97	Feb 97	Mar 97	Apr 97	May 97	Jun 97	Jul 97	Aug 97	Sep 97	Oct 97	Nov 97	Dec 97	Average
	<b>Regulated Plant In Service</b>														
	4 CABLE DSCP-BLOCK	147912	143882	149872	153232	158572	155229	151779	152173	127757	143765	177744	171352	175529	157972
	5 CBL BUNDLED HTL FILL-ISC	201225	211237	211346	212871	212964	212966	213334	213172	225422	233422	233472	231122	244271	222591
	3 CBL DSCP-BLOCK-ORCE-CLA	135433	136725	141947	151278	156627	163174	174535	181797	211224	211272	229227	231122	247976	197162
	18 CABLE NET BUNDLED FULLIDE	371854	371854	371854	371854	371854	371854	371854	371854	371854	371854	371854	371854	371854	371854
	19 HDX-VOICE-CATV-ORCE-CLA	6518	17522	13447	18922	17522	22515	25571	24158	28279	32762	42111	44855	4715	25289
	Subtotal Buxter Cable	2316292	2318971	2372943	2414422	2451789	2473379	2481519	2528941	2546792	2578138	2619421	2622211	2644661	2496054
	<b>2424 Submarine Cable</b>														
	1 CABLE SUBMARPIC	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713
	Subtotal Submarine Cable	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713	12713
	<b>2426 IntraBuilding Cable</b>														
	1 3UTRABLDG HTWK CBL METAL	1898	7142	5742	5742	7632	7632	7632	7632	7632	7632	7632	7632	7632	7632
	2 1UTRA BLD HTWK CBL SSC	32522	37522	32899	32899	32899	32899	32899	32899	32899	32899	32899	32899	32899	32899
	3 2UTRABLDG NET CB FULLIDE	4878	4878	4878	4878	4878	4878	4878	4878	4878	4878	4878	4878	4878	4878
	Subtotal IntraBuilding Cable	17722	17722	17722	17722	17722	17722	17722	17722	17722	17722	17722	17722	17722	17722
	<b>2441 Underground Conduit</b>														
	1 CONDUIT UNDERGROUND-2905	518272	518274	5186833	5186446	5194229	5236427	5195145	5199771	5224824	5235747	5227147	547773	5428474	521842
	2 CONDUIT UNDERGROUND-SEC	1786673	1787241	1787243	1787266	1796866	1796866	1797424	1794229	1854823	1854823	1854823	1854823	1854823	181797
	Subtotal Underground Conduit	4969345	4969762	4974076	4973512	4991095	4993293	4992569	4993970	5079647	5089570	5082070	5079647	5079647	4969345
	Subtotal Cable and Wire Assets	18132581	18187332	18275032	18362802	18559689	18642037	18642251	18825945	18942262	18946376	19048641	19186711	19774342	18739432
	<b>2600 Capital Leases</b>														
	2 AS 411	21172	211872	211872	211872	211872	211872	211872	211872	211872	211872	211872	211872	211872	211872
	3 LASER PRINTER	38218	38218	38218	38218	38218	38218	38218	38218	38218	38218	38218	38218	38218	38218
	103 AS 413 CONTRA	77761	77761	77761	77761	77761	77761	77761	77761	77761	77761	77761	77761	77761	77761
	103 LASER PRINTER CONTRA	13821	13821	13821	13821	13821	13821	13821	13821	13821	13821	13821	13821	13821	13821
	Subtotal Capital Leases	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499
	Subtotal Capital Leases	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499	161499
	Subtotal Regulated Plant In Service	49318686	49460080	49616662	49893541	48229424	48638639	48508039	49883928	50159780	50367850	50747152	51431672	51644370	49738227







Acct #	Account Name	Dec 86	Jan 87	Feb 87	Mar 87	Apr 87	May 87	Jun 87	Jul 87	Aug 87	Sep 87	Oct 87	Nov 87	Dec 87	Average
<b>Regulated Accumulated Depreciation</b>															
1	3 A/D UNDERPAD CABLE-3C	21457	21187	19738	16658	17221	20223	24261	29382	33381	36748	41252	44181	47422	37381
2	3 A/D FC JIBBT TELFONE-2C	38325	38422	39513	42271	41985	41762	42627	43314	44273	44982	45789	46591	47422	44216
	Subtotal Underground Cable														
<b>3422 Buried Cable</b>															
1	1 ACC DFC CBL B/W METAL F	5947	6418	8183	8158	8295	8331	8338	8412	8492	8578	8628	8708	8781	8381
2	2 ACC DFC CABLE F / BURIED	2823	2754	2762	2789	2741	2839	2848	2878	2888	2928	2978	2978	3058	2911
3	3 ACC DFC BURIED METALIC	3	5	7	7	7	13	13	13	13	21	22	24	24	14
4	4 ACC DFC CABLE DFC-150	7829	813	7251	7793	8714	9573	10278	11138	11878	12538	13238	14118	14878	11118
5	5 A/D CBL B/W HTS FILL-2C	4891	5751	6818	7849	8321	9351	11721	12131	13131	14131	15131	16131	17131	13131
6	6 A/D CBL DFC-150W-2C	2254	255	258	258	258	258	258	258	258	258	258	258	258	258
7	7 A/D CBL DFC-150W-2C	2254	255	258	258	258	258	258	258	258	258	258	258	258	258
8	8 A/D CBL MET B/W FILLID	37853	37853	37853	37853	37853	37853	37853	37853	37853	37853	37853	37853	37853	37853
9	9 A/D DUCT MID-VOLTC-INT	37	37	37	37	37	37	37	37	37	37	37	37	37	37
	Subtotal Buried Cable	127913	138754	159734	158154	158268	168355	178344	184578	195591	207678	216228	223128	231442	193278
<b>3424 Submarine Cable</b>															
1	1 ACC DFC CABLE SUBMARI	1141	1154	1168	1182	1196	1210	1224	1237	1251	1264	1278	1291	1304	1228
	Subtotal Submarine Cable														
<b>3426 IntraBuilding Cable</b>															
1	1 ACC DFC 18155 1800 CBL	3	3	6	6	12	12	18	18	24	24	30	30	36	21
2	2 ACC DFC 187810 CBL-2C	1865	244	224	244	258	276	294	312	330	348	366	384	402	312
3	3 A/D INTRABLDG HT TOLLICE	677	677	677	677	677	677	677	677	677	677	677	677	677	677
	Subtotal IntraBuilding Cable	7452	7858	9165	9172	9178	9184	9190	9196	9202	9208	9214	9220	9226	9232
<b>3441 Underground Conduit</b>															
1	1 ACC DFC CONDUIT UNDERG	41813	42180	43706	44613	45526	46439	47352	48265	49178	50091	50954	51867	52780	47182
2	2 A/D CONDUIT UNDER-2C	2938	3135	3263	3462	4032	4395	4758	5121	5484	5847	6210	6573	6936	5732
	Subtotal Underground Conduit	44721	45315	46969	48075	49521	51434	52810	54386	56062	57838	59664	61490	63316	52514
	Subtotal Cable and Wire Assets	578472	586648	595323	602888	615283	625973	636790	646561	656766	667188	676522	686882	698046	636481
	Subtotal Regulated Accumulated Depreciation	1952626	1986812	2020637	2058583	1824470	1952719	1986815	2022950	2059683	2182542	2145369	2183138	2216867	2043762



Acct # Account Name	Dec 96	Jan 97	Feb 97	Mar 97	Apr 97	May 97	Jun 97	Jul 97	Aug 97	Sep 97	Oct 97	Nov 97	Dec 97	Average
1 Regulated Plant Under Construction														
2000 Other Plant														
2003 Plant Under Construction														
- 3 JCSB IN POC ADD S-T	716286	73737	763942	815299	187596	324224	344327	377439	694779	873391	1792265	1277718	2124777	944811
- 3 JCSB IN POC ADD WDR	3843	3843	3843	3843	3843	4128	4128	4128	4128	4128	4127	1842	3842	3842
Subtotal Plant Under Construction	721311	735593	787824	823142	191439	324454	348455	377427	698903	882519	1796425	1279541	2128556	948670
Subtotal Other Plant	920131	734583	767804	823142	191439	330454	348855	379027	668903	882519	1808839	1293941	2138556	910670
Subtotal Regulated Plant Under Construction	720131	734583	787804	823142	191439	330454	348855	379027	668903	882519	1808835	1293941	2138556	910670

Unaffiliated Telecommunications  
Lines Held for Future Use - 11 Month Average

Account Name	Dec 96	Jan 97	Feb 97	Mar 97	Apr 97	May 97	Jun 97	Jul 97	Aug 97	Sep 97	Oct 97	Nov 97	Dec 97	Average
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DO NOT USE FOR OTHER THAN THIS APPLICATION

Acct #	Account Name	Dec 96	Jan 97	Feb 97	Mar 97	Apr 97	May 97	Jun 97	Jul 97	Aug 97	Sep 97	Oct 97	Nov 97	Dec 97	Average
<b>1200 Materials and Supplies</b>															
<b>1220 Materials and Supplies</b>															
1095898	2 INVENTORY PURCHASES	1389421	142267	142267	1317895	1519853	155207	1788778	242277	357412	282277	278724	145172	182594	182594
205513	5 INVENTORY PURCHASES	205513	205513	205513	205513	205513	205513	205513	205513	205513	205513	205513	205513	205513	205513
1138372	6 INVENTORY PURCHASES	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372	1138372
205524	7 INVENTORY PURCHASES	205524	205524	205524	205524	205524	205524	205524	205524	205524	205524	205524	205524	205524	205524
1062	8 INVENTORY PURCHASES	1062	1062	1062	1062	1062	1062	1062	1062	1062	1062	1062	1062	1062	1062
2283	9 INVENTORY PURCHASES	2283	2283	2283	2283	2283	2283	2283	2283	2283	2283	2283	2283	2283	2283
3282	10 INVENTORY PURCHASES	3282	3282	3282	3282	3282	3282	3282	3282	3282	3282	3282	3282	3282	3282
62115	11 INVENTORY PURCHASES	62115	62115	62115	62115	62115	62115	62115	62115	62115	62115	62115	62115	62115	62115
107541	12 INVENTORY PURCHASES	107541	107541	107541	107541	107541	107541	107541	107541	107541	107541	107541	107541	107541	107541
828494	13 INVENTORY PURCHASES	828494	828494	828494	828494	828494	828494	828494	828494	828494	828494	828494	828494	828494	828494
828165	14 INVENTORY PURCHASES	828165	828165	828165	828165	828165	828165	828165	828165	828165	828165	828165	828165	828165	828165
373	15 INVENTORY PURCHASES	373	373	373	373	373	373	373	373	373	373	373	373	373	373
118991	16 INVENTORY PURCHASES	118991	118991	118991	118991	118991	118991	118991	118991	118991	118991	118991	118991	118991	118991
659116	17 INVENTORY PURCHASES	659116	659116	659116	659116	659116	659116	659116	659116	659116	659116	659116	659116	659116	659116
121189	18 INVENTORY PURCHASES	121189	121189	121189	121189	121189	121189	121189	121189	121189	121189	121189	121189	121189	121189
1078	19 INVENTORY PURCHASES	1078	1078	1078	1078	1078	1078	1078	1078	1078	1078	1078	1078	1078	1078
1213	20 INVENTORY PURCHASES	1213	1213	1213	1213	1213	1213	1213	1213	1213	1213	1213	1213	1213	1213
17524	21 INVENTORY PURCHASES	17524	17524	17524	17524	17524	17524	17524	17524	17524	17524	17524	17524	17524	17524
348393	22 INVENTORY PURCHASES	348393	348393	348393	348393	348393	348393	348393	348393	348393	348393	348393	348393	348393	348393
1011829	23 INVENTORY PURCHASES	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829	1011829
Subtotal Materials and Supplies		805988	805988	819603	777312	862841	877842	979088	900075	889302	807527	786339	648513	795623	839500
<b>1200 Regulated Materials and Supplies</b>															
Subtotal Regulated Materials and Supplies		805988	805988	819603	777312	862841	877842	979088	900075	889302	807527	786339	648513	795623	839500

**ATTACHMENT 3**

Vista-United Telecommunications														
Average Capital														
12 Month Average Balance														
	Dec-96	Jan-97	Feb-97	Mar-97	Apr-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Average
Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits	24,150	24,500	24,571	24,258	24,850	25,424	27,278	26,024	26,000	26,043	26,174	25,950	27,922	25,507
Common Equity	33,909,815	34,318,287	33,798,513	33,397,669	33,066,363	30,942,548	31,502,399	31,678,711	31,711,672	30,615,732	31,370,041	32,704,511	35,108,717	32,469,645
Investment Tax Credit	751,139	-	-	-	-	-	-	-	-	-	-	-	822,484	696,811
Cost Free Capital	2,314,910	-	-	-	-	-	-	-	-	-	-	-	2,751,373	2,533,142
Total Capital	37,000,014	34,342,877	33,823,084	33,421,997	33,111,013	30,967,970	31,529,677	31,704,735	31,737,672	30,641,775	31,396,215	32,730,461	38,510,496	35,715,185

Acct # Account Name  
1 Regulated Deposits

500

- 1 4 SEP-8772
- 1 5 SEP-8772-FRUE SEP-8772
- 1 4 SAU-82 SECURITV SEP-8772
- 1 11 SEP-8772 C2079A
- 1 14 SECURITV SEP-8772 C2079A

Subtotal

Subtotal

Subtotal Regulated Deposits

	Dec 96	Jan 97	Feb 97	Mar 97	Apr 97	May 97	Jun 97	Jul 97	Aug 97	Sep 97	Oct 97	Nov 97	Dec 97	Average
1 4 SEP-8772	45159-	46156-	45152-	45224-	46223-	48189-	51194-	4745-	48339-	45454-	4375-	45222-	52342-	49470-
1 5 SEP-8772-FRUE SEP-8772	2527-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-
1 4 SAU-82 SECURITV SEP-8772	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-	4399-
1 11 SEP-8772 C2079A	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-
1 14 SECURITV SEP-8772 C2079A	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-	2524-
Subtotal	24150-	24590-	24571-	24790-	24650-	25424-	27760-	76374-	74888-	74883-	74374-	75962-	73877-	75584-
Subtotal Regulated Deposits	24150-	24590-	24571-	24790-	24650-	25424-	27760-	76374-	74888-	74883-	74374-	75962-	73877-	75584-

**ATTACHMENT 4**

Company: Vista-United Telecommunications

12 Months Ended: December 31, 1997

AVERAGE CAPITAL	(1)	(2)	(3)	(4)	(5)	(6)	(7) COST RATE			(8) WEIGHTED COST RATE		
	Average Per Books	Specific Adjustment	Pro Rata Adjustment	Adjusted Amount	% of Total	Floor	Midpoint	Ceiling	Floor	Midpoint	Ceiling	
Total Company												
1. Long Term Debt	\$0	\$0	\$0	\$0	0.00%		10.30%				0.00%	
2. Short Term Debt	0	0	\$0	\$0	0.00%		0.00%				0.00%	
3. Preferred Stock	0	0	\$0	\$0	0.00%		0.00%				0.00%	
4. Customer Deposits	25,587	0	\$0	\$25,587	0.07%		8.00%				0.01%	
5. Common Equity	32,469,645	0	\$0	\$32,469,645	90.91%	11.00%	12.00%	13.00%	10.00%	10.91%	11.82%	
6. Investment Tax Credits	686,811	0	\$0	\$686,811	1.92%		0.00%		0.00%	0.00%	0.00%	
7. Cost Free Capital	2,533,142	0	\$0	\$2,533,142	7.09%		0.00%				0.00%	
8. Total Capital	<u>\$35,715,185</u>	<u>\$0</u>	<u>\$0</u>	<u>\$35,715,185</u>	<u>100.00%</u>				<u>10.01%</u>	<u>10.92%</u>	<u>11.82%</u>	



**ATTACHMENT 5**

VISTA UNITED TELECOMMUNICATIONS  
 SUMMARY DEVELOPMENT OF INTERSTATE PART 36 REVENUE REQUIREMENT  
 FOR YEAR ENDING DECEMBER 31, 1997

	Source	INTERSTATE MESSAGE	INTERSTATE SPECIAL	TOTAL COMPANY
1. Plant in Service	Part 36, Form 1, Ln 15	14,307,106	3,215,219	49,506,209
2. Plant Under Construction	Part 36, Form 1, Ln 17	263,180	59,144	910,670
3. Net Investment	Part 36, Form 2, Ln 39	8,869,231	1,880,384	29,810,475
4. Rate of Return	FCC Authorized	0.1125000	0.1125000	
5. Return	(Line 3 x 4)	997,788	211,543	
6. AFUDC	Part 36, Form 11, Ln 192	0	0	0
7. Net Return	(Lines 5 - 6)	997,788	211,543	
8. Fixed Charges	Part 36, Form 11, Ln 199	6	1	21
9. Investment Tax Credit	Part 36, Form 11, Ln 191	97,228	21,850	336,434
10. Other FIT Adjustments	Part 36, Form 11, Ln 195	(10,620)	(2,387)	(36,748)
11. Subject to FIT	(Lines 7-8-9-10)	911,174	192,079	
12. Federal Income Tax @ 53.84610%		490,632	103,427	
13. Other SIT Adjustments	Part 36, Form 11, Ln 198	(60,047)	(13,494)	(207,778)
14. Subject to SIT	(Lines 11+12-13)	1,461,853	309,000	
15. State Income Tax @ 5.82010%		85,081	17,984	
16. Return + FIT + SIT	(Lines 7-9+12+15)	1,476,273	311,104	
17. Expenses and Taxes	Part 36, Form 11, Ln 208	4,452,965	822,543	14,292,102
18. Subtotal	(Lines 16+17)	5,928,338	1,133,647	
19. Gross Receipts Tax @ 0.000000%		0	0	
20. Subtotal	(Line 18+19)	5,928,338	1,133,647	
21. Psc Fee @ 0.000000%		0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	5,928,338	1,133,647	



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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

Input 2

**CENTRAL OFFICE EQUIPMENT**

**INFORMATION ORIGINATOR TERMINATION**

**CABLE & WIRE FACILITIES**

Account	Cat	Per Study
2210	2	0
	3	9,783,440
	5	0
<b>Total</b>		<b>9,783,440</b>
2220	1	
Intrept Bds		0
Info Bds		0
Ser Obs Bds		0
Oth Bds		771,610
<b>Total</b>		<b>771,610</b>
2230	4.11	0
	4.121	77,236
	4.122	0
	4.123	0
	4.13	11,597,792
	4.21	0
	4.22	0
	4.23	239,486
	4.3	0
<b>Total</b>		<b>12,014,514</b>

	Mng Tel	Spl Svc	Per Study
<b>CAL1</b>			
2351	718,205	0	718,205
2362	53,754	0	53,754
Coinless Pay	0	0	0
<b>Total</b>	<b>771,959</b>	<b>0</b>	<b>771,959</b>
<b>CAL2</b>			
2311	0	0	0
2321	0	0	0
2341	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 2310</b>	<b>771,959</b>	<b>0</b>	<b>771,959</b>

Account	Cat	Per Study
2410	1	18,486,742
	2.1	45,835
	2.2	0
	2.3	0
	2.4	0
	3	64,646
	4	0
<b>Total</b>		<b>18,597,223</b>

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	48,587
6120	General Support	1,184,074
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	236,663
6220	Operator Systems	0
6230	Central Office Transmission	684,118
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	89,658
6410	Cable and Wire Facilities	916,230
	Total Plant Specific	3,159,330
6510	Other Property, Plant & Equipment	26,575
6530	Network Operations	1,617,872
6540	Access Expense	0
6561	Depreciation	4,401,236
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	3,770
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	4,405,006
	Total Plant Non-Specific Operations	6,049,453
6610	Marketing	90,250
6620	Services	2,483,827
	Total Customer Operations	2,574,077
6710	Executive and Planning	192,721
6720	General and Administrative	1,568,058
	Total Corporate Operations	1,760,809
7240	Ad Valorem	743,498
7370	Special Charges	4,523
	Total Operating Expenses & Taxes	14,291,690



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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

Input 5

**OPERATOR EXPENSE**

	Amount
1 Operator	1,131,153
2 Outside Operator	0
3 Total Operator	<u>1,131,153</u>

**DIRECTORY EXPENSE**

	Amount
4 Classified	0
5 Alpha	43,461
6 Foreign	0
7 TWX	0
8 Total Directory	<u>43,461</u>

**COMMERCIAL OPERATIONS**

Category 2 - Rent/mtg. Accounting	Amount
9 Message Processing	40,597
10 OB&C - Message Tel	0
11 OB&C - Private Line	0
12 OB&C - Local & Directory	0
13 OB&C - TWX	41,392
14 Carrier Access Billing	109,706
15 Subscriber Line Charge	2,178
16 Total Category 2	<u>193,873</u>

**Category 3 - Other Commercial**

17 Telecom Relay Service	5,699
18 Other	0
19 Total Category 3	<u>5,699</u>

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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

Input 6

COMMERCIAL OPERATIONS

Account 6622 - Local Business Office Category 1 End User Service Order Processing	Total Company	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		EAS	Local
		InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA		
1 Local	505,156																505,156
2 Directory	0																0
3 Message Tel	10,725	2,681	0	0	1,609	0	0	0	0	0	0	0	0	0	6,435	0	0
4 Private Line	150,689	54,162	0	0	2,145	0	0	0	0	0	0	0	0	0	94,382	0	0
5 Presubscription	536	536															
6 Total	667,106	3,217	54,162	0	1,609	2,145	0	0	0	0	0	0	0	0	94,382	0	505,156
7 End User Payment and Collection																	
8 Local	9,437															9,437	
9 Message Tel	65,836	39,669	0	0	7,372	0	0	0	0	0	0	0	0	0	18,795	0	0
10 Private Line	5,959	0	0	0	0	0	0	0	0	0	0	0	0	0	5,959	0	0
11 Subscriber Line Charge	2,191	2,191															
12 Total	83,423	41,860	0	0	7,372	0	0	0	0	0	0	0	0	0	18,795	0	9,437
13 End User Billing Inquiry																	
14 Local	27,254															27,254	
15 Message Tel	2,336	2,336	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Private Line	42,439	16,353	0	0	3,115	0	0	0	0	0	0	0	0	0	22,971	0	0
17 Subscriber Line Charge	0	0															
18 Total	72,029	2,336	16,353	0	3,115	0	0	0	0	0	0	0	0	0	22,971	0	27,254
19 IXC Service Order Processing																	
20 Switched Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Private Line	23,840	8,582	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Billing and Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Total	23,840	8,582	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 IXC Payment and Collection																	
25 Switched Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Private Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Billing and Collection	0	0	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	0	0
29 IXC Billing Inquiry																	
30 Switched Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Private Line	13,371	5,215	0	0	8,156	0	0	0	0	0	0	0	0	0	0	0	0
32 Billing and Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 Total	13,371	5,215	0	0	8,156	0	0	0	0	0	0	0	0	0	0	0	0
34 Coin Collection and Administration																	
35 Joint P.S.	249,872	179,612	0	0	14,570	0	0	0	0	0	0	0	0	0	7,274	0	48,416
36 Total Category 1	1,109,641	227,025	84,312	0	23,551	28,674	0	0	0	0	0	0	0	0	123,312	0	590,263



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

Vista-United Telecommunications, Inc.  
 Study No.: 210330-97-1

Input 7

PARL36 - DIRECT ASSIGNMENTS

	Total Company	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
		InterLATA Message	InterLATA P/L	InterLATA Message	InterLATA P/L	InterLATA Message	InterLATA P/L	InterLATA Message	InterLATA P/L	InterLATA Message	InterLATA P/L	InterLATA Message	InterLATA P/L		
1 Account 1500 - Other Jurisdictional Assets	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
3 Account 4370 - Other Jur Liab & Def Credit	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
5 Outside Operator Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Subscriber Line Charge	2,178	2,178	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Telecom. Relay Service (TRS)	5,699	5,699	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Account 6720 - Direct Assignments	41,526	41,526	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
10 Account 7240 Direct - Ad Valorem Taxes	11,397	11,397	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



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	0.625707	0.000000	0.207800	0.017869	0.000000	0.148624	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	0.250000	0.000000	0.124622	0.010723	0.000000	0.614655	1.000000
6 Conversation Minute Factor	0.734936	0.000000	0.244076	0.020988	0.000000	0.000000	1.000000
7 Conversation Minute Miles Factor	0.734936	0.000000	0.244076	0.020988	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	0.250093	0.000000	0.083082	0.007148	0.000000	0.659677	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

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

Vista-United Telecommunications, Inc.  
 Study No.: 210330-97-1

Input 10

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
		BFP	Pay / Other	Local Sw	Information			
1 Account 2210 - COE Category 2	0					0		0
2 Account 2230 - COE Category 4.2J - Mfg - Spl	97,745 183,898			0	0	97,745	183,898	0
3 Account 2410 - C&WF Category J - Mfg - Spl	12,211 31,320			0	0	12,211	31,320	0
4 Account 6621 - Operator Services	624,019			0	0	0	0	624,019
5 Account 6621 - Outside Operator Services	0			0	0	0	0	0

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1  
PART 36.

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		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	7,405,962	2,140,295	480,986	0	862,157	4,921	80,176	47,131	21,733	3,768,563				
3	2110	Land & General Support	L12	7,405,962	2,140,295	480,986	0	862,157	4,921	80,176	47,131	21,733	3,768,563				
4	2210	COE - Switching	L45	9,763,440	6,121,567	0	0	2,032,999	0	174,820	0	0	1,454,054				
5	2220	COE - Operator Systems	L59	771,610	425,671	0	0	89,527	0	41,747	0	0	214,665				
6	2230	COE - Transmission	L60	12,014,514	2,129,348	1,150,952	0	1,045,191	11,715	89,931	109,250	77,236	7,400,891				
7		Total COE	L44	22,569,564	8,676,586	1,150,952	0	3,167,717	11,715	306,498	109,250	77,236	9,069,610				
8	2310	Information Orig /Term.	L66	771,959	192,990	0	0	96,203	0	8,277	0	0	474,489				
9	2410	Cable & Wire Facilities	L74	18,597,223	3,250,562	1,572,792	0	1,618,334	16,152	139,248	157,647	45,835	11,796,653				
10		Total COE, IOT & C&WF	L78	41,938,746	12,120,138	2,723,744	0	4,882,254	27,867	454,023	266,897	123,071	21,240,752				
11	2680	Capital Leases	L81	161,561	46,673	10,489	0	18,801	107	1,748	1,028	474	82,181				
12	2680	Leasold Improvements	L88	0	0	0	0	0	0	0	0	0	0				
13	2680	Amortizable Tangibles	L11-12	161,561	46,673	10,489	0	18,801	107	1,748	1,028	474	82,181				
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0				
15	2001	Plant In Service	L1, 10, 11, 14	49,506,209	14,207,106	3,215,219	0	5,763,212	32,895	535,947	315,956	145,278	25,191,496				
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0				
17	2003	Plant Under Construction	L15	910,670	263,180	59,144	0	106,015	605	7,859	5,795	2,672	463,400				
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0				
19	1220	Material & Supplies	L9	839,508	146,735	70,998	0	73,054	729	6,286	7,116	2,069	532,521				
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	L93	0	0	0	0	0	0	0	0	0	0				
23	1439	Def Non-Capital Equal Accrs	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	1,464,901	471,939	78,762	0	158,903	6,088	35,149	29,573	2,795	681,692				

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1  
PART 36.

Ln	Acct	Description	Allocation	Total Company	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
					InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
26	3100	Depreciation Reserve	L102	20,193,742	5,534,507	1,367,276	0	2,268,016	13,980	214,518	133,438	65,639	10,596,368			
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0			
28	3400	Res - Capital Leases	L13	158,345	45,761	10,284	0	18,434	105	1,714	1,008	465	80,574			
29	3400	Res - Leasehold Improvements	L13	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			
31	3600	Res - Plant Acquisition Adj	L15	0	0	0	0	0	0	0	0	0	0			
32		Total Reserves	L102-L15	20,352,087	5,580,268	1,377,560	0	2,286,450	14,085	216,232	134,446	66,104	10,676,942			
33	4040	Customer Deposits	L15	25,584	7,294	1,662	0	2,978	17	277	163	75	13,018			
34	4100	Current Deferred Op Taxes	L109	(393,911)	(113,840)	(25,583)	0	(45,858)	(262)	(4,265)	(2,506)	(1,156)	(200,441)			
35	4310	Other Long Term Liabilities	L101	0	0	0	0	0	0	0	0	0	0			
36	4340	Non-Current Def Oper Taxes	L110	2,927,053	845,907	190,100	0	340,750	1,945	31,688	18,628	8,590	1,489,445			
37	4360	Other Deferred Credits	Alloc 48	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			
39		Net Investment	L15-25 Less L12-38	29,310,475	8,869,231	1,880,384	0	3,516,864	24,532	343,309	206,809	79,281	14,890,145			
40		Total 2001 Less 2690	L1,10,13	49,506,208	14,307,106	3,215,219	0	5,761,113	32,895	535,947	315,056	145,278	25,191,496			
41		Total 2001 Less Associated Res	L15-19,24, Less L12,14, 26-38	28,371,158	8,404,656	1,803,284	0	3,360,939	18,661	308,437	177,399	76,481	14,221,471			

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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

Form 3

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
<b>Central Office Switching -- Acct 2210</b>															
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0	0
43	2210	Cat 3 - Local Switching	Alloc 3	9,783,440	6,131,567	0	0	2,032,999	174,820	0	0	0	0	0	1,454,054
44	2210	Cat 5 - Equal Access	Alloc 5	0	0	0	0	0	0	0	0	0	0	0	0
45		Total 2210	L45-44	9,783,440	6,131,567	0	0	2,032,999	174,820	0	0	0	0	0	1,454,054
<b>Central Office Operator Systems -- Acct 2220</b>															
46	2220	Cat 1 - Operator Systems	Alloc 24	0	0	0	0	0	0	0	0	0	0	0	0
47		Intercept Boards	Alloc 47	0	0	0	0	0	0	0	0	0	0	0	0
48		Information Boards	Alloc 67	0	0	0	0	0	0	0	0	0	0	0	0
49		Service Observing Boards	Alloc 1	0	0	0	0	0	0	0	0	0	0	0	0
49		Other Boards	Alloc 1	771,610	425,671	0	0	89,527	41,747	0	0	0	0	0	214,665
50		Total 2220	L46-49	771,610	425,671	0	0	89,527	41,747	0	0	0	0	0	214,665
<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	0	0	0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 3	77,236	0	0	0	0	0	0	0	77,236	0	0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0	0	0	0	0	0	0	0	0	0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0	0	0	0	0	0	0	0	0	0	0	0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,597,792	2,031,603	967,054	0	1,012,730	10,013	87,140	88,537	0	7,400,715	0	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0	0	0	0	0	0	0	0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	0	0	0	0	0	0	0	0	0	0	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	339,486	97,745	183,898	0	32,461	1,702	2,791	20,713	0	176	0	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0	0	0	0	0	0	0	0	0	0	0
60		Total 2230	L51-59	12,014,514	2,129,348	1,150,952	0	1,045,191	11,715	89,931	109,250	77,236	7,400,891	0	0

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

Vista-United Telecommunications, Inc.  
Study No.:210330-97-1

Form 4

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	718,205	179,551		0		89,504		7,701		0	441,449
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	53,754	13,439		0		6,699		576		0	33,040
64		Total Category 1	L61-63	771,959	192,990		0		96,203		8,277		0	474,489
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	771,959	192,990		0		96,203		8,277		0	474,489
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	18,486,742	3,238,351	1,541,472	0	0	1,614,279	15,961	138,899	141,127	0	11,796,653
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	45,835									45,835	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	0	0	0	0	0	0	0	0	0	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	64,646	12,211	31,320	0	0	4,055	191	349	16,520	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	18,597,223	3,250,562	1,572,792	0	0	1,618,334	16,152	139,248	157,647	45,835	11,796,653



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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

Form 5

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	161,501	46,673	10,489	0	0	18,801	107	1,748	1,028	474	82,181
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	161,501	46,673	10,489	0	0	18,801	107	1,748	1,028	474	82,181
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
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
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint &amp; Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

Form 6

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
					InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
<b>Accumulated Depreciation - Acct 3100</b>																
96	2110	General Support Facilities	L3	4,436,507	1,282,134	288,132	0	516,471	2,948	48,029	28,234	13,019	2,257,540			
97	2210	COE - Switching	L4	2,907,466	1,819,184		0	604,159		51,952		0	432,111			
98	2220	COE - Operator Systems	L5	358,395	197,714		0	41,583		19,391		0	99,707			
99	2230	COE - Transmission	L6	5,821,114	1,031,684	557,644	0	506,402	5,676	43,572	52,932	37,422	3,885,782			
100	2310	Information Orig/Term	L8	503,934	135,984		0	62,801		5,403		0	309,746			
101	2410	Cable & Wire Facilities	L9	6,166,386	1,077,807	521,500	0	536,600	5,356	46,171	52,272	15,198	3,911,482			
102	Total 3100		L9-131	20,193,742	5,534,507	1,367,276	0	2,268,016	13,980	214,518	133,438	65,639	10,596,368			

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

103	2110	General Support Facilities	L3	(59,121)	(17,086)	(3,840)	0	(6,883)	(39)	(640)	(376)	(173)	(30,084)		
104	2210	COE - Switching	L4	(78,100)	(48,868)		0	(16,229)		(1,396)		0	(11,607)		
105	2220	COE - Operator Systems	L5	(6,160)	(3,398)		0	(715)		(333)		0	(1,714)		
106	2230	COE - Transmission	L6	(95,910)	(16,993)	(9,188)	0	(8,344)	(94)	(718)	(872)	(617)	(59,079)		
107	2310	Information Orig/Term	L8	(6,162)	(1,541)		0	(768)		(66)		0	(3,787)		
108	2410	Cable & Wire Facilities	L9	(148,458)	(25,949)	(12,555)	0	(12,919)	(129)	(1,112)	(1,258)	(366)	(94,170)		
109	Total 4100		L10-138	(393,911)	(113,840)	(25,583)	0	(45,858)	(262)	(4,265)	(2,506)	(1,156)	(200,441)		

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

110	2110	General Support Facilities	L3	439,310	126,959	28,531	0	51,142	292	4,756	2,796	1,289	223,545		
111	2210	COE - Switching	L4	580,339	363,122		0	120,594		10,370		0	86,253		
112	2220	COE - Operator Systems	L5	45,771	25,250		0	5,311		2,476		0	12,734		
113	2230	COE - Transmission	L6	712,683	126,310	68,273	0	61,999	695	5,335	6,481	4,582	439,008		
114	2310	Information Orig/Term	L8	45,791	11,448		0	5,707		491		0	28,145		
115	2410	Cable & Wire Facilities	L9	1,103,159	192,818	93,296	0	95,997	958	8,260	9,351	2,719	699,760		
116	Total 4340		L110-135	2,927,053	845,907	190,100	0	340,750	1,945	31,888	18,638	8,590	1,489,445		

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

PART 36

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

Ln	Acct	Description	Allocation	Total Company	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
					InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
117	6110	Network Support	L1	48,587	14,041	3,156	0	0	5,656	32	526	309	143	24,724				
118	6120	General Support	L1	1,184,074	342,193	76,901	0	0	137,843	787	12,819	7,535	3,475	602,521				
119	6210	COE - Switching - Eq. Access	Alloc 1)	0	0	0	0	0	0	0	0	0	0	0				
120	6210	COE - Switching - All Other	L7	236,663	96,752	12,069	0	0	33,216	123	3,214	1,146	810	95,103				
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0				
122	6230	COE - Transmission	L7	684,118	263,001	34,887	0	0	96,018	355	9,290	3,312	2,341	274,914				
123		Total COE	L116-122	920,781	352,983	46,956	0	0	129,234	478	12,504	4,458	3,151	370,017				
124	6310	IOT - Other	L64	89,658	22,415	0	0	11,173	0	961	0	0	0	55,109				
125	6310	IOT - Customer Premise	Alloc 16	0	0	0	0	0	0	0	0	0	0	0				
126		Total 6310	L124-125	89,658	22,415	0	0	11,173	0	961	0	0	0	55,109				
127	6410	Cable & Wire Facilities	L9	916,230	160,146	77,487	0	0	79,731	796	6,860	7,767	2,258	581,185				
128		Total Plant Specific	L117-118, 123-126-127	3,339,130	892,778	204,500	0	0	363,837	2,093	33,870	20,089	9,027	1,633,556				

Vista-United Telecommunications, Inc.

Study No.:210330-97-1

PART 26

Plant Date: 12/31/1997

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

Form 8

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	L-1	26,575	7,680	1,726	0	0	0	3,094	18	288	169	78	13,522
130	6530	Network Operations	L-10	1,617,872	467,559	105,074	0	0	0	185,343	1,075	17,515	10,296	4,748	823,262
131	6540	Access	Alloc 25	0	0	0	0	0	0	0	0	0	0	0	0
<b>6561 Depreciation</b>															
132		Dep - Support Assets	L-1	876,645	253,347	56,934	0	0	0	102,054	592	9,400	5,579	2,573	446,086
133		Dep - COE Switching	L-4	817,568	511,558	169,891	0	0	0	169,891	14,609	0	0	0	121,510
134		Dep - COE Operator	L-5	48,506	26,759	5,628	0	0	0	5,628	2,624	0	0	0	13,495
135		Dep - COE Transmission	L-6	1,393,548	246,980	133,497	0	0	0	121,230	1,259	10,431	12,672	8,959	858,420
136		Dep - TOT	L-8	79,330	19,833	9,886	0	0	0	9,886	851	0	0	0	48,760
137		Dep - Cable & Wire Facilities	L-9	1,185,639	207,235	100,271	0	0	0	103,175	1,030	8,878	10,051	2,922	752,077
138		Total 6561	L-12-137	4,401,236	1,265,712	290,702	0	0	0	511,364	2,971	46,383	28,302	14,454	2,240,348
139	6562	Dep - Prop Held for Fut Use	L-11	0	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L-11	3,770	1,090	245	0	0	0	439	2	41	24	11	1,918
141	6564	Amort - Intangible Assets	L-14	0	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L-11	0	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L-12-142 Less 118	6,049,453	1,732,041	397,747	0	0	0	703,740	4,066	64,727	38,791	19,291	3,079,850
<b>Customer Operations Expenses</b>															
144	6610	Marketing	Alloc 41	90,250	40,301	0	0	0	0	21,511	0	6,468	0	0	21,970
145	6621	Operator	L-50	1,131,153	624,019	0	0	0	0	131,243	0	61,200	0	0	314,691
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	0	0	0	0	0	0	0	0	0	0	0	0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	43,461	10,869	0	0	0	0	3,611	0	311	0	0	28,670
150		Foreign	Alloc 25	0	0	0	0	0	0	0	0	0	0	0	0
151		Total 6622	L-47-150	43,461	10,869	0	0	0	0	3,611	0	311	0	0	28,670

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

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

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	536	536									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	666,570	2,681	54,162	0	0	1,609	2,145	6,435	94,382		505,156
155		End User payment & collection	Alloc 21	83,423	41,860	0	0	0	7,372	0	18,795	5,959		9,437
156		End User billing inquiry	Alloc 30	72,029	2,336	16,353	0	0	0	3,115	0	22,971		27,254
157		IXC service order processing	Alloc 32	23,840	0	8,582	0	0	0	15,258	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	13,371	0	5,215	0	0	0	8,156	0	0		0
160		Coin collection and admin	Alloc 35	249,872	179,612		0		14,570		7,274		0	48,416
161		<b>Total Category 1</b>	L152-160	<b>1,109,641</b>	<b>227,025</b>	<b>84,312</b>	<b>0</b>	<b>0</b>	<b>23,551</b>	<b>28,674</b>	<b>32,504</b>	<b>123,312</b>	<b>0</b>	<b>590,263</b>
<b>Cat 2 - Revenue Accounting</b>														
162		Message Processing	Alloc 36	40,597	11,846		0		7,710		23,041		0	0
163		OB&C - Message Telephone	Alloc 36	0	0		0		0		0		0	0
164		OB&C - TWX	Alloc 37	41,392	13,798	0	0	0	6,899	0	6,898	0	0	13,797
165		OB&C - Local & Directory	Alloc 38	0										0
166		OB&C - Private Line	Alloc 39	0		0		0		0		0		0
167		Carrier Access Billing	Alloc 44	109,706	54,853		0		54,853		0			0
168		Subscriber Line Charge	Alloc 29	2,178	2,178		0		0		0			0
169		<b>Total Category 2</b>	L162-168	<b>193,873</b>	<b>82,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,462</b>	<b>0</b>	<b>29,939</b>	<b>0</b>	<b>0</b>	<b>13,797</b>
170		<b>Subtotal Categories 1 &amp; 2</b>	L161-169	<b>1,303,514</b>	<b>309,700</b>	<b>84,312</b>	<b>0</b>	<b>0</b>	<b>91,013</b>	<b>28,674</b>	<b>62,443</b>	<b>123,312</b>	<b>0</b>	<b>604,060</b>

Vista-United Telecommunications, Inc.  
Study No.: 210330-97-1

PART 36

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

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
<b>Caltrans, J., Other, Commercial</b>															
171		Telcom Relay Service	Alloc 45	5,699	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		Total Commercial Operations	L170-172	315,399	84,312	0	0	91,013	28,674	62,443	133,312	0	0	604,060	
174		Total Customer Operations	L104-105, 151, 173	990,588	84,312	0	0	247,378	28,674	130,422	133,312	0	0	969,391	
175		Total Big Three Expenses	L121, 126-127, 130, 174 (less L119)	1,994,691	313,829	0	0	655,850	31,023	188,262	145,833	10,157	0	2,798,964	
<b>Corporate Operations Expenses</b>															
176	6710	Executive & Planning	L175	62,828	9,885	0	0	20,658	977	5,300	4,593	320	0	88,160	
<b>6720 General &amp; Administrative</b>															
177		Other Direct	Alloc 46	41,526	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
179		Other	L175	497,665	78,299	0	0	163,633	7,740	41,980	36,385	2,534	0	698,326	
180		Total 6720	L175, 179	539,191	78,299	0	0	163,633	7,740	41,980	36,385	2,534	0	698,326	
181		Total Corporate Operations	L176, 180	692,019	88,184	0	0	184,291	8,717	47,280	40,978	2,854	0	786,486	
182		Total Operating Expenses	L128, 143, 174, 181	4,327,426	774,743	0	0	1,499,046	43,550	276,099	223,150	31,172	0	6,468,483	
<b>Operating Taxes</b>															
183	7240	Ad Valorem Taxes - Allocated	L13	211,574	47,547	0	0	85,227	486	7,926	4,659	2,148	0	372,534	
184	7240	Ad Valorem Taxes - Direct	Alloc 40	11,397	0	0	0	0	0	0	0	0	0	0	0
185		Total 7240	L101-104	743,498	222,971	0	0	85,227	486	7,926	4,659	2,148	0	372,534	
186	7370	Special Charges	L181	1,546	227	0	0	473	22	121	105	7	0	2,022	
187		Total Operating Exp & Taxes	L102, 103, 105	4,451,943	822,517	0	0	1,584,746	44,058	284,146	227,914	33,327	0	6,843,039	
188		Total Operating Exp & Taxes (Less Depreciation)	L107, Less 110-102	3,185,141	531,570	0	0	1,072,443	41,085	237,222	199,588	18,862	0	4,600,773	

PART 36

Ln	Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
<b>Tax Adjustments</b>																	
189	7210	Investment Tax Credits	L15	37,181	8,356	0	0	0	14,977	85	1,393	819	378	65,467			
190		19.5-86 Amortization	L17	60,047	13,494	0	0	24,188	338	2,249	1,322	610	105,730				
191		Total	L19,190	97,228	21,850	0	0	39,165	223	3,642	2,141	988	171,197				
192	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0			
193		FIT Adjustments - Addbacks	L15	(10,620)	(2,387)	0	0	(4,278)	(24)	(398)	(234)	(108)	(18,699)				
194		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0			
195		Total FIT Adjustments	L15,194	(10,620)	(2,387)	0	0	(4,278)	(24)	(398)	(234)	(108)	(18,699)				
196		SIT Adjustments - Addbacks	L17	(60,047)	(13,494)	0	0	(24,188)	(138)	(2,249)	(1,322)	(610)	(105,730)				
197		SIT Adjustments - Deductions	L17	0	0	0	0	0	0	0	0	0	0	0			
198		Total SIT Adjustments	L19,197	(60,047)	(13,494)	0	0	(24,188)	(138)	(2,249)	(1,322)	(610)	(105,730)				
199	7500	Fixed Charges	L41	21	6	1	0	2	0	0	0	0	0	12			
200	7540	Interest On Customer Dep	L41	412	122	26	0	49	0	4	3	1	207				
<b>Net Revenues Account 5240</b>																	
201	2110	General Support Facilities	L3	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			
203	2220	COE - Operator Systems	L3	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			
205	2310	Information Orig/Term	L4	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			
207		Total 5240	L20,206	0	0	0	0	0	0	0	0	0	0	0			
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L19,207	14,292,102	4,452,065	832,543	0	1,584,995	44,058	284,150	227,917	33,328	6,843,346				

VISTA UNITED TELECOMMUNICATIONS  
SUMMARY DEVELOPMENT OF INTRASTATE INTRALATA PART 36 REVENUE REQUIREMENT  
FOR YEAR ENDING DECEMBER 31, 1997

	Source	INTERSTATE <u>MESSAGE</u>	INTERSTATE <u>SPECIAL</u>	TOTAL <u>COMPANY</u>
1. Plant in Service	Part 36, Form 1, Ln 15	319,919	315,056	49,506,209
2. Plant Under Construction	Part 36, Form 1, Ln 17	5,885	5,795	910,670
3. Net Investment	Part 36, Form 2, Ln 39	214,241	207,107	29,810,475
4. Rate of Return	FCC Authorized	0.1125000	0.1125000	
5. Return	(Line 3 x 4)	24,102	23,300	
6. AFUDC	Part 36, Form 11, Ln 192	0	0	0
7. Net Return	(Lines 5 - 6)	24,102	23,300	
8. Fixed Charges	Part 36, Form 11, Ln 199	0	0	21
9. Investment Tax Credit	Part 36, Form 11, Ln 191	2,174	2,141	336,434
10. Other FIT Adjustments	Part 36, Form 11, Ln 195	(237)	(234)	(36,748)
11. Subject to FIT	(Lines 7-8-9-10)	22,165	21,393	
12. Federal Income Tax @ 53.84610%		11,935	11,519	
13. Other SIT Adjustments	Part 36, Form 11, Ln 198	(1,343)	(1,322)	(207,778)
14. Subject to SIT	(Lines 11+12-13)	35,443	34,234	
15. State Income Tax @ 5.82010%		2,063	1,992	
16. Return + FIT + SIT	(Lines 7-9+12+15)	35,926	34,671	
17. Expenses and Taxes	Part 36, Form 11, Ln 208	236,859	227,917	14,292,102
18. Subtotal	(Lines 16+17)	272,785	262,588	
19. Gross Receipts Tax @ 0.000000%		0	0	
20. Subtotal	(Line 18+19)	272,785	262,588	
21. Psc Fee @ 0.000000%		0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	272,785	262,588	



VISTA UNITED TELECOMMUNICATIONS  
 SUMMARY DEVELOPMENT OF INTRASTATE INTERLATA PART 36 REVENUE REQUIREMENT  
 FOR YEAR ENDING DECEMBER 31, 1997

	Source	INTERSTATE MESSAGE	INTERSTATE SPECIAL	TOTAL COMPANY
1. Plant in Service	Part 36, Form 1, Ln 15	3,251,799	32,895	49,506,209
2. Plant Under Construction	Part 36, Form 1, Ln 17	59,817	605	910,670
3. Net Investment	Part 36, Form 2, Ln 39	1,954,914	25,312	29,810,475
4. Rate of Return	PCC Authorized	0.1125000	0.1125000	
5. Return	(Line 3 x 4)	219,928	2,848	
6. AFUDC	Part 36, Form 11, Ln 192	0	0	0
7. Net Return	(Lines 5 - 6)	219,928	2,848	
8. Fixed Charges	Part 36, Form 11, Ln 199	0	0	21
9. Investment Tax Credit	Part 36, Form 11, Ln 191	22,099	223	336,434
10. Other FIT Adjustments	Part 36, Form 11, Ln 195	(2,414)	(24)	(36,748)
11. Subject to FIT	(Lines 7-8-9-10)	200,243	2,649	
12. Federal Income Tax @ 53.84610%		107,823	1,426	
13. Other SIT Adjustments	Part 36, Form 11, Ln 198	(13,648)	(138)	(207,778)
14. Subject to SIT	(Lines 11+12-13)	321,714	4,213	
15. State Income Tax @ 5.82010%		18,724	245	
16. Return + FIT + SIT	(Lines 7-9+12+15)	324,376	4,297	
17. Expenses and Taxes	Part 36, Form 11, Ln 208	1,035,019	44,058	14,292,102
18. Subtotal	(Lines 16+17)	1,359,395	48,355	
19. Gross Receipts Tax @ 0.000000%		0	0	
20. Subtotal	(Line 18+19)	1,359,395	48,355	
21. Psc Fee @ 0.000000%		0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	1,359,395	48,355	



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

Vista-United Telecommunications Part 1 Embedded Data Request Item 3  
Study No.: 210330-97-2

Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	0
	3	9,783,440
	5	0
<b>Total</b>		<b>9,783,440</b>
2220	1	0
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	771,610
<b>Total</b>		<b>771,610</b>
2230	4.11	0
	4.121	77,236
	4.122	0
	4.123	0
	4.13	11,597,792
	4.21	0
	4.22	0
	4.23	339,486
	4.3	0
<b>Total</b>		<b>12,014,514</b>

INFORMATION ORIGINATOR/TERMINATION

	Mag Tel	Spl Svc	Per Study
Call 1	718,205	0	718,205
	53,754	0	53,754
Coinless Pay	0	0	0
<b>Total</b>	<b>771,959</b>	<b>0</b>	<b>771,959</b>
Call 2	0	0	0
	0	0	0
	0	0	0
	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 2310</b>	<b>771,959</b>	<b>0</b>	<b>771,959</b>

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	18,486,742
	2.1	45,835
	2.2	0
	2.3	0
	2.4	0
	3	64,646
	4	0
<b>Total</b>		<b>18,597,223</b>



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

Vista-United Telecommunications Part 1 Embedded Data Request Item 3  
 Study No.: 210330-97-2

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	161,501	0	(59,121)	439,310	876,645	0	0
2210	COE - Switching	0	0	(78,100)	580,339	817,568	0	0
2220	COE - Operator Systems	0	0	(6,160)	45,771	48,506	0	0
2230	COE - Transmission	0	0	(95,910)	712,683	1,193,548	0	0
2310	Information Origination / Termination	0	0	(6,162)	45,791	79,330	0	0
2410	Cable & Wire Facilities	0	0	(148,458)	1,103,159	1,185,639	0	0
Total		161,501	0	(393,911)	2,927,053	4,401,236	0	0

OPERATOR EXPENSE

1 Operator	Amount
2 Outside Operator	<u>1,131,153</u>
3 Total Operator	<u>1,131,153</u>

DIRECTORY EXPENSE

4 Classified	Amount
5 Alpha	0
6 Foreign	43,461
7 TWX	0
8 Total Directory	<u>43,461</u>

COMMERCIAL OPERATIONS

Category 2 - Recruit/Accounting	Amount
9 Message Processing	40,597
10 OB&C - Message Tel	0
11 OB&C - Private Line	0
12 OB&C - Local & Directory	0
13 OB&C - TWX	41,392
14 Carrier Access Billing	109,706
15 Subscriber Line Charge	2,178
16 Total Category 2	<u>193,873</u>

Category 3 - Other Commercial

17 Telecom Relay Service	5,699
18 Other	0
19 Total Category 3	<u>5,699</u>







MISCELLANEOUS DATA

	Interstate		Interstate		Interstate		Interstate		Total	
	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	Local	Total
1 Loops	22,007	15,420	1,835	0	19	168	4,565	6,587		
2 Circuits	338,890	132,764	183,575	0	1,699	20,677	175	206,126		
3 Circuit Miles	64,371.00	16,544.00	31,187.00	0.00	190.00	16,450.00	0.00	47,827.00		
4 Wideband Channels	0	0	0	0	0	0	0	0		

	Interstate		Interstate		Interstate		Interstate		Interstate		Interstate	
	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	Local	Total
5 Billed Messages	1,745,934	509,442	0	0	245,587	990,905	0	0	0	0	0	0
6 Other Units	115,061,771	63,475,640	0	13,350,236	6,225,271	32,810,624	0	0	0	0	0	0
7 Information Units	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
9 TWX Connections	41,392	13,798	0	0	6,899	6,898	0	0	0	0	0	13,797
10 TWX Minutes of Use	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
12 Marketing Billing	1,402,158	626,132	0	0	334,204	100,493	0	0	0	0	0	341,329

	Total
13 Account 7210 - Amort of Inv Tax Credit	0
14 Account 7340 - AFUDC	21
15 Account 7500 - Fixed Charges	412
16 Account 7540 - Interest on Customer Deposits	36,748
17 FIT Adjustment - Addbacks	0
18 FIT Adjustment - Deducts	207,778
19 SIT Adjustment - Addbacks	0
20 SIT Adjustment - Deducts	207,778
21 TRA - 86 Amortization	0

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

Vista-United Telecommunications Part 1 Embedded Data Request Item 3  
Study No.:210330-97-2

Input 9

TRAFFICFACTORS

	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	0.250283	0.000000	0.083120	0.007148	0.000000	0.659449	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	0.250093	0.000000	0.083082	0.007148	0.000000	0.659677	1.000000
6 Conversation Minute Factor	0.734936	0.000000	0.244076	0.020988	0.000000	1.000000	1.000000
7 Conversation Minute Miles Factor	0.734936	0.000000	0.244076	0.020988	0.000000	1.000000	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	0.250693	0.000000	0.083082	0.007148	0.000000	0.659677	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	0.500000	0.000000	0.500000	0.000000	0.000000	1.000000	1.000000
15 Carrier Access Billing Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

Vista-United Telecommunications Part I Embedded Data Request Item 3  
Study No.:210330-97-2

Form 1

PART 36

Ln	Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				Company	Message	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	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	7,405,962	1,492,050	480,986	0	0	486,458	4,921	47,859	47,131	21,733	4,824,824	21,733	4,824,824	
3	2110	Land & General Support	L1-2	7,405,962	1,492,050	480,986	0	0	486,458	4,921	47,859	47,131	21,733	4,824,824	21,733	4,824,824	
4	2210	COE - Switching	L45	9,783,440	2,448,629	0	0	813,200	0	69,932	0	0	0	6,451,679	0	6,451,679	
5	2220	COE - Operator Systems	L50	771,610	425,671	0	0	89,527	0	41,747	0	0	0	214,665	0	214,665	
6	2230	COE - Transmission	L60	12,014,514	2,130,104	1,150,952	0	0	707,620	11,715	60,879	109,250	77,236	7,766,758	77,236	7,766,758	
7	Total COE		L4-6	32,569,564	5,004,404	1,150,952	0	0	1,610,347	11,715	172,558	109,250	77,236	14,433,102	77,236	14,433,102	
8	2310	Information Orig /Term	L66	771,959	193,061	0	0	64,136	0	5,518	0	0	0	509,244	0	509,244	
9	2410	Cable & Wire Facilities	L74	18,597,223	3,251,767	1,572,792	0	0	1,080,250	16,152	92,940	157,647	45,835	12,379,840	45,835	12,379,840	
10	Total COE, IOT & C&WF		L7-9	41,938,746	8,449,233	2,723,744	0	0	2,754,733	27,867	271,016	266,897	123,071	27,322,186	123,071	27,322,186	
11	2680	Capital Leases	L81	161,501	32,537	10,489	0	0	10,608	107	1,044	1,028	474	105,214	474	105,214	
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	2680	Amortizable Tangibles	L11-12	161,501	32,537	10,489	0	0	10,608	107	1,044	1,028	474	105,214	474	105,214	
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	2001	Plant In Service	L3, 10, 13, 14	49,266,209	9,973,819	3,215,219	0	0	3,251,799	37,895	319,919	315,056	145,278	32,252,224	145,278	32,252,224	
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	2003	Plant Under Construction	L15	910,670	183,469	59,144	0	0	59,817	605	5,885	5,795	2,672	593,283	2,672	593,283	
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	1220	Material & Supplies	L9	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	1410	Other Noncurrent Assets	L17b	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	CWC	Cash Working Capital	L188	1,824,105	486,603	98,075	0	0	137,645	7,580	38,588	36,824	3,480	1,015,310	3,480	1,015,310	



PART 36

Ln	Acct	Description	Allocations	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	2210	Cat 3 - Local Switching	Alloc 3	9,783,440	2,448,629	0	0	813,200	0	0	0	69,932	0	0	0	6,451,679	0
44	2210	Cat 5 - Equal Access	Alloc 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		Total 2210	1-42-44	9,783,440	2,448,629	0	0	813,200	0	0	69,932	0	0	0	6,451,679	0	0

Central Office Switching - Acct 2210

Central Office Operator Systems - Acct 2220

Ln	Acct	Description	Allocations	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
46	2220	Cat 1 - Operator Systems	Alloc 24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Intercept Boards	Alloc 47	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48		Information Boards	Alloc 67	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		Service Observing Boards	Alloc 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		Other Boards	Alloc 1	771,610	425,671	0	0	89,527	0	0	41,747	0	0	0	214,665	0	0
50		Total 2220	1-46-49	771,610	425,671	0	0	89,527	0	0	41,747	0	0	0	214,665	0	0

Central Office Transmission - Acct 2230

Ln	Acct	Description	Allocations	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
51	2230	Cat 4.11 - Wdbd Exch Ln Cir	Alloc 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	77,236	0	0	0	0	0	0	0	77,236	0	0	0	0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,597,792	2,032,359	967,054	0	675,159	10,013	58,088	88,537	0	7,766,582	0	0	0	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	339,486	97,745	183,898	0	32,461	1,702	2,791	20,713	0	176	0	0	0	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60		Total 2230	1-51-59	12,014,514	2,130,104	1,150,952	0	707,620	11,715	60,879	109,250	77,236	7,766,758	0	0	0	0

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

Vista-United Telecommunications Part 1 Embedded Data Request Item 3  
Study No.:210330-97-2

Form 4

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Information Origination / Termination - Acct 2310</b>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	718,205	179,618		0		59,670		5,134		0	473,783
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	53,754	13,443		0		4,466		384		0	35,461
64		Total Category 1	L61-63	771,959	193,061		0		64,136		5,518		0	509,244
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	771,959	193,061		0		64,136		5,518		0	509,244
<b>Cable and Wire Facilities - Acct 2410</b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	18,486,742	3,239,556	1,541,472	0	0	1,076,195	15,961	92,591	141,127	0	12,379,840
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	45,835									45,835	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	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	0	0	0	0	0	0	0	0	0	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	64,646	12,211	31,320	0	0	4,055	191	349	16,520	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	18,597,223	3,251,767	1,572,792	0	0	1,080,250	16,152	92,940	157,647	45,835	12,379,840

Vista-United Telecommunications Part 1 Embedded Data Request Item 3  
Study No.:210330-97-2

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	
75	2110	General Support Facilities	L3	32,537	0	10,489	0	10,608	0	107	1,044	1,028	474	105,214				
76	2210	COE - Switching	L4	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				
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0				
79	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	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	32,537	0	10,489	0	10,608	0	107	1,044	1,028	474	105,214				

Tangible Assets - Capital Leases - Acct.2689

Tangible Assets - Leasehold Improvements - Acct.2682

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	L5	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				
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. & Retirements 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	L5	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				
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		L93-94	0	0	0	0	0	0	0	0	0	0	0				









Vista-United Telecommunications Part 1 Embedded Data Request Item 3  
Study No.:210330-97-2

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

PART 36

Ln	Acct	Description	Allocation	Company	Interstate		Intrastate		InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	Local
					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																		
152		Presubscription	Alloc 28	536														0
153		Directory Advertising	Alloc 17	0														0
154		All other	Alloc 28	666,570	2,681	54,162	0	1,609	2,145	6,435	94,382	0	18,795	5,959	0	0	0	505,156
155		End User payment & collection	Alloc 21	83,423	41,860	0	0	7,372	0	0	0	0	0	0	0	0	0	9,437
156		End User billing inquiry	Alloc 30	72,029	2,336	16,353	0	0	3,115	0	22,971	0	0	0	0	0	0	27,254
157		IXC service order processing	Alloc 32	23,840	0	8,582	0	0	15,258	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	0	0	0	0
159		IXC billing inquiry	Alloc 34	13,371	0	5,215	0	0	8,156	0	0	0	0	0	0	0	0	0
160		Coin collection and admin	Alloc 35	249,872	179,612	0	0	14,570	7,274	0	0	0	0	0	0	0	0	48,416
161		<b>Total Category 1</b>	L152-160	<b>1,109,641</b>	<b>227,025</b>	<b>84,312</b>	<b>0</b>	<b>23,351</b>	<b>28,674</b>	<b>32,504</b>	<b>123,312</b>	<b>0</b>	<b>18,795</b>	<b>5,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590,263</b>
<b>Cat.2-Restaurant Accounting</b>																		
162		Message Processing	Alloc 36	40,597	11,846	0	0	5,710	23,041	0	0	0	0	0	0	0	0	0
163		OB&C - Message Telephone	Alloc 36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164		OB&C - TWX	Alloc 37	41,392	13,798	0	0	6,899	6,898	0	0	0	0	0	0	0	0	13,797
165		OB&C - Local & Directory	Alloc 38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166		OB&C - Private Line	Alloc 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		Carrier Access Billing	Alloc 44	109,706	54,853	0	0	54,853	0	0	0	0	0	0	0	0	0	0
168		Subscriber Line Charge	Alloc 29	2,178	2,178	0	0	0	0	0	0	0	0	0	0	0	0	0
169		<b>Total Category 2</b>	L162-168	<b>193,873</b>	<b>82,675</b>	<b>0</b>	<b>0</b>	<b>67,462</b>	<b>29,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,797</b>
170		<b>Subtotal Categories 1 &amp; 2</b>	L152-169	<b>1,303,514</b>	<b>309,700</b>	<b>84,312</b>	<b>0</b>	<b>91,813</b>	<b>28,674</b>	<b>62,443</b>	<b>123,312</b>	<b>0</b>	<b>18,795</b>	<b>5,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,060</b>

PART 36.

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Local	
				Company	Message	Inter-LATA	Inter-LATA	Inter-LATA	Inter-LATA	Message	P/L	Message	P/L	Message	P/L	Message	P/L
<b>Category J - Other Commercial</b>																	
171		Telecom Relay Service	Alloc 43	5,699	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
173		Total Commercial Operations	L170-172	5,699	0	0	0	0	0	0	0	0	0	0	0	0	0
174		Total Customer Operations	L144-L146,151,173	960,588	84,312	0	0	247,378	28,674	130,422	123,312	0	0	0	0	0	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L1109)	1,703,329	313,829	0	0	480,015	31,023	153,136	145,033	10,157	3,381,296	10,157	3,381,296	10,157	3,381,296
<b>Corporate Operations Expenses</b>																	
176	6710	Executive & Planning	L175	53,651	9,885	0	0	15,119	977	4,823	4,593	320	103,353	320	103,353	320	103,353
<b>6720 General &amp; Administrative</b>																	
177		Other Direct	Alloc 46	41,526	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
179		Other	L175	1,526,562	424,971	78,299	0	119,761	7,740	38,207	36,385	2,534	818,665	2,534	818,665	2,534	818,665
180		Total 6720	L177-179	1,568,088	466,497	78,299	0	119,761	7,740	38,207	36,385	2,534	818,665	2,534	818,665	2,534	818,665
181		Total Corporate Operations	L176,180	1,760,809	520,148	88,184	0	134,880	8,717	43,030	40,978	2,854	922,018	2,854	922,018	2,854	922,018
182		Total Operating Expenses	L178,183,174,181	3,360,147	774,743	0	0	986,558	43,550	232,014	223,150	31,172	7,892,335	31,172	7,892,335	31,172	7,892,335
<b>Operating Taxes</b>																	
183	7240	Ad Valorem Taxes - Allocated	L15	732,101	147,493	47,547	0	48,088	486	4,731	4,659	2,148	476,949	2,148	476,949	2,148	476,949
184	7240	Ad Valorem Taxes - Direct	Alloc 40	11,397	11,397	0	0	0	0	0	0	0	0	0	0	0	0
185		Total 7240	L183-184	743,498	158,890	47,547	0	48,088	486	4,731	4,659	2,148	476,949	2,148	476,949	2,148	476,949
186	7370	Special Charges	L181	4,523	1,336	227	0	346	22	111	105	7	2,369	7	2,369	7	2,369
187		Total Operating Exp & Taxes	L182,185,186	14,291,690	3,520,373	822,517	0	1,034,992	44,058	236,856	227,914	33,327	8,371,653	33,327	8,371,653	33,327	8,371,653
188		Total Operating Exp & Taxes (Less Depreciation)	L187 Less 118-142	9,886,684	2,637,397	531,570	0	746,041	41,085	209,146	199,588	18,862	5,502,995	18,862	5,502,995	18,862	5,502,995

PART 36

Ln	Acct	Description	Allocation	Interstate		Intrastate		Interstate		Intrastate		Interstate		Intrastate		EAS	Local
				InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message	InterLATA	Message		
189	7210	Investment Tax Credits	L15														
190		TRA-86 Amortization	L15	25,920	8,356	0	0	8,451	85	831	819	378	83,816				
191		Total	L188-190	41,860	13,494	0	0	13,648	138	1,343	1,322	610	135,363				
192	7340	AFUDC	L17	67,780	21,850	0	0	22,099	223	2,174	2,141	988	219,179				
193		FIT Adjustments - Addbacks	L15														
194		FIT Adjustments - Deductions	L15	(7,403)	(2,387)	0	0	(2,414)	(24)	(237)	(234)	(108)	(23,941)				
195		Total FIT Adjustments	L193-194	(7,403)	(2,387)	0	0	(2,414)	(24)	(237)	(234)	(108)	(23,941)				
196		SIT Adjustments - Addbacks	L15														
197		SIT Adjustments - Deductions	L15	(41,860)	(13,494)	0	0	(13,648)	(138)	(1,343)	(1,322)	(610)	(135,363)				
198		Total SIT Adjustments	L196-197	(41,860)	(13,494)	0	0	(13,648)	(138)	(1,343)	(1,322)	(610)	(135,363)				
199	7500	Fixed Charges	L41	4	1	0	0	1	0	0	0	0	15				
200	7540	Interest On Customer Dep	L41	83	26	0	0	27	0	3	3	1	269				
Rent Revenues Account 5240																	
201	2110	General Support Facilities	L3	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				
203	2220	COE - Operator Systems	L5	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				
205	2310	Information Orig /Term	L8	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				
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0				
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L187-200 Less 207	3,520,456	822,543	0	0	1,035,019	44,058	236,859	237,917	33,328	8,371,922				

**Vista-United Telecommunications**

**Summary of 1997 Subscriber Line Usage ( SLU ) Minutes of Use**

<b>Jurisdiction</b>	<b>1997 MOU</b>	<b>SLU Factor</b>
Interstate	154,136,058	25.0093%
Intrastate Interlata	51,204,373	8.3082%
Intrastate Intralata	4,405,630	0.7148%
Local	406,568,655	65.9677%
Total	616,314,716	

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region: 2

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010)	Study Area Code	(010)	210330
(020)	Contact Name	(020)	Dan Weaver
(030)	Contact Name Telephone Number	(030)	(301) 459-7590
(040)	USF Data Collection Period	(040)	98-1

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
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II. WORKING LOOPS

(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	19,645	(060)	22,250	Loop Worksheet
(070)	Category 1.3 Loops (Excluding Cat 1.3 TWX Loops)	14,129	(070)	15,663	Loop Worksheet
(080)	Reserved	No Entry Required			

III. INVESTMENT, EXPENSE AND TAXES

NET PLANT INVESTMENT

(160)	Acct. 2001 - Telephone Plant in Service	49,034,165	(160)	51,411,700	General Ledger
(170)	Acct. 1220 - Material and Supplies	1,011,919	(170)	795,616	General Ledger
(190)	Acct. 3100 - Accumulated Depreciation	19,265,221	(190)	21,919,999	General Ledger
(195)	Acct. 3400 - Accumulated Amortization Tangible	151,924	(195)	160,909	General Ledger
(200)	Reserved	No Entry Required			
(205)	Reserved	No Entry Required			
(210)	Acct. 4340 - Net Noncurrent De- ferred Operating Income Taxes	2,987,922	(210)	2,865,641	General Ledger
(220)	Net Plant Investment (Sum of Lines 160 + 170 minus Lines 190 through 210)	27,641,017	(220)	27,260,767	Calculated Total

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region:

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
<b>Selected Plant Accounts</b>					
(230)	Acct. 2210 - Central Office Switching Equipment	9,947,470	(230)	10,167,674	General Ledger
(235)	Acct. 2220 - Operator System Equipment	535,371	(235)	771,610	General Ledger
(240)	Acct. 2230 - Central Office Transmission Equipment	10,936,897	(240)	12,768,517	General Ledger
(245)	Total Central Office Equipment (Sum of Lines 230 thru 240)	21,419,738	(245)	23,707,801	Calculated Total
(250)	Circuit Equipment Category 4.13	10,387,370	(250)	12,325,642	Cost Study
(255)	Acct. 2410 Cable and Wire Facilities Total	17,974,313	(255)	19,632,113	General Ledger
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	2,732,179	(260)	3,280,343	General Ledger
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	273,631	(265)	372,604	General Ledger
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	5,046,168	(270)	6,514,151	General Ledger
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 thru 270)	8,051,978	(275)	10,167,098	Calculated Total
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	5,598,507	(280)	6,946,863	General Ledger



National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region:

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
(285)	Reserved	No Entry Required			
(290)	Reserved	No Entry Required			
(295)	Reserved	No Entry Required			
(300)	Reserved	No Entry Required			
(305)	Reserved	No Entry Required			
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	506,154	(310)	566,737	Calculated
(315)	Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	32,623	(315)	43,009	Calculated
(320)	Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	666,445	(320)	711,705	Calculated
(325)	Acct. 4340 (2210 - 2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 through 320)	1,305,222	(325)	1,321,451	Calculated Total
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	1,095,274	(330)	1,094,276	Calculated

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region:

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
Plant Specific Operations Expense					
(335)	Acct. 6110 - Network Support Expense Total	28,303	(335)	48,587	General Ledger
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	0	(340)	0	General Ledger
(345)	Acct. 6110 - Rents Portion of Network Support Expense	0	(345)	13,207	General Ledger
(350)	Acct. 6120 - General Support Expense - Total	946,810	(350)	1,184,074	General Ledger
(355)	Acct. 6120 - Benefits Portion of General Support Expense	34,875	(355)	38,757	General Ledger
(360)	Acct. 6120 - Rents Portion of General Support Expense	49,911	(360)	58,871	General Ledger
(365)	Acct. 6210 - Central Office Switching Expense - Total	243,373	(365)	236,663	General Ledger
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	25,533	(370)	27,621	General Ledger
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	0	(375)	0	General Ledger
(380)	Acct. 6220 - Operator System Expense - Total	4,012	(380)	0	General Ledger
(385)	Acct. 6220 - Benefits Portion Operator System Expense	0	(385)	0	General Ledger
(390)	Acct. 6220 - Rents Portion of Operator System Expense	0	(390)	0	General Ledger
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	660,642	(395)	684,118	General Ledger

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region:

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	83,353	(400)	80,847	General Ledger
(405)	Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment	0	(405)	0	General Ledger
(410)	Acct. 6210 - 6230 Central Office Expense Total (Sum of Lines 365 + 380 + 395)	908,027	(410)	920,781	Calculated Total
(415)	Reserved	No Entry Required			
(420)	Reserved	No Entry Required			
(425)	Reserved	No Entry Required			
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	682,822	(430)	916,230	General Ledger
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	54,717	(435)	88,516	General Ledger
(440)	Acct. 6410 - Rents Portion of Cable and Wire Facilities Expense	175,314	(440)	179,855	General Ledger
(445)	Total Plant Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	2,565,962	(445)	3,069,672	Calculated Total
Plant Non Specific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	1,562,803	(450)	1,617,872	General Ledger
(455)	Acct. 6530 - Benefits Portion of Network Operations Expense	156,155	(455)	171,630	General Ledger

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1996 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
(460)	Reserved	No Entry Required			
(470)	Reserved	No Entry Required			
(480)	Reserved	No Entry Required			
(485)	Reserved	No Entry Required			
(500)	Reserved	No Entry Required			
(505)	Reserved	No Entry Required			
Depreciation & Amort. Expenses					
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equip	867,502	(510)	817,568	General Ledger
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment	51,411	(515)	48,506	General Ledger
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	1,133,752	(520)	1,393,548	General Ledger
(525)	Acct. 6560 (2210 - 2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 thru 520)	2,052,665	(525)	2,259,622	Calculated Total
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	831,566	(530)	1,185,639	General Ledger
Corporate Operating Expenses					
(535)	Acct. 6710 - Executive and Planning Expense - Total	218,277	(535)	192,721	General Ledger
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	10,241	(540)	18,074	General Ledger

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region:

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
(550)	Acct. 6720 - General Administrative Expense - Total	1,279,993	(550)	1,568,088	General Ledger
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	93,721	(555)	95,731	General Ledger
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,498,270	(565)	1,760,809	Calculated Total
<b>Other Expenses and Revenues</b>					
(600)	Benefits Portion of All Operating Expenses - Total	783,277	(600)	847,878	General Ledger
(610)	Rents Portion of All Operating Expenses - Total	225,225	(610)	251,933	General Ledger
(620)	Reserved	No Entry Required			
(630)	Reserved	No Entry Required			
<b>Taxes</b>					
(650)	Acct. 7200 - Operating Taxes	2,888,191	(650)	3,101,347	General Ledger
(655)	Reserved	No Entry Required			
<b>IV. PART 36 - COST STUDY DATA</b>					
(700)	Cost Study Average Cable and Wire Facilities Acct. 2410	16,035,376	(700)	18,597,223	Cost Study
(710)	Cost Study Average Cable and Wire Facilities Cat 1 - Total Exchange Line C&WF Excluding Wide Band	15,943,541	(710)	18,486,742	Cost Study

National Exchange Carrier Association, Inc.  
 Universal Service Fund  
 1998 Data Collection Form (For 1999 Payments)

SA Code: 210330

SA Name: Vista-United Telecommunications, Inc.

Region:

2

Data Line	Description	Latest View 1996 Amount	Data Line	Enter 1997 Amount	Data Source
<b>V. AMORTIZABLE TANGIBLE ASSETS</b>					
(Refer to instructions prior to completing this section.)					
(800)	Acct. 2680 - Amortizable Tangible Assets	0	(800)	0	General Ledger
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	0	(805)	0	General Ledger
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	0	(810)	0	General Ledger
(815)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	0	(815)	0	General Ledger
(820)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	0	(820)	0	General Ledger
(830)	Acct. 6560 (2680) - Depreciation and Amortization Expenses - Amortizable Tangible Assets	0	(830)	3,770	General Ledger

**VI. COMMENTS / SIGNIFICANT CHANGE EXPLANATION**

Data Line	Comments/Explanation
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SUMMARY DEVELOPMENT OF EMBEDDED UNIVERSAL SERVICE REVENUE REQUIREMENT  
FOR YEAR ENDING DECEMBER 31, 1997

	Source	LOCAL LOOP	TOTAL COMPANY
1. General Support Assets		5,045,902	7,465,962
2. Total COE	Part 36, Form 1, Ln 3	15,031,792	22,509,564
3. Total CWF	Part 36, Form 1, Ln 7	12,999,238	18,597,223
4. Plant in Service	Part 36, Form 1, Ln 9	33,076,932	33,076,932
5. Plant Under Construction	(Line 7-2+3)	620,466	910,670
6. Net Investment	Part 36, Form 1, Ln 17	19,224,202	28,143,234
7. Rate of Return as of Authorized	Part 36, Form 2, Ln 39	11.250%	
8. Return	(Line 6+7)	2,162,723	
9. AFUDC	Part 36, Form 11, Ln 192	0	0
10. Net Return	(Lines 8-9)	2,162,723	
11. Fixed Charges	Part 36, Form 11, Ln 199	15	21
12. Investment Tax Credit	Part 36, Form 11, Ln 191	229,223	336,434
13. Other FIT Adjustments	Part 36, Form 11, Ln 195	(25,037)	(36,748)
14. Subject to FIT	(Lines 10-11-12-13)	1,958,922	
15. Federal Income Tax	Rate = 53.84615%	1,054,589	(207,778)
16. Other SIT Adjustments	Part 36, Form 11, Ln 198	(141,566)	
17. Subject to SIT	(Lines 14+15-16)	3,154,677	
18. State Income Tax	Rate = 5.82010%	183,605	
19. Return + FIT + SIT	(Lines 10-12+15+18)	3,171,694	
20. Plant Specific Expenses	Part 36, Form 7, Ln 128	2,093,623	3,069,757
21. Plant Non-Specific Expenses	Part 36, Form 8, Ln 143	4,073,152	5,976,574
22. Customer Operations Expenses	Part 36, Form 10, Ln 174	920,975	2,324,205
23. Corporate Operations Expenses	Part 36, Form 10, Ln 181	974,912	1,760,809
24. Operating Taxes And Other Expenses	Part 36, Form 10 Ln 185 & 186	501,306	748,021
25. Interest on Customer Deposits	Part 36, Form 11, Ln 200	281	412
26. Total Expenses & Taxes	(Lines 20+21+22+23+24+25)	8,564,249	13,879,778
27. Subtotal	(Lines 19+26)	11,735,943	
28. Gross Receipts Tax	Rate = 0.000007%	0	
29. Subtotal	(Line 27+28)	11,735,943	
30. Pnc Fee	Rate = 0.000007%	0	
31. Total Revenue Requirement	(Lines 29+30)	11,735,943	
32. Average Access Lines for 1997		14,896	
(Lines 31 / 32 / 12)			
33. Embedded Cost per Access Line per Month		5	65.65
(Lines 31 / 32 / 12)			

Vista-United Telecommunications  
 Calculation of Local DEM Allocation Factor for Line Cards

Item	Amount	Percentage Distribution	Distribute Cost Study Amount	Embedded Allocation Factor	Embedded Allocation	Embedded Composite Allocation Factor
1. Total Category 3 from 6/30/97 CPR	\$ 9,410,353	100.00000%	\$ 9,783,440		\$ 6,613,482	67.5987%
2. Total Category 3 assigned to Line Cards	\$ 457,002	4.8564%	\$ 475,121	100.0000%	\$ 475,121	
3. Local Switching Amount ( Line 1 - Line 2 )	\$ 8,953,351	95.1436%	\$ 9,308,319	65.9449%	\$ 6,138,362	
		<b>Unweighted DEM</b>				
4. Interstate DEM		25.0283%				
5. Intrastate Interlata DEM		8.3120%				
6. Intrastate Intralata DEM		0.7148%				
7. Local DEM		65.9449%				
8. Total		100.0000%				



## PLANT SUMMARY

Acct	Description	Investment	Reserve	Acct	Description	Investment	Reserve
2111	Land	0		1220	Material & Supplies	839,508	
	General Support			1402	Class B RTB Stock	0	
	Land & General Support	7,403,662	4,436,507	1410	Other Noncurrent Assets	0	
		<u>7,403,662</u>	<u>4,436,507</u>	1438	Deferred Maint & Retire	0	
2211	Analog Electronic Switching	0	0	1439	Deferred Non-Capital Eq Access	0	
2212	Digital Electronic Switching	9,783,440	2,907,406	1500	Other Jurisdictional Assets	0	
2215	Electro-Mechanical Switching	0	0	2002	Prop Held For Future Use	0	
	COE - Switching			2003	Plant Under Construction	910,670	
2220	COE - Operator Systems	9,783,440	2,907,406	2005	Plant Acquisition Adjustment	0	
2231	Radio Systems	771,610	358,395		Depreciation Reserve		19,714,746
2232	Circuit Equipment	12,014,514	5,821,114				
	COE - Transmission			3200	Res - Prop Held for Fut Use	0	
		<u>12,014,514</u>	<u>5,821,114</u>	3410	Res - Capital leases	158,345	
2311	Station Apparatus	0	0	3420	Res - Leasehold Improvements	0	
2321	Customer Premise Wiring	0	0	3500	Res - Intangible	0	
2341	Large Private Branch Exchanges	0	0	3600	Res - Plant Acq Adj	0	
2351	Public Telephone Terminal Equipment	53,754	24,938	4040	Customer Deposits	25,584	
2362	Other Terminal Equipment	53,754	24,938	4100	Current Def Oper Taxes	(388,178)	
	Information Origination / Termination	<u>53,754</u>	<u>24,938</u>	4310	Other Long Term Liabilities	0	
2411	Poles	0	0	4340	Non-Current Def Oper Taxes	2,884,451	
2421	Aerial Cable	2,169	1,145	4360	Other Deferred Credits	0	
2422	Underground Cable	8,959,138	4,225,514	4370	OTH Juris Liab & Def Credits	0	
2423	Buried Cable	2,494,654	1,339,478				
2424	Submarine Cable	12,713	12,122				
2425	Deep Sea Cable	0	0				
2426	Intrabuilding Network Cable	109,503	71,934				
2431	Aerial Wire	0	0		Net w/o CWC	28,143,234	
2441	Conduit Systems	7,019,046	516,193				
	Cable & Wire Facilities	<u>7,019,046</u>	<u>516,193</u>		CWC Cash Working Capital	0	
2681	Capital Leases	161,501	6,166,386				
2682	Leasehold Improvements	0	0		Net with CWC	28,143,234	
	Amortizable Tangibles	<u>161,501</u>	<u>6,166,386</u>				
2690	Intangibles	0	0				
	Plant In Service	<u>48,788,004</u>					



EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	48,587
6120	General Support	1,184,074
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	236,663
6220	Operator Systems	0
6230	Central Office Transmission	684,118
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	85
6410	Cable and Wire Facilities	916,230
	<b>Total Plant Specific</b>	<b>3,069,757</b>
6510	Other Property, Plant & Equipment	26,575
6530	Network Operations	1,617,872
6540	Access Expense	0
6561	Depreciation	4,328,357
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	3,770
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	4,332,127
	<b>Total Plant Non-Specific Operations</b>	<b>5,976,574</b>
6610	Marketing	90,250
6620	Services	2,233,955
	<b>Total Customer Operations</b>	<b>2,324,205</b>
6710	Executive and Planning	192,721
6720	General and Administrative	1,568,088
	<b>Total Corporate Operations</b>	<b>1,760,809</b>
7240	Ad Valorem	743,498
7370	Special Charges	4,523
	<b>Total Operating Expenses &amp; Taxes</b>	<b>13,879,266</b>







Vista-United Telecommunications Embedded Costs  
Study No.:210330-97-3

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

PART 36 - DIRECT ASSIGNMENTS

Account	Company	Interstate		Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Intrastate		EAS	Local
		InterLATA	Message	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	0	0
2	Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Account 4370 - Other Jur Liab & Def Credit	0	0	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	0	0
5	Outside Operator Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Subscriber Line Charge	2,178	2,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Telcom. Relay Service (TRS)	5,699	5,699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Account 6720 - Direct Assignments	41,526	41,526	0	0	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	0	0
10	Account 7240 Direct - Ad Valorem Taxes	11,397	11,397	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	0	0

MISCELLANEOUS DATA

	Total Company		Interstate		Intrastate		Intrastate		Local		Total	
	Message	P/L	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	Message	P/L	Message	P/L
1 Loops	15,420	6,400	0	0	19	168	0	0	0	0	6,587	0
2 Circuits	132,764	183,750	0	0	1,699	20,677	0	0	0	0	206,126	0
3 Circuit Miles	16,544.00	31,187.00	0.00	0.00	190.00	16,450.00	0.00	0.00	0.00	0.00	47,827.00	0
4 Wideband Channels	0	0	0	0	0	0	0	0	0	0	0	0

	Total Company		Interstate		Intrastate		Intrastate		Local		Total	
	Message	P/L	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	Message	P/L	Message	P/L
5 Billed Messages	509,442	0	0	0	245,587	990,905	0	0	0	0	0	0
6 Other Units	63,475,640	0	0	0	13,350,236	6,225,271	0	0	0	0	32,010,624	0
7 Information Units	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
9 TWX Connections	13,798	0	0	0	6,899	6,898	0	0	0	0	13,797	0
10 TWX Minutes of Use	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
12 Marketing Billing	626,132	0	0	0	334,204	100,493	0	0	0	0	341,329	0

	Total Company
13 Account 7210 - Amort of Inv Tax Credit	128,656
14 Account 7340 - AFUDC	0
15 Account 7500 - Fixed Charges	21
16 Account 7540 - Interest on Customer Deposits	412
17 FIT Adjustment - Addbacks	36,748
18 FIT Adjustment - Deducts	0
19 SIT Adjustment - Addbacks	207,778
20 SIT Adjustment - Deducts	0
21 TRA - 86 Amortization	207,778



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

Vista-United Telecommunications Embedded Costs  
Study No.:210330-97-3

Input 9

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	0.324013	0.000000	0.000000	0.000000	0.000000	0.675987	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	0.734936	0.000000	0.244076	0.020983	0.000000	0.000000	1.000000
7 Conversation Minute Miles Factor	0.734936	0.000000	0.244076	0.020983	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	0.250093	0.000000	0.033082	0.007143	0.000000	0.659677	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
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		EAS	Local
				Company	Message	InterLATA	InterLATA	InterLATA	InterLATA	Message	Message	Message	Message	P/L	P/L		
1	2111	Land	L10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		General Support	L10	7,405,962	665,771	1,610,618	0	0	0	0	5,007	8,065	47,953	22,112	5,023,790		
3	2110	Land & General Support	L12	7,405,962	665,771	1,610,618	0	0	0	22,646	5,007	8,065	47,953	22,112	5,023,790		
4	2210	COE - Switching	L45	9,783,440	3,169,962	0	0	0	0	0	0	0	0	0	6,613,478		
5	2220	COE - Operator Systems	L50	771,610	425,671	0	0	0	0	89,527	41,747	0	0	0	214,665		
6	2230	COE - Transmission	L60	12,014,514	97,745	3,556,903	0	0	0	32,461	11,715	2,791	109,250	77,236	8,126,413		
7		Total COE	L4-6	22,569,564	3,693,378	3,556,903	0	0	0	121,988	11,715	44,538	109,250	77,236	14,954,556		
8	2310	Information Orig /Term	L66	53,754	0	0	0	0	0	0	0	0	0	0	53,754		
9	2410	Cable & Wire Facilities	L74	18,597,223	12,211	5,407,571	0	0	0	4,055	16,152	349	157,647	45,835	12,953,403		
10		Total COE, IOT & C&WF	L74	41,220,541	3,705,589	8,964,474	0	0	0	126,043	27,867	44,887	266,897	133,071	27,961,713		
11	2680	Capital Leases	L81	161,501	14,518	35,123	0	0	0	494	109	176	1,046	482	109,553		
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0	0		
13	2680	Amortizable Tangibles	L11-12	161,501	14,518	35,123	0	0	0	494	109	176	1,046	482	109,553		
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0	0		
15	2001	Plant In Service	L3, 10, 13, 14	48,785,004	4,355,878	10,610,215	0	0	0	149,183	32,523	53,128	315,896	145,665	33,095,056		
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0	0		
17	2003	Plant Under Construction	L15	910,670	81,866	198,049	0	0	0	2,785	616	992	5,896	2,719	617,747		
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0	0		
19	1220	Material & Supplies	L9	839,508	551	244,106	0	0	0	183	729	16	7,116	2,069	584,738		
20	1402	Class B RTB Stock	L13	0	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	0		
22	1438	Deferred Maint & Retirements	L91	0	0	0	0	0	0	0	0	0	0	0	0		
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0	0		
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0	0		
25	CWC	Cash Working Capital	L18	0	0	0	0	0	0	0	0	0	0	0	0		

PART 36

Ln	Acct	Description	Allocation	Company	Intrastate		Interstate		Intrastate		Interstate		Intrastate		Interstate		Local
					Inter-LATA	Message	Inter-LATA	Message	Inter-LATA	Message	Inter-LATA	Message	Inter-LATA	Message	Inter-LATA	Message	
26	3100	Depreciation Reserve	L102	19,714,746	1,589,985	4,481,196	0	0	72,222	14,031	25,690	133,930	65,866	13,331,826	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	158,345	14,234	34,437	0	484	107	1,026	173	1,026	473	107,411	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 Acquisition Adj	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L10-15	19,873,091	1,604,219	4,515,633	0	72,706	14,138	25,863	134,956	66,339	13,439,237	0	0	0	0
33	4040	Customer Deposits	L15	25,584	2,300	5,564	0	78	17	28	166	76	17,355	0	0	0	0
34	4100	Current Deferred Op Taxes	L109	(388,178)	(34,895)	(84,419)	0	(1,167)	(263)	(422)	(2,513)	(1,160)	(253,319)	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	2,884,451	259,301	627,298	0	8,821	1,950	3,141	18,576	8,613	1,956,651	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 Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-23 Less L12-18	28,143,234	2,637,370	5,988,294	0	71,733	18,486	25,526	177,623	76,585	19,147,617	0	0	0	0
40		Total 2001 Less 2690	L15, 16, 17	48,788,064	4,385,378	10,610,215	0	149,183	32,983	53,728	315,896	145,665	33,095,056	0	0	0	0
41		Total 2001 Less Associated Res	L15-19, 24 Less L12, 14, 36-38	28,168,818	2,637,670	5,993,358	0	71,811	18,503	25,554	177,789	76,661	19,164,972	0	0	0	0

PART 36

Ln	Acct	Description	Allocation	Interstate		Interstate		Interstate		Interstate		Intrastate		Intrastate		Intrastate		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L				
<b>Central Office Switching - Acct 2210</b>																			
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	2210	Cat 3 - Local Switching	Alloc 3	9,783,440	3,169,962	0	0	0	0	0	0	0	0	0	0	0	0	0	6,613,478
44	2210	Cat 5 - Equal Access	Alloc 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		Total 2210	LOC-44	9,783,440	3,169,962	0	0	0	0	0	0	0	0	0	0	0	0	0	6,613,478

Central Office Operator Systems - Acct 2220

46	2220	Cat 1 - Operator Systems		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48		Information Boards	Alloc 47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		Service Observing Boards	Alloc 57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		Other Boards	Alloc 1	771,610	425,671	0	0	89,527	0	41,747	0	0	0	0	0	0	0	0	214,665
50		Total 2220	LAB-49	771,610	425,671	0	0	89,527	0	41,747	0	0	0	0	0	0	0	0	214,665

Central Office Transmission - Acct 2230

51	2230	Cat 4.11 - Wdbd Exch Ln Cir	Alloc 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 3	77,236	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,597,792	3,372,830	0	0	0	10,013	0	88,537	0	8,126,412	0	0	0	0	0	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	339,486	97,745	184,073	0	32,461	1,702	2,791	20,713	0	0	0	0	0	0	0	1
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60		Total 2230	L31-39	12,014,514	97,745	3,556,903	0	32,461	11,715	2,791	109,250	77,236	8,126,412	0	0	0	0	0	8,126,413

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

Vista-United Telecommunications Embedded Costs  
Study No.: 210330-97-3

Form 4

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	53,754	0		0		0		0		0	53,754
64		Total Category 1	L61-63	53,754	0		0		0		0		0	53,754
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	53,754	0		0		0		0		0	53,754
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	18,486,742	0	5,376,251	0	0	0	15,961	0	141,127	0	12,953,403
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 3	45,835									45,835	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	0	0	0		0	0		0		0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	64,646	12,211	31,320	0	0	4,855	191	349	16,520	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	18,597,223	12,211	5,407,571	0	0	4,855	16,152	349	157,647	45,835	12,953,403

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>Tangible Assets - Capital Leases - Acct 2680</b>														
75	2110	General Support Facilities	L3	161,501	14,518	35,123	0	0	494	109	176	1,046	482	109,553
76	2210	COE - Switching	L4	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
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	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	161,501	14,518	35,123	0	0	494	109	176	1,046	482	109,553
<b>Tangible Assets - Leasehold Improvements - Acct 2680</b>														
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	L5	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
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
<b>Deferred Maint &amp; Retirements Acct 1438</b>														
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	L5	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
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		Intrastate		Interstate		Intrastate		Interstate		Intrastate	
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L
<b>Accumulated Depreciation - Acct 2100</b>															
96	2110	General Support Facilities	L3	398,827	964,833	0	13,566	2,999	4,831	28,726	13,246	3,009,479			
97	2210	COE - Switching	L4	2,907,406	942,037	0	0	0	0	0	0	1,965,369			
98	2220	COE - Operator Systems	L3	358,395	197,714	0	41,583	0	19,391	0	0	99,707			
99	2230	COE - Transmission	L4	5,821,114	1,723,344	0	15,728	5,676	1,352	52,932	37,422	3,937,302			
100	2310	Information Orig /Term	L4	24,938	0	0	0	0	0	0	0	24,938			
101	2410	Cable & Wire Facilities	L4	6,166,386	1,793,019	0	1,345	5,356	116	52,272	15,198	4,295,031			
102	Total 3100		L96-101	1,589,985	4,481,196	0	92,222	14,031	25,690	133,930	65,866	13,331,826			

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

103	2110	General Support Facilities	L3	(5,315)	(12,857)	0	(181)	(40)	(64)	(383)	(177)	(40,104)			
104	2210	COE - Switching	L4	(78,100)	(25,305)	0	0	0	0	0	0	(52,795)			
105	2220	COE - Operator Systems	L3	(6,160)	(3,396)	0	(715)	(94)	(333)	(872)	0	(1,714)			
106	2230	COE - Transmission	L4	(95,910)	(780)	0	(259)	(94)	(22)	(617)	(64,872)	(429)			
107	2310	Information Orig /Term	L4	(429)	0	0	0	0	0	0	0	(429)			
108	2410	Cable & Wire Facilities	L4	(148,458)	(97)	0	(32)	(129)	(3)	(1,258)	(366)	(103,405)			
109	Total 4100		L103-108	(388,178)	(84,419)	0	(1,187)	(263)	(422)	(2,513)	(1,160)	(263,319)			

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

110	2110	General Support Facilities	L3	39,492	95,539	0	1,343	297	478	2,844	1,312	298,005			
111	2210	COE - Switching	L4	580,339	188,037	0	0	0	0	0	0	392,302			
112	2220	COE - Operator Systems	L3	45,771	25,250	0	5,311	695	2,476	6,481	4,882	12,734			
113	2230	COE - Transmission	L4	712,683	5,798	0	1,926	695	166	6,481	4,882	482,045			
114	2310	Information Orig /Term	L4	3,189	0	0	0	958	0	9,351	2,719	3,189			
115	2410	Cable & Wire Facilities	L4	1,103,159	724	0	241	958	21	2,719	768,376	0			
116	Total 4340		L110-115	2,884,251	259,291	0	8,821	1,950	3,141	18,676	8,613	1,956,651			

PART 36

Ln	Acct	Description	Allocation	Total Company		Interstate		Intrastate		InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	Local
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L				
117	6110	Network Support	L3	48,587	4,368	10,566	0	0	149	33	53	315	145	32,958					
118	6120	General Support	L3	1,184,074	106,444	257,508	0	0	3,621	801	1,289	7,667	3,535	803,209					
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	236,663	38,729	37,297	0	0	1,279	123	467	1,146	810	156,812					
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0					
122	6230	COE - Transmission	L7	684,116	111,952	107,815	0	0	3,698	355	1,350	3,312	2,341	453,295					
123		Total COE	L119-122	920,781	150,681	145,112	0	0	4,977	478	1,817	4,458	3,151	610,107					
124	6310	IOT - Other	L84	85	0	0	0	0	0	0	0	0	0	85					
125	6310	IOT - Customer Premise	Alloc 14	0	0	0	0	0	0	0	0	0	0	0					
126		Total 6310	L124-125	85	0	0	0	0	0	0	0	0	0	85					
127	6410	Cable & Wire Facilities	L8	916,230	602	266,415	0	0	200	796	17	7,767	2,258	638,175					
128		Total Plant Specific	L117-118,123,126-127	3,069,757	262,995	679,601	0	0	8,947	4,108	3,176	20,207	9,089	2,084,534					



Vista-United Telecommunications Embedded Costs  
Study No.: 210330-97-3

PART 36

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

L#	Acct	Description	Allocation	Total Company		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA		Interstate		
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message
<b>Plant Non-Specific Expenses</b>																										
129	6510	Other Prop Plant & Equip	L15	26,575	2,389	5,779	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	1,617,872	145,441	351,848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>6561 Depreciation</b>																										
132		Dep - Support Assets	L1	876,645	78,807	190,649	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133		Dep - COE Switching	L4	817,568	264,903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134		Dep - COE Operator	L3	48,506	26,757	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135		Dep - COE Transmission	L6	1,393,548	11,337	412,561	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136		Dep - IOT	L8	6,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		Dep - Cable & Wire Facilities	L9	1,185,639	778	344,752	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138		Total 6561	L132-137	4,328,357	382,584	947,962	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	3,770	339	820	0	0	0	0	0	0	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	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	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142, Less 138	5,976,574	530,753	1,306,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Customer Operations Expenses</b>																											
L#	Acct	Description	Allocation	Total Company		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA		Interstate		IntraLATA	
				Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L
144	6610	Marketing	Alloc 41	90,250	40,301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	6621	Operator	L30	1,131,153	624,019	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
<b>6622 Directory</b>																											
147		Classified	Alloc 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	43,461	10,869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150		Foreign	Alloc 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151		Total 6622	L147-150	43,461	10,869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Total Customer Operations		90,250		40,301		21,511		0		6,468		0		0		0		0		0		21,970	
				Total Plant & Customer Operations		5,976,574		530,753		1,306,409		0		0		17,373		4,097		5,720		39,070		19,418		4,053,734	

**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	536	536									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	666,570	2,681	54,162	0	0	1,609	2,145	6,435	94,382		505,156
155		End User payment & collection	Alloc 21	83,423	41,860	0	0	0	7,372	0	18,795	5,959		9,437
156		End User billing inquiry	Alloc 30	72,029	2,336	16,353	0	0	0	3,115	0	22,971		27,254
157		IXC service order processing	Alloc 32	23,640	0	8,582	0	0	0	15,258	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	13,371	0	5,215	0	0	0	-156	0	0		0
160		Coin collection and admin	Alloc 35	0	0		0		0		0		0	0
161		<b>Total Category 1</b>	L152-160	<b>859,769</b>	<b>47,413</b>	<b>84,312</b>	<b>0</b>	<b>0</b>	<b>8,981</b>	<b>28,674</b>	<b>25,230</b>	<b>123,312</b>	<b>0</b>	<b>541,847</b>
<b>Cat 2 - Revenue Accounting</b>														
162		Message Processing	Alloc 36	40,597	11,846		0		5,710		23,041		0	0
163		OB&C - Message Telephone	Alloc 36	0	0		0		0		0		0	0
164		OB&C - TWX	Alloc 37	41,392	13,798	0	0	0	6,899	0	6,898	0	0	13,797
165		OB&C - Local & Directory	Alloc 38	0										0
166		OB&C - Private Line	Alloc 39	0		0		0		0		0		0
167		Carrier Access Billing	Alloc 44	109,706	54,853		0		54,853		0			0
168		Subscriber Line Charge	Alloc 29	2,178	2,178		0		0		0			0
169		<b>Total Category 2</b>	L162-168	<b>193,873</b>	<b>82,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,462</b>	<b>0</b>	<b>29,939</b>	<b>0</b>	<b>0</b>	<b>13,797</b>
170		<b>Subtotal Categories 1 &amp; 2</b>	L161,169	<b>1,053,642</b>	<b>130,088</b>	<b>84,312</b>	<b>0</b>	<b>0</b>	<b>76,443</b>	<b>28,674</b>	<b>55,169</b>	<b>123,312</b>	<b>0</b>	<b>555,644</b>

RI.36.

Ln	Acct	Description	Allocation	Interstate		Intrastate		Intrastate	Intrastate	Local
				Message	P/L	Message	P/L			
0				0	0	0	0	0	0	0
0				0	0	0	0	0	0	0
0				0	0	0	0	0	0	0
0				76,443	28,674	55,169	133,312	0	0	555,644
0				232,808	28,674	123,148	123,312	0	0	925,975
0				242,932	31,842	126,714	146,012	10,239	3,366,817	
0				8,101	1,035	4,227	4,869	341	108,941	
0				0	0	0	0	0	0	0
0				64,179	8,200	33,479	38,569	2,705	862,925	
0				64,176	8,200	33,479	38,569	2,705	862,925	
0				72,271	9,225	37,206	43,438	3,046	971,866	
0				331,399	41,114	169,750	228,027	31,553	8,031,109	
0				2,239	495	797	4,740	2,186	496,617	
0				2,239	495	797	4,740	2,186	496,617	
0				186	24	97	112	8	2,495	
0				333,824	44,633	170,644	230,879	33,747	8,530,231	
0				321,479	41,648	166,715	202,456	19,238	5,591,990	

PART 36.

Ln	Acct	Description	Allocation	Interstate		Intrastate		Intrastate	Intrastate	Local		
				Message	P/L	Message	P/L					
189	7210	Investment Tax Credits	L15	128,656	11,566	27,980	0	0	393	384		
190		TRA-86 Amortization	L15	207,778	18,679	45,187	0	0	635	833		
191		Total	L18-L190	336,434	30,245	73,167	0	0	1,028	1,217		
192	7340	AFUDC	L17	0	0	0	0	0	0	0		
193		FIT Adjustments - Addbacks	L15	(36,748)	(3,304)	(7,992)	0	0	(112)	(238)		
194		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0		
195		Total FIT Adjustments	L193-194	(36,748)	(3,304)	(7,992)	0	0	(112)	(238)		
196		SIT Adjustments - Addbacks	L15	(207,778)	(18,679)	(45,187)	0	0	(635)	(833)		
197		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0		
198		Total SIT Adjustments	L196-197	(207,778)	(18,679)	(45,187)	0	0	(635)	(833)		
199	7500	Fixed Charges	L41	21	2	4	0	0	0	0		
200	7540	Interest On Customer Dep	L41	412	39	83	0	0	1	1		
<b>Rent/Recovery Account 5240</b>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0		
202	2210	COE - Switching	L4	0	0	0	0	0	0	0		
203	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0		
204	2230	COE - Transmission	L6	0	0	0	0	0	0	0		
205	2310	Information Orig/Term	L8	0	0	0	0	0	0	0		
206	2410	Cable & Wire Facilities	L5	0	0	0	0	0	0	0		
207		Total 5240	L201-206	0	0	0	0	0	0	0		
208		Total Operating Exp & Taxes	L18-L199 Less 207	1,187,978	2,053,089	2,482,456	0	0	330,325	44,633		
<i>(Including 7540 / Net of 5240)</i>												
				1,187,978	2,053,089	2,482,456	0	0	330,325	44,633	170,644	
										230,882	33,748	8,530,501

**ATTACHMENT 6**

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1997

Acct. No.	Account Description	Depr. Rate	Average Remaining Life (YRS)	Net Salvage (%)	Reserve (%)	Remaining Life Rate (%)
2111	Land					
<b>Amortizable General Support Assets:</b>						
2116	Other Work Equipment	7 yrs				
001	Work Equipment					7.0
2122	Furniture	10 yrs				
001	Office Furniture					10.0
002	Warehouse Furniture					10.0
2123	Office Support Equipment	7 yrs				
2123	Company Communications	5 yrs				
006	Official Telephones					
008	Office Equipment					7.0
010	Official Data					5.0
011	Official Teletypes					5.0
012	Official Radio-Current					5.0
013	Official Radio-Prior 87					5.0
014	Official SL-1-96 Forward					5.0
023	Official VMS					5.0
066	Official Option 81 PBX					5.0
2124	General Purpose Computer	5 yrs				
001	PC Equipment					5.0
003	IBM Computer					5.0
014	V-UT Lan					5.0
015	AS 400					5.0
016	Risc 6000					5.0
021	Network Management Sys					5.0
025	FIDS Outside Plant Records					5.0
026	Vision Application Systems					5.0
2112	Motor Vehicles					
004	Work Veh 87 Fwd Reg	12.6%	3.9	10.0	40.77	12.6
005	Trailers Reg	2.7%	15.4	5.0	53.25	2.7
011	Work Veh 87 Fwd Com	13.3%	3.8	10.0	39.65	13.3
013	Trailers 90 Fwd	2.7%	15.4	5.0	53.25	2.7
014	Passenger Veh 90 Fwd	16.2%	3.0	20.0	31.36	16.2
2121	Buildings					
001	Butler Bldg	4.8%	15.2	0.0	22.17	4.8
003	WCC Bldg	3.3%	21.0	-2.0	32.14	3.3
005	Storage Bldg	10.2%	4.0	0.0	59.16	10.2
006	Parking Lot	2.7%	67.0	0.0	8.08	2.7
008	WCC Security System	7.5%	3.5	2.0	71.62	7.5
009	Office Trailers Com	9.1%	7.8	10.0	19.27	9.1
012	CEV's Orange					2.5
013	WCC Outdr Security Camera					7.5
016	Celebration Mini Hut					5.0
018	VUT Bldg					2.0
2212	Digital Electronic Switching					
002	Test Equipment	6.6%	10.9	0.0	27.86	6.6
008	DMS - 200	7.7%	8.5	0.0	34.82	7.7
009	DMS - 100	8.9%	9.5	0.0	15.72	8.9
010	Power Plant	4.4%	11.0	0.0	51.29	4.4
017	WCC Mainframe	10.0%				10.0
019	CO Announcement Machine	8.9%				8.9
2220	Operator Services					
002	Toll Op Positions	5.4%	9.5	0.0	48.83	5.4
008	Op Svc Auto Coll	20.0%				0.0

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1997

Acct. No.	Account Description	Depr. Rate	Average Remaining Life (YRS)	Net Salvage (%)	Reserve (%)	Remaining Life Rate (%)
2232	Circuit Equipment					
001	T-Carrier	13.7%	4.0	3.0	42.28	13.7
003	Fiber Optics	9.7%	5.9	0.0	42.81	9.7
004	Circuit Equipment	11.3%	5.3	3.0	37.31	11.3
009	AT&T Fiber Optic	9.7%	5.0	0.0	42.81	9.7
015	T-Mux Reg	11.3%	5.3	3.0	37.31	11.3
016	DACS System	11.3%	5.3	3.0	37.31	11.3
018	FO Monorail Comm.	21.1%	3.5	5.0	21.28	21.1
021	Access Node	14.3%				14.3
023	D4 Channel Bank (embed)	-				0.0
024	Fiber Optics-Osceola	9.7%				9.7
025	Circuit Equipment - Osceola	11.3%				11.3
027	T-Carrier - Osceola	13.7%				13.7
031	Access Node - Osceola	14.3%				14.3
032	T-Carrier - Osceola (embed)	-				0.0
034	Sonet Equipment - Orange	9.7%				9.7
035	Sonet Equipment - Osceola	9.7%				9.7
040	Broadcast Video Trans	20.0%				20.0
044	DAK - Regulated Power	14.3%				14.3
045	Coronado Reg Power					14.3
046	Boardwalk Reg Power					14.3
047	Sports Complex - Regulated Power	14.3%				14.3
048	Fiber Management System	7.0%				14.3
056	Flexlan					33.3
2362	Other Terminal Equipment					
001	Telecom Device for Deaf	12.0%	7.1	0.0	14.45	12.0
2421	Aerial Cable - Osceola	50.0%				
001	Aerial Cable					50.0
2422	Underground Cable					
001	Cable Underground	7.3%	9.4	-1.0	32.73	7.3
002	Cable FO Conduit	4.6%	17.6	-3.0	21.78	4.6
003	Cable FO Conduit - Osceola	4.6%				4.6
004	Cable Underground - Osceola	7.3%				7.3
009	FO Joint Telephone Osceola					4.7
2423	Buried Cable					
001	Cable-Buried Met Filled	6.0%	10.0	-3.0	43.05	6.0
002	Cable-FO Buried	4.4%	15.6	-5.0	38.40	4.4
003	Cable-Buried Metallic	3.9%	3.3	-3.0	90.15	3.9
004	Cable Drop/Block	6.0%				6.0
006	Cable - Buried Met Filled - Osceola	6.0%				6.0
009	Cable Drop/Block - Osceola	6.0%				6.0
018	Cable - Buried Metallic - Fully Dep	-				0.0
019	NIDS - Osceola	6.0%				6.0
2424	Submarine Cable	1.3%				
001	Cable Submarine		10.6	-3.0	59.53	1.3
2426	Intrabldg Newk Cable Metal					
001	Intrabldg Newk Cable Metal - Orange	6.4%	3.0	-5.0	65.70	6.4
002	Intrabldg Newk Cable Metal - Osceola	6.4%				6.4
003	Intrabldg Newk Cbl Met - Orange(Embe	-				0.0
2441	Conduit Systems					

*Company: Vista-United Telecommunications*  
*For the Year Ended December 31, 1997*

Acct. No.	Account Description	Depr. Rate	Average Remaining Life (YRS)	Net Salvage (%)	Reserve (%)	Remaining Life Rate (%)
001	Conduit Systems - Orange City	2.1%	46.0	-5.0	7.54	2.1
002	Conduit Systems - Osceola County	2.1%				2.1
2681	Capital Leases					
001	AS 400					0.0
002	Laser Printer					0.0

**ATTACHMENT 7**



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

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1996

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land								
<b>Amortizable General Support Assets:</b>									
2115	Other Work Equipment	7 yrs	444,520	77,804	0				522,324
2122	Furniture	10 yrs	1,245,829	81,747	(11,484)				1,316,092
2123	Office Support Equipment	7 yrs	277,758	44,608	(19,492)				302,874
2123	Company Communications	5 yrs	1,048,696	89,046	0	(26,282)			1,111,460
2124	General Purpose Computer	5 yrs	3,046,116	706,378	(248,592)	85,754			3,589,656
<b>Depreciable Assets:</b> This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	<u>Motor Vehicles</u>								
	Work Veh Com Pr 87	-	0						0
	Passenger Veh Com	-	19,432						19,432
	Work Veh 87 Fwd Reg	12.6%	340,041	25,865		0			365,906
	Trailers Reg	2.7%	18,771			0			18,771
	Work Veh 87 Fwd Com	13.3%	934,791			0			934,791
	Trailers 90 Fwd	2.7%	17,481	53,943	(1,908)				69,516
	Passenger Veh 90 Fwd	16.2%	55,879						55,879
2121	<u>Buildings</u>								
	Butler Bldg	4.8%	898,716	1,484					900,200
	WCC Bldg	3.3%	2,314,396	120,561					2,434,957
	Storage Bldg	10.2%	35,456						35,456
	Parking Lot	2.7%	272,995						272,995
	WCC Security System	7.5%	75,292	19,738					95,030
	Office Trailers Com	9.1%	529,272	98,081					627,353
2212	<u>Digital Electronic Switching</u>								
	Test Equipment	6.6%	196,138	7,383	(8,075)	15,184			210,630
	DMS - 200	7.7%	2,866,584	337,299	(134,576)				3,069,307
	DMS - 100	8.9%	5,169,557	1,191,045		(51,290)			6,309,312
	Power Plant	4.4%	98,423	290,042	(3,270)				385,195
	WCC Mainframe	10.0%	42,987	2,641					45,628
	CO Announcement Machine	8.9%	0	59,404					59,404

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

*Company: Vista-United Telecommunications  
For the Year Ended December 31, 1996*

*Page 2 of 3*

10

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
2220	Operator Services								
	Toll Op Positions	5.4%	525,115						525,115
	Op Svc Auto Coll	20.0%	10,256	0		0			10,256
2232	Circuit Equipment								
	T-Carrier	13.7%	651,936	298,088	(140,512)	(12,115)			797,397
	Fiber Optics	9.7%	3,070,876	39,794	(101,728)	(335,025)			2,673,917
	Circuit Equipment	11.3%	1,046,411	13,425	(22,395)	0			1,037,441
	AT&T Fiber Optic	9.7%	149,752						149,752
	T-Mux Reg	11.3%	729,330		(7,761)				721,569
	DACS System	11.3%	209,612	23,973					233,585
	FO Monorail Comm.	21.1%	258,236	11,890	(2,173)				267,953
	Access Node	14.3%	1,749,841	1,235,468	(271)	876	(33,234)		2,952,680
	D4 Channel Bank (embed)	-	422,191						422,191
	Fiber Optics-Osceola	9.7%	41,163	507,911		(386,378)			162,696
	Circuit Equipment - Osceola	11.3%	47,151	0					47,151
	T-Carrier - Osceola	13.7%	3,095	12,120		12,235			27,450
	Access Node - Osceola	14.3%	148,041	632,550		381,617			1,162,208
	T-Carrier - Osceola (embed)	-	4,911			0			4,911
	Sonet Equipment - Orange	9.7%	0	24,751		228,075			252,826
	Sonet Equipment - Osceola	9.7%	0			108,402			108,402
	Broadcast Video Trans	20.0%	0	28,716					28,716
	DAK - Regulated Power	14.3%	0	627					627
	Sports Complex - Regulated Power	14.3%	0	11,263					11,263
	Fiber Management System	7.0%	0	312					312
2351	Public Tel Term Equip								
	Booths	2.4%	444,355	39,001	(2,608)				480,748
	Paystation Coin	0.6%	198,496		(1,925)				196,571
	Paystation Coinless	-	2,225						2,225
	Protel/Intellicall Paystation	13.4%	1,541,406	239,368	(2,173)				1,778,601
2362	Other Terminal Equipment								
	Telecom Device for Deaf	12.0%	48,914	3,282					52,196
2421	Aerial Cable - Osceola	50.0%	0	2,629					2,629
	Aerial Cable - Orange	50.0%	2,303	153,172			(155,475)		0

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

*Company: Vista-United Telecommunications  
For the Year Ended December 31, 1996*

*Page 3 of 3*

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
2422	Underground Cable								
	Cable Underground	7.3%	5,411,857	317,323	(2,797)	(20,565)	(83,192)		5,622,626
	Cable FO Conduit	4.6%	1,947,073	343,932	(1,533)	0	(21,441)		2,268,031
	Cable FO Conduit - Osceola	4.6%	154,091	271,162	(1,266)	(18,198)	(45,865)		359,924
	Cable Underground - Osceola	7.3%	24,250	392,104	(1,258)	38,763	(9,738)		444,121
2423	Buried Cable								
	Cable-Buried Met Filled	5.0%	1,280,079	100,128	(3,817)	(1,061)	(32,394)		1,342,935
	Cable-FO Buried	4.4%	60,163	77,655			0		137,818
	Cable-Buried Metallic	3.9%	370,854	2,354		(370,854)	(1,751)		603
	Cable Drop/Block	6.0%	84,620	62,295			(6,003)		140,912
	Cable - Buried Met Filled - Osceola	6.0%	3,737	209,221		1,061	(2,814)		211,205
	Cable Drop/Block - Osceola	6.0%	0	136,417			(960)		135,457
	Cable - Buried Metallic - Fully Dep	-	0			370,854			370,854
	NIDS - Osceola	6.0%	0	6,508					6,508
2424	Submarine Cable	1.3%	12,713						12,713
2426	Intrabldg Newk Cable Metal - Orange	6.4%	68,780	7,255		(68,780)	(2,357)		4,898
	Intrabldg Newk Cable Metal - Osceola	6.4%	13,270	20,252					33,522
	Intrabldg Newk Cbl Met - Orange(Embed)	-	0			68,780			68,780
2441	Conduit Systems - Orange City	2.1%	4,806,815	457,349	(50,008)	0	(31,784)		5,182,372
	Conduit Systems - Osceola County	2.1%	748,580	1,038,093		0			1,786,673
<b>Capital Recovery Schedules:</b>									
<b>TOTAL REGULATED AND JOINT</b>			46,241,628	9,927,457	(769,622)	21,053	(427,008)	0	54,993,508
<b>Jointly Used Plant Allocated to Nonregulated</b>			(5,578,078)	(338,888)	113,960	(33,418)			(5,836,424)
<b>Amortizable Assets:</b>									
2681	Capital Leases		154,461	7,036			0		161,497
2682	Leasehold Improve.								
2690	Intangibles								
<b>Total Balances</b>			40,818,011	9,595,605	(655,662)	(12,365)	(427,008)	0	49,318,581
<p>Note: * The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.</p>									



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

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1996

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Actuals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Cont'd)										
2232	Circuit Equipment									
	T-Carrier	449,872	94,191	(1,352)	(140,512)	7,678				409,877
	Fiber Optics	1,718,181	271,306	(38,291)	(101,728)	535	(310)			1,849,693
	Circuit Equipment	697,463	118,241		(22,395)	1,674				794,983
	AT&T Fiber Optic	91,423	14,520							105,943
	FO (Prototype)	10,300	0							10,300
	T-Mux Reg	544,921	82,405		(7,761)	5				619,570
	DACS System	61,969	23,828							85,797
	FO Monorail Comm.	213,800	47,518		(2,173)					259,145
	Access Node	26,214	348,222	1,045	(271)	31				375,241
	D4 Channel Bank (embed)	422,191	0							422,191
	Fiber Optics - Osceola	2,933	20,971	(25,666)						(1,762)
	Circuit Equipment - Osceola	5,634	5,330							10,964
	T - Carrier - Osceola	83	2,454	1,390						3,927
	Access Node - Osceola	9,513	68,404	26,556						104,473
	T-Carrier - Osceola (embed)	4,911	0							4,911
	Sonet Equipment	0	13,284	29,216						42,500
	Sonet Equipment - Osceola	0	6,009	6,994						13,003
	Broadcast Video Trans	0	214							214
	DAK - Regulated Power	0	13							13
	Sports Complex - Regulated Power	0	81							81
2351	Public Tel Term Equip									
	Booths	376,267	11,097		(2,608)					384,756
	Paystation Coin	197,493	1,004		(1,926)					196,571
	Paystation Coinless	2,225	0							2,225
	Protel/Intellicall Paystation	802,465	222,742		(2,173)					1,023,034
2362	Other Terminal Equipment									
	Telecomm. Device for Deaf	15,637	6,129							21,766
2421	Aerial Cable - Osceola	0	548							548
	Aerial Cable - Orange	60	(60)							0
2422	Underground Cable									
	Cable Underground	2,642,851	406,091	(2,074)	(2,797)		(9,679)	167		3,034,559
	Cable FO Conduit	587,181	94,525		(1,533)		(1,178)			678,995
	Cable FO Conduit - Osceola	2,728	12,285	(998)	(1,266)		(768)			11,981
	Cable Underground - Osceola	3,981	102,204	3,071	(1,258)		(504)			107,494
2423	Buried Cable									
	Cable-Buried Met Filled	723,880	78,593	(29)	(3,817)		(1,154)			797,473

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

Company: *Vista-United Telecommunications*  
 For the Year Ended December 31, 1996

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Cont'd)										
	Cable-FO Burned	23,470	4,781							28,251
	Cable-Burned Metallic	370,854	4	(370,854)						4
	Cable Drop/Block	69,997	5,729							75,726
	Cable - Burned Metallic - Osceola	45	4,622	29						4,696
	Cable Drop/Block - Osceola	0	2,259							2,259
	Cable - Burned Metallic - Fully Deprc	0		370,854						370,854
	NIDS - Osceola	0	58							58
2424	Submarine Cable	11,878	164							12,042
2426	Intrabldg Newk Cable Metal	68,779	11	(68,780)						10
	Intrabldg Newk Cable Metal - Osceol	511	1,355							1,866
	Intrabldg Ntwk Cable-Orange-Embed	0	0	68,780						68,780
2441	Conduit Systems - Orange	367,430	101,543		(50,008)		(51)			418,914
	Conduit Systems - Osceola	3,123	25,186							28,309
<b>Capital Recovery Schedules:</b> This schedule should identify each approved capital recovery schedule.										
<b>Subtotal</b>										
<b>TOTAL REGULATED AND JOINT</b>		18,794,531	4,353,251	64,401	(769,623)	11,936	(18,932)	167	0	22,435,731
<b>Reserve for Jointly Used Plant allocated to Nonregulated</b>		(2,729,410)	(427,336)	4,413	91,031					(3,061,302)
<b>Accumulated Depr. &amp; Amortization:</b>										
3200	- PHFU	0								0
3300	- Nonoperating									
3410	- Capital Lease									
3420	- Leasehold Improve.	143,735	8,189							151,924
3500	- Intangibles									
3600	- Other									
<b>Subtotal</b>		143,735	8,189	0	0	0	0	0	0	151,924
<b>Grand Total</b>		16,208,856	3,934,104	68,814	(678,592)	11,936	(18,932)	167	0	19,526,353

Note: • The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.

•• The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.

*Analysis of Plant in Service Accounts*  
*Schedule B-3*

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1997

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
2111	Land						
<b>Amortizable Assets:</b>							
2116	Other Work Equipment	7 yrs	522,324	100,577	(902)	(9,987)	612,012
2122	Furniture	10 yrs	1,316,092	70,570	(691)	0	1,385,971
2123	Office Support Equipment	7 yrs	302,874	49,980	(14,164)	0	338,690
2123	Company Communications	5 yrs	1,111,460	38,370	0	140,120	1,289,950
2124	General Purpose Computer	5 yrs	3,589,656	1,321,292	(10,526)	91,851	4,992,273
<b>Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate is applied.</b>							
2112	<u>Motor Vehicles</u>						
	Passenger Veh Com	-	19,432		(19,432)	0	0
	Work Veh 87 Fwd Reg	12.6%	365,906	1,492	(45,892)	(114,196)	207,310
	Trailers Reg	2.7%	18,771			0	18,771
	Work Veh 87 Fwd Com	13.3%	934,791		(24,916)	123,073	1,032,948
	Trailers 90 Fwd	2.7%	69,516			(7,465)	62,051
	Passenger Veh 90 Fwd	16.2%	55,879			0	55,879
2121	<u>Buildings</u>						
	Butler Bldg	4.8%	900,200	5,487		0	905,687
	WCC Bldg	3.3%	2,434,557	(81,071)		0	2,353,806
	Storage Bldg	10.2%	35,456			0	35,456
	Parking Lot	2.7%	272,995			0	272,995
	WCC Security System	7.5%	95,030	15,284		0	110,314
	Office Trailers Com	9.1%	627,353	2,454		0	629,807
	CEV's Orange		0	9,585		0	9,585
	WCC Outdr Security Camera		0	66,302		0	66,302
	Celebration Mini Hut		0	3,304		0	3,304
	VUT Bldg		0	5,088		0	5,088
2212	<u>Digital Electronic Switching</u>						
	Test Equipment	6.6%	210,630	3,750	1,169	0	215,549
	DMS - 200	7.7%	3,069,307	149,373	(4,812)	0	3,213,868
	DMS - 100	8.9%	6,309,312	735,624		0	7,044,936
	Power Plant	4.4%	385,195	10,357	(49,883)	0	345,669
	WCC Mainframe	10.0%	45,628	23		0	45,651
	CO Announcement Machine	8.9%	59,404	646		0	60,050

*Analysis of Plant in Service Accounts  
Schedule B-3*

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1997

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance *	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
<i>(Continued)</i>							
2220	Operator Services						
	Toll Op Positions	5.4%	525,115			0	525,115
	Op Svc Auto Coll	20.0%	10,256	0		0	10,256
2232	Circuit Equipment						
	T-Carrier	13.7%	797,397	121,886	(8,005)	(119,223)	792,055
	Fiber Optics	9.7%	2,673,917	62,415		(358,644)	2,377,688
	Circuit Equipment	11.3%	1,037,441	(1,329)	(8,549)	0	1,027,563
	AT&T Fiber Optic	9.7%	149,752			0	149,752
	T-Mux Reg	11.3%	721,569		(7,925)	0	713,644
	DACS System	11.3%	233,585	154		0	233,739
	FO Monorail Comm.	21.1%	267,953	(8,764)	(1,283)	0	257,906
	Access Node	14.3%	2,952,680	288,914		(376,756)	2,864,838
	D4 Channel Bank (embed)	-	422,191			0	422,191
	Fiber Optics-Osceola	9.7%	162,696	7,013		(145,602)	24,107
	Circuit Equipment - Osceola	11.3%	47,151	0		0	47,151
	T-Carrier - Osceola	13.7%	27,450			0	27,450
	Access Node - Osceola	14.3%	1,162,208	404,545		(640,310)	926,443
	T-Carrier - Osceola (embed)	-	4,911			0	4,911
	Sonet Equipment - Orange	9.7%	252,826	518,444		1,620,248	2,391,518
	Sonet Equipment - Osceola	9.7%	108,402			28,948	137,350
	Broadcast Video Trans	20.0%	28,716	6,861		0	35,577
	DAK - Regulated Power	14.3%	627	19,847		1,232	21,706
	Coronado Reg Power		0			29,296	29,296
	Boardwalk Reg Power		0			37,700	37,700
	Sports Complex - Regulated Power	14.3%	11,263	12,216		0	23,479
	Fiber Management System	7.0%	312	(312)		0	0
	Flexlan		0	19,040		0	19,040
2351	Public Tel Term Equip						
	Booths	2.4%	480,748	15,581		(496,329)	0
	Paystation Coin	0.6%	196,571			(196,571)	0
	Paystation Coinless	-	2,225			(2,225)	0
	Protel/Intellcall Paystation	13.4%	1,778,601	29,449		(1,808,050)	0
2362	Other Terminal Equipment						
	Telecom Device for Deaf	12.0%	52,196	4,612		0	56,808
2421	Aerial Cable - Osceola	50.0%	2,629	8,300		(8,152)	2,777



*Analysis of Plant in Service Accounts  
Schedule B-3*

Company: *Vista-United Telecommunications*  
For the Year Ended December 31, 1997

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
<i>(Continued)</i>							
2422	Underground Cable						
	Cable Underground	7.3%	5,622,626	287,994	(306)	(106,259)	5,804,055
	Cable FO Conduit	4.6%	2,268,031	228,188		(882)	2,495,337
	Cable FO Conduit - Osceola	4.6%	359,924	80,617	(2,618)	0	437,923
	Cable Underground - Osceola	7.3%	444,121	203,355		(6,823)	640,653
	FO Joint Telephone Osceola		0	35,699		0	35,699
2423	Buried Cable						
	Cable-Buried Met Filled	6.0%	1,342,935	65,460	(95)	(46,503)	1,361,797
	Cable-FO Buried	4.4%	137,818	26,583		(1,803)	162,698
	Cable-Buried Metallic	3.9%	603			0	603
	Cable Drop/Block	5.0%	140,912	57,797		(13,181)	185,528
	Cable - Buried Met Filled - Osceola	6.0%	211,205	28,100		(2,881)	236,424
	Cable Drop/Block - Osceola	6.0%	135,457	155,917		(7,778)	283,596
	Cable - Buried Metallic - Fully Dep	-	370,854			0	370,854
	NIDS - Osceola	6.0%	6,508	40,642		0	47,150
2424	Submarine Cable	1.3%	12,713			0	12,713
2426	Intrabldg Newk Cable Metal - Orange	6.4%	4,898	2,734		0	7,632
	Intrabldg Newk Cable Metal - Osceola	6.4%	33,522	377		0	33,899
	Intrabldg Newk Cbl Met - Orange(Embed)	-	68,780			0	68,780
2441	Conduit Systems - Orange City	2.1%	5,182,372	247,032		0	5,429,404
	Conduit Systems - Osceola County	2.1%	1,786,673	370,146		0	2,156,819
<b>Capital Recovery Schedules:</b>							
Jointly Used Plant Allocated to Nonregulated							
<i>Amortizable Assets:</i>							
2681	Capital Leases		161,497			0	161,497
2682	Leasehold Improve						
2690	Intangibles						
	<b>Total Balances</b>		49,318,581	4,904,002	(181,733)	(2,397,152)	51,643,698

Note: \* The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.

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

Company: *Vista-United Telecommunications*  
 For the Year Ended December 31, 1997

Acct. No.	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
<b>Amortizable General Support Assets:</b>								
2116	Other Work Equipment	228,325	35,407	(902)			(915)	261,915
2122	Furniture	793,316	142,621	(689)				935,248
2123	Office Support Equipment	179,933	35,662	(14,164)				201,431
2123	Company Communications	694,147	132,476				71,794	898,417
2124	General Purpose Computer	2,159,108	716,162	(10,526)			35,217	2,899,961
<b>This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC:</b>								
2112	Motor Vehicles							0
	Passenger Veh Com	19,432		(19,432)				0
	Work Veh 87 Fwd Reg	292,147	41,299	(45,892)			(114,716)	172,838
	Trailers Reg	18,771						18,771
	Work Veh 87 Fwd Com	795,864	423,320	(24,916)			107,592	1,001,860
	Trailers 90 Fwd	3,550	1,860				(1,855)	3,555
	Passenger Veh 90 Fwd	55,879						55,879
2121	Buildings							
	Butler Bldg	361,332	43,256					404,588
	Microwave Tower	(1,034)	0					(1,034)
	WCC Bldg	988,223	80,445					1,068,668
	Storage Bldg	35,442	14					35,456
	Parking Lot	51,123	7,370					58,493
	WCC Security System	76,886	7,844					84,730
	Office Trailers Com	295,242	125,462					420,704
	CEV's Orange	0	36					36
	WCC Outdr Security Camera	0	626					626
	Celebration Mini Hut	0	22					22
	VUT Building	0	5					5
2212	Digital Electronic Switching							
	828	(276)						(276)
	Test Equipment	66,443	13,965	1,169				81,577
	SP-1	(7,123)	0					(7,123)
	DMS - 200	574,410	241,701	(4,811)				811,305
	DMS - 100	1,882,081	590,336					2,472,417
	Power Plant	204,912	16,588	(49,883)				171,617
	WCC Mainframe	11,083	4,563					15,646
	CO Announcements Machine	649	5,376					6,025
2220	Operator Systems							
	Toll Op Positions	263,788	28,357					292,145
	Op Svc Audio Coll	9,843	413					10,256

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

Company: *Vista-United Telecommunications  
For the Year Ended December 31, 1997*

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
(Cont'd)								
2232	Circuit Equipment	409,877	107,306	(8,005)	479		(7,576)	502,083
	T-Carrier	1,849,693	243,074				(1107,520)	1,985,247
	Fiber Optics	794,983	116,411	(8,549)				902,845
	Circuit Equipment	105,943	14,521					120,464
	AT&T Fiber Optic	10,300	0					10,300
	FO (Prototype)	619,370	81,491	(7,926)				693,135
	T-Mux Reg	85,797	26,431					112,228
	DACS System	259,145	8,809	(1,283)			(197,175)	266,671
	FO Monorial Comm.	375,241	454,697					632,765
	Access Node	422,191	0				(7,059)	422,191
	D4 Channel Bank (embed)	(1,762)	17,009					8,188
	Fiber Optics - Oscocla	10,964	5,330					16,294
	Circuit Equipment - Oscocla	3,927	3,762					7,689
	T - Carrier - Oscocla	104,473	186,211				(111,567)	179,117
	Access Node - Oscocla	4,911	0					4,911
	T-Carrier - Oscocla (embed)	42,500	78,253					552,933
	Sonet Equipment	13,003	10,833				432,180	25,954
	Sonet Equipment - Oscocla	214	7,321				2,114	7,335
	Broadcast Video Trans	13	2,222				264	2,599
	DAX - Regulated Power	0	349				6,280	6,629
	Coronado Regulated Power	0	449				5,388	5,837
	Boardwalk Regulated Power	81	3,397					3,478
	Sports Complex - Regulated Power	0	33					33
	Fiber Management System	0	1,283					1,283
	Flexlan							
2351	Public Tel Term Equip	384,756	3,381				(388,137)	0
	Booths	196,571	0				(196,571)	0
	Paystation Coin	2,225	0				(2,225)	0
	Paystation Coinless	1,023,034	69,496				(1,092,530)	0
2362	Other Terminal Equipment	21,766	6,451					28,217
	Telecomm. Device for Deaf	548	1,086					1,634
2421	Aerial Cable - Oscocla	3,034,539	418,600	(3,061)		(3,571)		3,447,282
2422	Underground Cable	678,995	109,043			(267)		787,771
	Cable FO Conduit	11,981	370,939	(2,618)		(16)		27,293
	Cable FO Conduit - Oscocla	107,494	142					478,432
	Cable Underground - Oscocla	0						142
	FO Joint Telephone Oscocla							
2423	Burred Cable	797,473	84,791	(95)		(1,911)	154	878,412
	Cable-Burred Not Filled							

**Analysis of Entries in Accumulated Depreciation & Amortization**  
Schedule B-1

Company: Vista-United Telecommunications  
For the Year Ended December 31, 1997

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
(Cont'd)	Cable-FO Buried	28,251	6,745					34,996
	Cable-Buried Metallic	4	23					27
	Cable Drop Block	75,726	9,479					85,205
	Cable - Buried Met Fil Osceola	4,696	13,336					18,032
	Cable Drop Block - Osceola	2,259	11,093					13,352
	Cable - Buried Metallic - Fully Depre	370,854						370,854
	NIDS - Osceola	58	1,514					1,572
2424	Submarine Cable	12,062	164					12,206
2426	Intrabldg Newk & Cable Metal	10	439					449
	Intrabldg Newk Cable Metal - Osceo	1,866	2,165					4,031
	Intrabldg Ntwk Cable-Orange-Embe	68,780						68,780
2441	Conduit Systems - Orange	418,914	109,698					528,612
	Conduit Systems - Osceola	28,309	38,766					67,075
<b>Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.</b>								
<i>Subtotal</i>								
<b>TOTAL REGULATED AND JOINT</b>		22,435,731	5,037,777	(198,828)	484	(5,765)	(1,566,857)	25,732,542
<b>Reserve for Jointly Used Plant allocated to Nonregulated</b>								
<i>Accumulated Depr. &amp; Amortization:</i>		(3,061,302)	(628,210)	30,929			(38,415)	(3,696,998)
3200	- PHFU	0						0
3300	- Nonoperating							
3410	- Capital Lease	151,924	2,710				6,275	160,909
3420	- Leasehold Improve							
3500	- Intangibles							
3600	- Other							
<i>Subtotal</i>		151,924	2,710	0	0	0	6,275	160,909
<b>Grand Total</b>		19,526,353	4,412,277	(167,899)	484	(5,765)	(1,598,997)	22,166,453

Note: • The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.

•• The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.