



ORIGINAL

Beverly Y. Menard  
Regulatory & Governmental Affairs  
Assistant Vice President - Florida/Georgia

GTE Service Corporation

One Tampa City Center  
Post Office Box 110, FLTC0616  
Tampa, Florida 33601-0110  
813-483-2526  
813-223-4888 (Facsimile)

September 29, 1998

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

Dear Ms. Bayo:

**Subject: 980000A-SP, Undocketed Special Project - Fair and Reasonable Rates, data request dated September 10, 1998**

Attached are GTE Florida's responses to Mr. Tim Devlin's data request dated September 10, 1998 on the above referenced subject. As requested in Mr. Devlin's letter, copies are also being provided to both the Division of Auditing and Financial Analysis and the Division of Communications.

Should you require additional information, please contact Linda Rossy at (813) 483-2525.

Sincerely,

*Beverly Y. Menard*

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_ Beverly Y. Menard
- APP \_\_\_\_\_
- CAF \_\_\_\_\_ BYM:hr
- CMU \_\_\_\_\_ Attachment
- CTR \_\_\_\_\_ Mr. Tim Devlin - Division of Auditing and Financial Analysis
- EAG \_\_\_\_\_ Mr. Walter D'Haeseleer - Division of Communications
- LEG \_\_\_\_\_

**NOTE: RESPONSES FAXED TO BAYO, DEVLIN AND D'HAESELEER ON 9-29-98.**

- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC \_\_\_\_\_
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

A part of GTE Corporation

DOCUMENT NUMBER-DATE

~~10777~~ SEP 30 8

FPSC-RECORDS/REPORTING

**GTE FLORIDA'S RESPONSES TO STAFF'S DATA REQUEST DATED 9-10-98 - RE:  
980000A-SP UNDOCKETED SPECIAL PROJECT - FAIR AND REASONABLE RATES**

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The following questions relate to Part 1, Embedded Cost Data, Question 3, Separations Data of our June 19, 1998 data request.

1. Please provide the 1997 revenue amounts, including the account numbers, reported on Schedule 1-1 (Income Statement) which correspond to your previously filed 1997 Part 36 Separations Cost Study, i.e., interLATA message, interLATA private line, intraLATA message, intraLATA private line and local.

**Response:**

Please refer to Bates stamped documents 38 933 through 38 936 for the 1997 revenue amounts which correspond to the previously filed 1997 Part 36 Separations Cost Study.

**Prepared by:** Steven Olson  
**Title:** Manager - Regulatory Accounting and Compliance

2. In preparing the 1997 Part 36 Separations Cost Study, it appears that some companies have included the minutes of use from intraLATA IXC traffic as intraLATA and some companies have included the minutes as interLATA. Under which category, interLATA or intraLATA, has your company included the minutes of use from intraLATA traffic carried by IXCs?

**Response:**

IntraLATA

**Prepared by:** Gloria Martin  
**Title:** Staff Manager - Access Cost Separations

3. Please provide as a supplement to your July 31, 1998 response, Schedules B-3 and B-4 for the years 1996 and 1997 based on Depreciation Rates approved by Order No. PSC-92-0976-S-TL in Docket No. 920284-TL.

**Response:**

GTE objects on relevance grounds to the production of schedules B-3 and B-4 using 1997 data and depreciation rates contained in Order No. PSC-92-0976-S-TL issued in Docket No. 920284-TL on September 10, 1992 ("Depreciation Rate Order"). Beginning in 1997, GTE was no longer required by any Florida Commission ruling

to use the depreciation rates reflected in the 1992 Depreciation Rate Order. Accordingly, GTE's July 31, 1998 submission of schedules B-3 and B-4 using 1997 data did not use the depreciation rates contained in the Depreciation Rate Order. Rather, GTE's July 31, 1998 response properly reflected GTE's booked depreciation rates for 1997. Any B-3 and B-4 schedules utilizing 1997 data and depreciation rates reflected in the 1992 Depreciation Rate Order are not relevant to GTE's proposals in this proceeding. Notwithstanding this objection, please refer to Bates stamped documents 38 937 through 38 942 for schedules B-3 and B-4 using 1997 data and the depreciation rates contained in the Depreciation Rate Order.

**Prepared by:** Debbie Ward  
**Title:** Section Supervisor - Property Accounting & Reporting

4. Please provide as a supplement to your July 31, 1998 response, Schedules B-3 and B-4 for the year 1996 listed in, but not included with your July 31, 1998 response.

**Response:**

The documents requested were provided electronically in GTEFL's July 31, 1998 response, but a paper copy was inadvertently left out of the filing. Please refer to Bates stamped documents 38 943 through 38 948 for a paper copy of the 1996 B-3 and B-4 Schedules.

**Prepared by:** Debbie Ward  
**Title:** Section Supervisor - Property Accounting & Reporting

5. Page 38 306 of your response "Summary of Current Depreciation Parameters" column 10, is titled "1997 Depreciation Rate". Are these rates used for financial reporting purposes?

**Response:**

Yes.

**Prepared by:** Debbie Ward  
**Title:** Section Supervisor - Property Accounting & Reporting

QTE Florida  
Regulated Revenues By Account  
1997

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Line Ref	Account Code	Account Description	Total Company	Total Interstate	Total State	Message Interstate	Message IntraState	Private Line Interstate	Private Line IntraState	Other
1	500110	BASIC AREA REV-SOL LN BUSINESS-RECUR FLAT RATE	91,302,151	0	91,302,151	0	0	0	0	91,302,151
2	500111	BASIC AREA REV-SOL LN BUSINESS-RECUR FLAT RATE	1,748,181	0	1,748,181	0	0	0	0	1,748,181
3	500112	BASIC AREA REV-SOL LN BUSINESS-RECUR FLAT RATE	20,136,445	0	20,136,445	0	0	0	0	20,136,445
4	500113	LOC SERV REV-SINGLE LN RES-RECUR FLAT RATE	195,843,801	0	195,843,801	0	0	0	0	195,843,801
5	500114	BASIC AREA REV-SOL LN RES-RECUR FLAT RATE	11,002,845	0	11,002,845	0	0	0	0	11,002,845
6	500115	BASIC AREA REV-SOL LN RES-RECUR FLAT RATE	28,242,102	0	28,242,102	0	0	0	0	28,242,102
7	500120	BASIC AREA REV-MULTI LN BUSINESS-RECUR FLAT RATE	100,880,065	0	100,880,065	0	0	0	0	100,880,065
8	500121	BASIC AREA REV-MULTI LN BUSINESS-RECUR FLAT RATE	4,912,005	0	4,912,005	0	0	0	0	4,912,005
9	500122	BASIC AREA REV-MULTI LN BUSINESS-RECUR FLAT RATE	8,835,534	0	8,835,534	0	0	0	0	8,835,534
10	500123	BASIC AREA REV-MULTI LN RES-RECUR FLAT RATE	94,813	0	94,813	0	0	0	0	94,813
11	500124	BASIC AREA REV-MULTI LN RES-RECUR FLAT RATE	91	0	91	0	0	0	0	91
12	500125	BASIC AREA REV-MULTI LN RES-RECUR FLAT RATE	(1,153)	0	(1,153)	0	0	0	0	(1,153)
13	500130	BASIC AREA REV-CENTEX-RECURRING FLAT RATE	31,441,372	0	31,441,372	0	0	0	0	31,441,372
14	500131	BASIC AREA REV-CENTEX-RECURRING FLAT RATE	(957)	0	(957)	0	0	0	0	(957)
15	500132	BASIC AREA REV-CENTEX-RECURRING FLAT RATE	(770)	0	(770)	0	0	0	0	(770)
16	500141	BASIC AREA REV-CLINT OWNED COM TEL REC MEASURED	8,087,581	0	8,087,581	0	0	0	0	8,087,581
17	500150	BASIC AREA REV-UNBILLED MEASURED USAGE	1,898,978	0	1,898,978	0	0	0	0	1,898,978
18	500153	BASIC AREA REV-WHOLESALE SERVICE-EXTENDED CALL SVR	(772,893)	0	(772,893)	0	0	0	0	(772,893)
19	500159	BASIC AREA REV-OTHER LOCAL USAGE	(174,269)	0	(174,269)	0	0	0	0	(174,269)
20	500199	BASIC AREA REV-SETTLEMENTS	54,713	0	54,713	0	0	0	0	54,713
21	50049	BASIC AREA REVENUE ADJUSTMENTS	(1,628,116)	0	(1,628,116)	0	0	0	0	(1,628,116)
22	5010	OPTIONAL EAS REV-SOL LN BUSINESS-RECUR FLAT RATE	(3,102)	0	(3,102)	0	0	0	0	(3,102)
23	50121	OPTIONAL EAS REV-SOL LN BUSINESS-RECUR FLAT RATE	(150)	0	(150)	0	0	0	0	(150)
24	501213	OPTIONAL EAS REV-SOL LN RES-RECUR FLAT RATE	(8,865)	0	(8,865)	0	0	0	0	(8,865)
25	501214	OPTIONAL EAS REV-SOL LN RES-RECUR FLAT RATE	(659)	0	(659)	0	0	0	0	(659)
26	501220	OPTIONAL EAS REV-MULTI LN BUSINESS-RECUR FLAT RATE	(489)	0	(489)	0	0	0	0	(489)
27	50123	OPTIONAL EAS REV-MULTI LN RES-RECUR FLAT RATE	(78)	0	(78)	0	0	0	0	(78)
28	50124	OPTIONAL EAS REV-SETTLEMENTS	(429)	0	(429)	0	0	0	0	(429)
29	500290	OPTIONAL EAS REV-ADJUSTMENTS	0	0	0	0	0	0	0	0
30	500298	OTHER MOBILE SERVICE REV-RECURRING FLAT RATE	(2,175)	0	(2,175)	0	0	0	0	(2,175)
31	500410	OTHER MOBILE SERVICE REV-MEASURED USAGE	488,273	0	488,273	0	0	0	0	488,273
32	500412	OTHER MOBILE SERVICE REV-ADJUSTMENTS	8,812	0	8,812	0	0	0	0	8,812
33	500499	OTHER MOBILE SERVICE REV-ADJUSTMENTS	91,012	0	91,012	0	0	0	0	91,012
34	504010	LOCAL PRIV LINE REVENUE-SUBVOICE GRADE	182,569	0	182,569	0	0	0	0	182,569
35	504030	LOCAL PRIVATE LINE REV-VOICE GRADE	8,180,348	0	8,180,348	0	0	0	0	8,180,348
36	504030	LOCAL PRIVATE LINE REV-VOICE	4,418	0	4,418	0	0	0	0	4,418
37	504040	LOCAL PRIVATE LINE-VIDEO	28,340	0	28,340	0	0	0	0	28,340
38	504050	LOCAL PRIVATE LINE REV-DIGITAL TRANSMISSION	10,288,058	0	10,288,058	0	0	0	0	10,288,058
39	504070	LOCAL PRIVATE LINE REV-OTHER	(117,859)	0	(117,859)	0	0	0	0	(117,859)
40	505040	CUSTOMER PREMISE REV-PAYSTATION EQUIPMENT	2,144	0	2,144	0	0	0	0	2,144
41	500070	CUSTOMER PREMISE REV-EB11	123,341	0	123,341	0	0	0	0	123,341
42	500075	CUSTOMER PREMISE REV-EB11-CONTRACT BILLING TIER A	78,873	0	78,873	0	0	0	0	78,873
43	500010	OTHER LOCAL EXCHANGE REV-CUSTOM CALLING FEATURES	78,821,873	0	78,821,873	0	0	0	0	78,821,873
44	500011	OTHER LOCAL EXCHANGE REV-LOCAL DIRECTORY ASSIST	8,208,195	0	8,208,195	0	0	0	0	8,208,195
45	500012	OTHER LOCAL EXCHANGE REV-RECORDED MESSAGES SVC	379	0	379	0	0	0	0	379
46	500013	OTHER LOCAL EXCHANGE REV-SPECIAL OPERATOR SVC	8,410,118	0	8,410,118	0	0	0	0	8,410,118
47	500014	OTHER LOCAL EXCHANGE REV-LOCAL ADDITIONAL CHARGES	3,228,210	0	3,228,210	0	0	0	0	3,228,210
48	500015	OTHER LOCAL EXCHANGE REV-TOUCH CALL LINE CHARGE	(180)	0	(180)	0	0	0	0	(180)
49	500016	OTHER LOCAL EXCHANGE REV-EB11	3,288,519	0	3,288,519	0	0	0	0	3,288,519
50	500051	OTHER LOCAL EXCHANGE REV-NONRECUR SVC CHRG-SOL LN	15,409,904	0	15,409,904	0	0	0	0	15,409,904
51	500052	OTHER LOCAL EXCHANGE REV-NONRECUR SVC CHRG-MULTI	598,354	0	598,354	0	0	0	0	598,354

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FTS Florida  
Regulated Revenues By Account  
1997

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Line Ref	Account Code	Account Description	Total Company	Total	Message	Message	Phunts Line	Phunts Line	Other
			(S)	Interstate	Interstate	Interstate	Interstate	Interstate	(S)
52	500533	OTHER LOCAL EXCH REV-NONRECOUR SVC CHRG-CENTREX	200,114	0	0	0	0	0	200,114
53	500504	OTHER LOCAL EXCH REV-NONRECOUR SVC CHRG-PAYSTATION	(218)	0	0	0	0	0	(218)
54	500500	OTHER LOCAL EXCH REV-NONRECOUR SVC CHRG-OTHER	26,412,267	0	0	0	0	0	26,412,267
55	500500	OTHER LOCAL EXCH-WAGE REV-MISCELLANEOUS OTHER	16,232,115	0	0	0	0	0	16,232,115
56	500509	OTHER LOCAL EXCHANGE REV-ADJUSTMENTS	18,074,002	0	0	0	0	0	18,074,002
57		Total State Local Service Revenue	\$ 652,252,454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 652,252,454
58	508110	END USER REV-WITH ACC SUB-INTERSTATE-INTERLATA AOU	20,277	20,277	0	0	0	0	0
59	508111	END USER REV-WITH ACC SUB-INTERSTATE-INTERLATA	40,438,726	40,438,726	0	0	0	0	0
60	508121	END USER REV-WITH ACC RES-INTERSTATE-INTERLATA	62,919,360	62,919,360	0	0	0	0	0
61	508123	END USER REV-MONTHLY ACC REV-CROSS RECEIPTS TAX	2,693,200	2,693,200	0	0	0	0	0
62	508211	SW ACC REV-CARRIER CH LN-INTRANTRA	103,487,567	103,487,567	0	0	0	0	0
63	508212	SW ACC REV-CARRIER CH LN-INTERLATA	(3,447)	(3,447)	0	0	0	0	0
64	508219	NECA INTERSTATE OCL POOL SETTLEMENTS	(2,831,576)	(2,831,576)	0	0	0	0	0
65	508231	SW ACC REV-END OF SWITCH-INTERLATA	67,098,404	67,098,404	0	0	0	0	0
66	508235	END OFF SWITCH-NRC-INTERSTATE-INTERLATA	46,810	46,810	0	0	0	0	0
67	508251	SW ACC FV-INFO-TRANS-INTERLATA	3,608,019	3,608,019	0	0	0	0	0
68	508261	SW ACC FV-COMM-TRANS-INTERLATA	17,078,770	17,078,770	0	0	0	0	0
69	508265	SW ACC FV-CH-TRANS-NRC-INTERLATA	90,300	90,300	0	0	0	0	0
70	508272	SW FV-REV-CELLULAR-INTERLATA	(67)	(67)	0	0	0	0	0
71	508273	SW FV-REV-CELLULAR-INTERLATA	2,432,000	2,432,000	0	0	0	0	0
72	508274	SW FV-REV-CELLULAR-OPERATIONS	(11,188,457)	(11,188,457)	0	0	0	0	0
73	508298	SW TO-ED ACC RE-PRICE CAP SHARING RESERVES	4,321,877	4,321,877	0	0	0	0	0
74	508309	SW ACC REV-ADJUSTMENTS-INTERSTATE	818,456	818,456	0	0	0	0	0
75	508305	SPI CHAL INSTAL-INTERLATA	(14,269)	(14,269)	0	0	0	0	0
76	508311	SPI C SUB-CHRG-INTERLATA	12,030,081	12,030,081	0	0	0	0	0
77	508321	SPI C TRANS-INT-INTERLATA	26,882,451	26,882,451	0	0	0	0	0
78	508322	SPI C TRANS-INT-INTERLATA	(18,884)	(18,884)	0	0	0	0	0
79	508331	SPEC ACC LINE-INTERLATA	2,124,170	2,124,170	0	0	0	0	0
80	508332	SPEC ACC LINE-INTERLATA	(4,941)	(4,941)	0	0	0	0	0
81	508335	SPEC AC LN NRC-INTERLATA	5,047,736	5,047,736	0	0	0	0	0
82	508338	SP ACC REV-SUPPL FEATURE-INTERLATA	204,823	204,823	0	0	0	0	0
83	508351	SP ACC REV-SUPPL FEAT NRC-INTERLATA	2,798,274	2,798,274	0	0	0	0	0
84	508355	SP ACC REV-SUPPL FEAT NRC-INTERLATA	108,567	108,567	0	0	0	0	0
85	508361	SP ACC REV-MULTIPLX-INT-INTERLATA	113,869	113,869	0	0	0	0	0
86	508365	SP ACC REV-MULTIPLX NRC-INTERLATA	3,898,302	3,898,302	0	0	0	0	0
87	508371	SP ACC REV-SPECIAL-DOCH-INTERLATA	81,818	81,818	0	0	0	0	0
88	508391	SP ACC REV-CUSTOMER OPERATIONS	(152)	(152)	0	0	0	0	0
89	508392	SP ACC REV-PLANT OPERATIONS	343,683,253	343,683,253	0	0	0	0	0
90	508399	SPEC ACC REV-INTERSTATE ADJUSTMENTS	0	0	0	0	0	0	0
91		Network Access - Interstate	\$ 343,683,253	\$ 343,683,253	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
92	508410	END USER REV-WITH ACC SUB-INTRASTATE-INTERLATA AOU	0	0	0	0	0	0	0
93	508420	END USER REV-WITH ACC RES-INTRASTATE-INTERLATA AOU	(141)	(141)	0	0	0	0	0
94	508501	SUBSY HOUR MIN OF CAP INTRASTATE-RESERVE	31,136	31,136	0	0	0	0	0
95	508511	SW ACCESS REV-CARRIER CH LN-INTRANTRA	80,833,469	80,833,469	0	0	0	0	0
96	508512	SW ACCESS REV-CARRIER CH LN-INTERLATA	3,821,150	3,821,150	0	0	0	0	0
97	508531	SW ACCESS REV-END OFFICE SWITCH-ING-INTRANTRA	22,580,148	22,580,148	0	0	0	0	0
98	508532	SW ACCESS REV-END OFFICE SWITCH-ING-INTERLATA	1,578,084	1,578,084	0	0	0	0	0
99	508533	END OFF SWITCH-NRC-INTRASTATE-INTERLATA	24,000	24,000	0	0	0	0	0
100	508535	SW ACCESS REV-END OFFICE INFORMATION-INTRANTRA	19,219,051	19,219,051	0	0	0	0	0
101	508551	SW ACCESS REV-END OFFICE INFORMATION-INTERLATA	1,227,011	1,227,011	0	0	0	0	0
102	508552	SW ACCESS REV-END OFFICE INFORMATION-INTRANTRA	0	0	0	0	0	0	0

QTE Florida  
Regulated Revenues By Account  
1997

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Line Ref	Account Code	Account Description	Total Company (a)	Total Interstate (a)	Total State (a)	Message Interstate (b)	Message IntraState (b)	Private Line Interstate (b)	Private Line IntraState (b)	Other (b)
103	505541	SW ACCESS REV-COMMON TRANSPORT-INTRANTER	28,173,358	0	28,173,358	28,173,358	0	0	0	0
104	505552	SW ACCESS REV-COMMON TRANSPORT-INTRANTRA	1,838,032	0	1,838,032	0	1,838,032	0	0	0
105	505555	SW ACCESS REV-COMMON TRANSPORT-INTRANTER-NRC	20,003	0	20,003	20,003	0	0	0	0
106	505572	SW ACCESS REV-CELLULAR-INTRANTRA	12,135,180	0	12,135,180	0	12,135,180	0	0	0
107	505573	SW ACC REV-NRC-CELLULAR-INTRANTRA	32,252	0	32,252	0	32,252	0	0	0
108	505550	SW ACC REV-INTRALATA EQUAL ACCESS COST RECOVERY	1,329,291	0	1,329,291	0	1,329,291	0	0	0
109	505555	SW ACCESS REV-CUSTOMER OPERATIONS-INTRASTATE	41,988	0	41,988	0	41,988	0	0	0
110	505558	SW ACCESS REV-INTRASTATE-ADJUSTMENTS	798,000	0	798,000	0	798,000	0	0	0
111	505505	SP ACCESS REV-INSTALLATION-INTRANTER	10,873	0	10,873	0	0	10,873	0	0
112	505506	SP ACCESS REV-INSTALLATION-INTRANTRA	1,867	0	1,867	0	0	0	1,867	0
113	505511	SP ACCESS REV-SURCHARGE-INTRANTER	67	0	67	0	0	0	67	0
114	505521	SP ACCESS REV-SPECIAL TRANSPORT-INTRANTER	882,810	0	882,810	0	0	882,810	0	0
115	505522	SP ACCESS REV-SPECIAL TRANSPORT-INTRANTRA	2,777,800	0	2,777,800	0	0	0	2,777,800	0
116	505531	SP ACCESS REV-SPECIAL ACCESS LINE-INTRANTER	2,024,403	0	2,024,403	0	0	2,024,403	0	0
117	505532	SP ACCESS REV-SPECIAL ACCESS LINE-INTRANTRA	4,320,137	0	4,320,137	0	0	4,320,137	0	0
118	505535	SP ACC 9 REV-SPECIAL ACCESS LINE-INTRANTER-NRC	154,999	0	154,999	0	0	154,999	0	0
119	505536	SP ACC 9 REV-SPECIAL ACCESS LINE-INTRANTRA-NRC	223,945	0	223,945	0	0	223,945	0	0
120	505591	SP ACC 9 REV-SUPPLEMENTAL FEATURES-INTRANTER	(213,069)	0	(213,069)	0	0	(213,069)	0	0
121	505592	SP ACC 9 REV-SUPPLEMENTAL FEATURES-INTRANTRA	657,960	0	657,960	0	0	657,960	0	0
122	505593	SP ACCESS REV-SUPPLEMENT FEATURES-INTRANTER-NRC	8,862	0	8,862	0	0	8,862	0	0
123	505593	SP ACCESS REV-SUPPLEMENT FEATURES-INTRANTRA-NRC	130,722	0	130,722	0	0	130,722	0	0
124	505591	SP ACCESS REV-MULTIPLDNG-INTRANTER	10,562	0	10,562	0	0	10,562	0	0
125	505592	SP ACCESS REV-MULTIPLDNG-INTRANTRA	102,013	0	102,013	0	0	102,013	0	0
126	505595	SP ACCESS REV-MULTIPLX NRC-INTRANTER	101	0	101	0	0	101	0	0
127	505598	SP ACCESS REV-MULTIPLX NRC-INTRANTRA	(518)	0	(518)	0	0	(518)	0	0
128	505671	SP ACCESS REV-SPECIALIZED-INTRANTER	35,784	0	35,784	0	0	35,784	0	0
129	505691	SPECIAL ACCESS REVENUE-INTRACURT OPER	888,247	0	888,247	0	0	888,247	0	0
130	577-32	SPECIAL ACCESS REVENUE-INTRACURT OPER	4,577	0	4,577	0	0	4,577	0	0
132		Network Access - Interstate	185,773,468	0	185,773,468	1151,558,881	22,181,760	1,189	3,378	0
133		Total Network Access Revenue	52,213	52,213	185,773,468	1151,558,881	22,181,760	1,189	3,378	0
134	510011	LO MESSAGE REV-INTERSTATE/INTRALATA B-G	298	298	0	0	0	0	0	0
135	510012	LO MESSAGE REV-INTERSTATE/INTRALATA G-G	14	14	0	0	0	0	0	0
136	510013	LO MESSAGE REV-INTERSTATE/INTRALATA I-G	(1,948)	(1,948)	0	0	0	0	0	0
137	510018	LO MESSAGE REV-INTERSTATE/INTRALATA SETTLEMENTS	598,262	0	598,262	0	0	0	0	0
138	510021	LONG DISTANCE MESSAGE REV-INTRASTATE B-G	35,980,344	0	35,980,344	0	0	0	0	0
139	510022	LONG DISTANCE MESSAGE REV-INTRASTATE G-G	(182,780)	0	(182,780)	0	0	0	0	0
140	510023	LONG DISTANCE MESSAGE REV-INTRASTATE I-G	(84,638)	0	(84,638)	0	0	0	0	0
141	510024	LO MESSAGE REV-INTRASTATE/INTRALATA CALLING PLANS	(23,878)	0	(23,878)	0	0	0	0	0
142	510029	LO MESSAGE REV-INTRASTATE/INTRALATA SETTLEMENTS	59,059	59,059	0	0	0	0	0	0
143	511111	LO INWARD ONLY REV-INTERSTATE/INTRALATA	(94)	(94)	0	0	0	0	0	0
144	511115	LO INWARD ONLY REV-INTERSTATE/INTRALATA-NRC	1,078,409	0	1,078,409	0	0	0	0	0
145	511125	LO INWARD ONLY REV-INTRASTATE/INTRALATA	4,862	0	4,862	0	0	0	0	0
147	511221	LO OUTWARD ONLY REV-INTRASTATE/INTRALATA	133,152	0	133,152	0	0	0	0	0
148	511225	LO OUTWARD ONLY REV-INTRASTATE/INTRALATA-NRC	105	0	105	0	0	0	0	0
149	512220	VOICE LO PRIV NTKW REV-INTRASTATE/INTRALATA	8,682,959	0	8,682,959	0	0	0	0	0
150	512225	VOICE LO PRIV NTKW REV-INTRASTATE/INTRALATA-NRC	402,963	0	402,963	0	0	0	0	0
151	512420	VIDEO PROG LO PRIV NTKW REV-INTRASTATE/INTRALATA	23,712	0	23,712	0	0	0	0	0
152	512520	DKTIL TRAN LO PRIV NTKW REV-INTRASTATE/INTRALATA	11,224,090	0	11,224,090	0	0	0	0	0
153	512525	DKTIL TRAN LO PRIV NTKW REV-INTRASTATE/INTRALATA-NRC	182,017	0	182,017	0	0	0	0	0

GTE Florida  
Regulated Revenues By Account  
1997

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Line Ref	Account Code (01)	Account Description (03)	Total Company (05)	Total Interstate (06)	Total State (07)	Message Interstate (08)	Message Intrastate (09)	Message's Interstate (10)	Message's Intrastate (11)	Private Line Interstate (12)	Private Line Intrastate (13)	Other (14)
154	512830	OTHER LO PRIV NYWK REV-INTRASTATE/INTRALATA	38	0	38	0	0	0	0	0	0	0
155	512825	OTHER LO PRIV NYWK REV-INTRASTATE/INTRALATA-NRC	52,877	0	52,877	0	0	0	0	0	52,877	0
156	512099	LO PRIVATE NETWORK REV ADJUSTMENT	4,484	0	4,484	0	0	0	0	0	4,484	0
157	516012	OTH LO REV-DIRECTORY ASSIST-INTERSTATE/INTRALATA	31	31	0	0	0	0	0	0	0	0
158	516022	OTH LO REV-DIRECTORY ASSIST-INTRASTATE/INTRALATA	1,387,428	0	1,387,428	0	0	1,387,428	0	0	0	0
159		Total Long Distance Revenue	57,812,229	108,472	57,920,701	0	0	3,380,856	0	0	57,917,326	0
160												
520011		DIRECTORY ADVERTISING REVENUES-PUBLICATION BASIS	166,047,185	0	166,047,185	0	0	0	0	0	0	166,047,185
520020		DIRECTORY SALES REVENUE	228,413	0	228,413	0	0	0	0	0	0	228,413
520030		SPECIALIZED DIRECTORY REVENUE	254,289	0	254,289	0	0	0	0	0	0	254,289
520050		OTHER DIRECTORY REVENUE	8,142,534	0	8,142,534	0	0	0	0	0	0	8,142,534
520090		DIRECTORY ADVERTISING REVENUE SETTLEMENTS	(82,137,352)	(1,428,478)	(83,565,830)	(1,172,487)	0	(854,119)	0	(442)	(1,258)	(84,722,551)
520100		RENT REVENUE - LAND AND BUILDINGS	(88,230)	(119,072)	(207,302)	(5,382)	0	(4,718)	0	0	0	(94,368)
520200		RENT REV-CABLE & WIRE FACILITIES	1,185	291	894	291	0	59	0	0	0	752
520400		RENT REV- CENTRAL OFFICE FACILITIES	208,332	43,187	165,145	10,411	0	8,734	0	1,899	0	138,855
520700		RENT REVENUE - UNBUNDLED NETWORK ELEMENT	10,854	2,534	8,320	551	0	418	0	61	169	7,101
520800		RENT REV-OTHER	8,813,318	1,827,291	6,986,027	641,528	0	478,779	0	44,653	128,919	8,488,678
520900		SPECIAL BILLING ARRANGEMENT REVENUES	403,357	234,047	179,310	179,310	0	329	0	0	0	179,310
520910		OPERATOR SERVICES-INTERSTATE/INTERLATA	83,175	83,175	0	0	0	0	0	0	0	83,175
520920		OPERATOR SERVICES-INTRASTATE/INTERLATA	244,109	244,109	0	0	0	0	0	0	0	244,109
520930		OPERATOR SERVICES-INTRASTATE/INTRALATA	298,864	0	298,864	0	0	0	0	0	0	298,864
520940		OPERATOR SERVICES-INTERSTATE/INTRALATA	1,342,869	0	1,342,869	0	0	1,342,869	0	0	0	1,342,869
520950		OPERATOR SERVICES-INTRASTATE/INTRALATA	(1,135,769)	(1,360,852)	(225,083)	(778,708)	0	0	0	0	0	(225,083)
520960		OPERATOR SERVICES-INTRASTATE/INTRALATA	1,485,388	852,268	643,120	543,120	0	0	0	0	0	643,120
520970		OPERATOR SERVICES-INTRASTATE/INTRALATA	2,313,057	2,313,057	0	2,313,057	0	0	0	0	0	2,313,057
520980		OPERATOR SERVICES-INTRASTATE/INTRALATA	4,817,173	4,817,173	0	0	0	0	0	0	0	4,817,173
520990		OPERATOR SERVICES-INTRASTATE/INTRALATA	4,501	879	3,622	0	0	0	0	0	0	3,622
521000		LOB ACC 388-ALTERNATE BILLING SERVICE	201,208	47,298	153,910	0	0	0	0	0	0	153,910
521010		LOB ACC 388-ALTERNATE BILLING SERVICE	6,960,418	1,734,479	5,225,939	277,869	0	303,291	0	17,328	0	5,406,127
521020		LOB ACC 388-ALTERNATE BILLING SERVICE	182,148	182,148	0	0	0	0	0	0	0	182,148
521030		LOB ACC 388-ALTERNATE BILLING SERVICE	83,310	0	83,310	0	0	0	0	0	0	83,310
521040		LOB ACC 388-ALTERNATE BILLING SERVICE	8,178,158	8,178,158	0	0	0	3,772	0	219	0	8,181,130
521050		LOB ACC 388-ALTERNATE BILLING SERVICE	18,429	0	18,429	0	0	0	0	0	0	18,429
521060		LOB ACC 388-ALTERNATE BILLING SERVICE	314,857	0	314,857	0	0	0	0	0	0	314,857
521070		LOB ACC 388-ALTERNATE BILLING SERVICE	7,481,859	0	7,481,859	0	0	7,481,859	0	0	0	7,481,859
521080		LOB ACC 388-ALTERNATE BILLING SERVICE	14,857	0	14,857	0	0	14,857	0	0	0	14,857
521090		LOB ACC 388-ALTERNATE BILLING SERVICE	209,304	117,857	88,447	88,447	0	189	0	0	0	88,636
521100		LOB ACC 388-ALTERNATE BILLING SERVICE	150,822,881	14,718,784	140,807,097	5,882,782	0	1,548,685	0	63,881	0	152,400,762
521110		LOB ACC 388-ALTERNATE BILLING SERVICE	24,341,000	2,878,412	21,462,588	363,857	0	2,525,149	0	6,889	0	24,344,438
521120		LOB ACC 388-ALTERNATE BILLING SERVICE	(1,315,486)	(111,724)	(1,203,762)	(18,839)	0	(113,088)	0	(269)	0	(1,316,134)
521130		LOB ACC 388-ALTERNATE BILLING SERVICE	(7,829,471)	(887,818)	(6,941,653)	(105,102)	0	(803,059)	0	(1,829)	0	(7,750,649)
521140		LOB ACC 388-ALTERNATE BILLING SERVICE	32,883,885	2,780,854	30,103,031	488,878	0	3,813,303	0	8,855	0	33,413,991
521150		LOB ACC 388-ALTERNATE BILLING SERVICE	1,408,181,314	388,728,438	1,019,452,876	819,053,885	0	86,521,807	0	3,203,781	0	1,026,441,964
521160		LOB ACC 388-ALTERNATE BILLING SERVICE										
521170		UNCOLLECTIBLE REVENUE-ENO USERS										
521180		UNCOLLECTIBLE REVENUE-INTERCARRIER CARRIERS										
521190		UNCOLLECTIBLE REVENUE-OTHER										
521200		Total Uncollectible Revenue										
521210		Net Regulated Operating Revenue										

The total uncollectible distribution is based on the Part 38 and allocated to the accounts based on the relationship of the uncollectible amount to the total uncollectible amount in the Total Company column. The difference between the distribution on this schedule and the 1-1 Schedule, page 1 of 4, is attributed to the number of decimal places utilized in the allocation factors.

Analysis of Plant in Service Accounts  
 Schedule B-3  
 Company:  
 For the Year Ended December 31, 1997

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
2111	Land		20,266,337	80,651	0	(490,147)	19,856,841
Amortizable Assets:							
2115	Garage Work Equipment	7 yrs	1,229,152	70,591	70,522	(18,040)	1,211,180
2116	Other Work Equipment	7 yrs	28,600,199	1,512,553	2,552,662	522,456	28,082,547
2122	Furniture	10 yrs	9,368,189	378,435	3,429,348	278,147	6,593,424
212310	Office Support Equipment	7 yrs	8,197,986	1,192,758	618,973	(442,187)	8,329,584
21232X	Company Communications Equipm	5 yrs	71,093,954	2,657,048	5,314,103	4,986	68,441,885
2124	General Purpose Computer	5 yrs	82,016,142	9,140,125	1,490,299	63,687	89,729,656
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate is applied.							
211210	Passenger Cars	14.00%	2,930,839	22,997	237,891	(46,825)	2,669,120
211220	Lip' Trucks	7.40%	27,017,075	0	3,836,250	(792,402)	22,388,423
211230	Heavy Trucks	8.50%	1,770,788	0	149,097	4,192	1,625,883
211240	Heavy Equip/Tractors	13.10%	3,082,064	159,204	62,841	(4,192)	3,184,235
TOTAL 2112			34,810,766	182,201	4,286,079	(839,227)	29,867,661
212111	Bldg. - Single Unit Switch	4.10%	2,787,742	10,075,484	7,363,343	202,756,937	208,256,820
212113	Bldg. - RSU	5.00%	26,957,008	2,979	4,400	(26,955,587)	0
212120	Bldg. - Multi Unit Switch	4.10%	72,492,988	0	50,868	(72,442,118)	0
212130	Bldg. - Plant	3.20%	21,777,774	0	15,000	(21,762,774)	0
212140	Bldg. - Office	1.90%	78,418,560	0	608,349	(77,810,211)	0
212150	Bldg. - Tower	5.50%	4,919,010	0	0	(4,919,010)	0
TOTAL 2121			207,353,080	10,078,463	8,041,960	(1,132,783)	208,256,820
2212	Digital Switch	6.40%	868,257,367	58,991,162	16,101,586	(3,121,586)	908,025,357
222020	Oper Sys - Analog	10.00%	89,269	0	86,307	(2,962)	0
222030	Oper Sys -Digital	10.00%	15,795,157	1,200,885	2,891,004	(270,297)	13,834,741
TOTAL 2220			15,884,426	1,200,885	2,977,311	(273,259)	13,834,741



Analysis of Plant in Service Accounts  
 Schedule B-3  
 Company:  
 For the Year Ended December 31, 1997

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
(Continued)							
22312X	Radio Systems	8.30%	5,516,426	16,147	3,676,622	101,998	1,957,949
223211	Circuit Equipment	16.80%	448,357,308	110,601,341	15,297,809	(10,477,573)	533,193,267
223223	Circuit Equipment - Lightwave	10.00%	142,775,187	29,295,591	2,824,620	(5,580,667)	163,865,491
TOTAL 2232			591,142,495	139,896,932	18,122,429	(16,058,240)	696,858,758
2351	Public Telephone	10.00%	12,097,439	0	0	(12,097,439)	0
236290	Network Channel Term Eq	12.50%	25,800,474	5,771,248	5,940,585	(324)	25,630,813
236293		12.50%	8,073,395	974,590	245	(2,805)	9,044,934
TOTAL 2362			33,873,869	6,745,838	5,940,830	(3,129)	34,675,747
2411	Poles/Towers	7.20%	28,123,593	735,845	657,133	(3,613)	28,198,693
242110	Aerial Cable - Metallic	4.70%	200,824,506	14,691,126	3,047,544	(124,603)	212,343,485
242120	Aerial Cable - Fiber	5.80%	1,225,495	138,755	294,069	(35,997)	1,034,183
TOTAL 2421			202,050,001	14,829,881	3,341,613	(160,600)	213,377,668
242210	Underground Cable - Metallic	6.30%	295,209,053	19,989,694	1,709,903	(384,233)	313,104,611
242220	Underground Cable - Fiber	5.30%	73,307,318	13,344,116	1,106,683	540,039	86,084,791
TOTAL 2422			368,516,371	33,333,810	2,816,586	155,806	399,189,402
242315/16	Buried Cable - Metallic	5.10%	1,116,895,447	89,907,176	13,731,265	(574,043)	1,192,497,315
242320	Buried Cable - Fiber	5.30%	9,601,734	608,129	550,688	(18,125)	9,641,050
TOTAL 242320			1,126,497,181	90,515,305	14,281,953	(592,168)	1,202,138,365
242410	Submarine Cable - Metallic	3.80%	1,732,460	13,407	25,684	0	1,720,183
242420	Submarine Cable - Fiber	5.30%	787,875	240,388	(6)	0	1,028,270
TOTAL 2424			2,520,335	253,795	25,678	0	2,748,453

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Analysis of Plant in Service Accounts  
 Schedule B-3  
 Company:  
 For the Year Ended December 31, 1997

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
(Continued)							
24261X	Intra-Bldg-Metallic	4.80%	2,111,814	121	11,697	0	2,100,237
24262X	Intra-Bldg-Fiber	5.70%	0	0	0	0	0
<b>TOTAL 2426</b>			<b>2,111,814</b>	<b>121</b>	<b>11,697</b>	<b>0</b>	<b>2,100,237</b>
2431	Aerial Wire	0.00%	788,547	193,630	127,654	(562)	851,961
2441	Conduit Systems	2.30%	261,503,710	12,168,675	234,188	(481,700)	272,956,497

Capital Recovery Schedules:

Jointly Used Plant Allocated to Nonregulated Amortizable Assets:		( )	( )	( )	( )	( )
2681	Capital Leases	480,793	18,024	0	345,221	844,038
2682	Leasehold Improve.	11,135,679	2,706,706	346,672	(154,128)	13,341,585
2690	Intangibles	0	94,970	0	(8,553)	88,417
	<b>Total Balances</b>	<b>3,993,433,851</b>	<b>388,994,551</b>	<b>94,465,898</b>	<b>(34,405,040)</b>	<b>4,251,557,468</b>

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

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

Company:  
For the Year Ended December 31, 1997

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
2111	Land	0						
Amortizable Assets:								
2115	Garage Work Equipment	1,093,397	49,348	70,522	0	0	11,926	1,060,297
2116	Other Work Equipment	21,953,291	1,549,404	2,552,662	270,081	0	(90,453)	21,310,567
2122	Furniture	8,017,659	809,705	3,429,348	2,653	0	(139,259)	5,539,828
212310	Office Support Equipment	3,305,680	897,798	618,973	2,654	0	278,112	3,311,054
21232X	Company Communications Equipme	50,007,737	3,417,676	5,314,103	0	17,936	204	48,093,171
2124	General Purpose Computer	57,708,009	11,528,202	1,490,299	114,809	0	418,300	67,440,421
This schedule should identify each account/subaccount for which a separate depreciation rate is applied.								
211210	Passenger Cars	2,093,284	391,997	237,891	28,528	0	3,815	2,272,103
211220	Light Trucks	10,842,160	1,828,003	3,836,250	237,089	0	119,211	8,951,791
211230	Heavy Trucks	805,298	144,359	149,097	0	0	0	800,558
211240	Heavy Equip/Tractors	2,048,582	411,098	62,841	0	0	0	2,396,839
TOTAL 2112		15,789,322	2,775,457	4,286,079	265,617	0	123,026	14,421,291
212111	Bldg. - Single Unit Switch	(1,325,248)	4,326,413	6,733,443	84,400	3,273,838	(65,217,702)	58,295,986
212113	Bldg. - RSU	8,274,260	673,925	8,800	0	0	8,939,385	0
212120	Bldg. - Multi Unit Switch	31,103,717	1,486,106	52,868	0	0	32,536,955	0
212130	Bldg. - Plant	6,788,041	348,444	30,000	0	0	7,106,485	0
212140	Bldg. - Office	12,111,075	744,978	1,216,849	0	3,478	11,635,724	0
212150	Bldg. - Tower	5,115,772	135,273	0	0	0	5,251,045	0
TOTAL 2121		62,067,617	7,715,137	8,041,960	84,400	3,277,316	251,892	58,295,986
2211	Analog Switch	(4,892,493)	0	0	0	101,216	0	(4,993,709)
2212	Digital Switch	359,520,802	56,841,047	16,101,586	6,830,431	588,338	(518,078)	407,020,434
222020	Oper Sys - Analog	,773	4,463	86,307	0	0	(43,921)	(3,150)
222030	Oper Sys -Digital	13,373,636	1,481,494	2,891,004	0	429	375,879	11,587,818
TOTAL 2220		13,408,409	1,485,957	2,977,311	0	429	331,958	11,584,668

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

Company:  
For the Year Ended December 31, 1997

Page 2 of 3

Acct. No. (Continued)	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
22312X	Radio Systems	42,507	310,187	3,676,622	0	102,394	(3,918,507)	492,185
223211	Circuit Equipment	135,188,495	82,451,088	15,297,809	4,756,311	666,854	3,782,203	202,849,024
223223	Circuit Equipment - Lightwave	51,453,457	15,322,034	2,824,620	404,959	145,570	119,359	64,090,901
TOTAL 2232		186,641,953	97,773,122	18,122,429	5,161,270	812,424	3,901,567	266,739,925
2351	Public Telephone	9,668,728	604,872	0	32,142	0	10,305,742	0
236290	Network Channel Term Eq	18,169,944	3,214,455	5,940,585	0	0	1,081	15,442,733
236293		5,206,703	1,069,896	245	0	3,112	0	6,273,242
TOTAL 2362		23,376,647	4,284,351	5,940,830	0	3,112	1,081	21,715,975
2411	Poles/Towers	13,151,822	2,027,602	657,133	5,413	313,057	137	14,214,610
242110	Aerial Cable - Metallic	84,794,930	9,709,448	3,047,544	114,731	1,456,889	353	90,114,323
242120	Aerial Cable - Fiber	391,303	65,531	294,069	0	13,526	0	149,239
TOTAL 2421		85,186,233	9,774,979	3,341,613	114,731	1,470,415	353	90,263,562
242210	Underground Cable - Metallic	160,652,494	19,161,880	1,709,903	200	1,016,059	2,086	177,086,526
242220	Underground Cable - Fiber	22,163,130	4,223,891	1,106,683	7,836	51,927	(631,814)	25,868,061
TOTAL 2422		182,815,624	23,385,771	2,816,586	8,036	1,067,986	(629,728)	202,954,587
242315/16	Buried Cable - Metallic	494,444,510	58,889,515	13,731,265	163,312	2,010,611	(3,970,230)	541,725,691
242320	Buried Cable - Fiber	1,652,407	509,934	550,688	0	14,437	6,019,465	(4,422,249)
TOTAL 242320		496,096,917	59,399,449	14,281,953	163,312	2,025,048	2,049,235	537,303,442
242410	Submarine Cable - Metallic	721,107	65,600	25,684	0	42,725	0	718,298
242420	Submarine Cable - Fiber	302,846	48,128	(6)	0	0	0	350,980
TOTAL 2424		1,023,953	113,728	25,678	0	42,725	0	1,069,278

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

Company:  
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*
24261X	Intra-Bldg-Metallic	864,651	101,089	11,697	523	484	0	954,082
24262X	Intra-Bldg-Fiber	0	0	0	0	0	0	0
TOTAL 2426		864,651	101,089	11,697	523	484	0	954,082
2431	Aerial Wire	(90,747)	0	127,654	0	174,394	0	(392,795)
2441	Conduit Systems	54,697,656	6,146,292	234,188	2,500	814,348	53,055	59,744,857

This schedule should identify each approved capital recovery schedule.

Subtotal	Reserve for Jointly Used Plant allocated to Nonregulated and Accumulated Depr. & Amortization:
3200	- JHFU
3300	- Nonregulated
3410	- Capital Lease
3420	- Leasehold Improve.
3500	- Intangibles
3600	- Other
Subtotal	
Grand Total	

\* 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.

## Schedule B-3

Company:

For the Year Ended December 31, 1996

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Acct No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
2111	Land		21,134,877	48,445	0	(916,985)	20,266,337
Amortizable Assets:							
2115	Garage Work Equipment	7 yrs	1,191,003	43,645	4,508	(1,889)	1,229,152
2116	Other Work Equipment	7 yrs	28,362,192	1,781,011	1,167,304	(375,700)	28,600,199
2122	Furniture	10 yrs	9,953,951	137,713	84,136	(639,339)	9,368,189
212310	Office Support Equipment	7 yrs	7,718,984	2,257,349	698,957	(1,079,391)	8,197,986
21232X	Company Communications Equipment	5 yrs	63,845,051	8,709,386	123,635	(1,336,848)	71,093,954
2124	General Purpose Computer	5 yrs	75,998,927	6,070,112	2,045,689	(1,007,208)	82,016,142
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate is applied.							
211210	Passenger Cars	14.00%	3,405,733	16,358	494,748	3,496	2,930,839
211220	Light Trucks	7.40%	28,607,620	0	1,568,553	(21,993)	27,017,075
211230	Heavy Trucks	8.50%	2,317,259	0	546,471	0	1,770,788
211240	Heavy Equip/Tractors	13.10%	3,844,713	16,769	857,656	88,238	3,092,064
TOTAL 2112			38,175,325	33,127	3,467,428	69,741	34,810,766
212111	Bldg. - Single Unit Switch	4.10%	0	3,343,760	1,531,661	975,643	2,787,742
212113	Bldg. - RSU	5.00%	26,263,531	584,958	510,157	618,675	26,957,008
212120	Bldg. - Multi Unit Switch	4.10%	73,722,314	1,153,916	513,705	(1,869,540)	72,492,986
212130	Bldg. - Plant	3.20%	22,088,867	885,622	240,800	(955,914)	21,777,774
212140	Bldg. - Office	1.90%	81,020,974	1,922,002	3,170,295	(1,354,120)	78,418,560
212150	Bldg. - Tower	5.50%	5,588,903	50,733	1,796,351	1,095,725	4,919,010
TOTAL 2121			208,664,589	7,940,991	7,762,969	(1,489,531)	207,353,080
2212	Digital Switch	6.40%	874,383,098	56,180,391	58,053,761	(4,252,361)	868,257,367
222020	Oper Sys - Analog	10.00%	5,001,304	2	0	(4,912,037)	89,269
222030	Oper Sys - Digital	10.00%	11,584,879	212,962	628,188	4,625,504	15,795,157
TOTAL 2220			16,586,183	212,964	628,188	(286,533)	15,884,426

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Analysis of Plant in Service Accounts  
 Schedule B-3  
 Company:  
 For the Year Ended December 31, 1996

Acct. No. (Continued)	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
22312X	Radio Systems	8.30%	5,702,416	27,633	67,354	(146,269)	5,516,426
223211	Circuit Equipment	16.80%	389,569,070	65,460,618	13,247,324	6,584,944	448,367,308
223223	Circuit Equipment - Lightwave	10.00%	121,279,649	26,603,252	2,031,211	(3,076,502)	142,775,187
TOTAL 2232			510,848,719	92,063,870	15,278,535	3,508,442	591,142,495
2351	Public Telephone	10.00%	13,006,135	1,681,450	2,166,801	(423,345)	12,097,439
236290	Network Channel Term Eq	12.50%	28,026,710	1,214,093	3,301,527	(386,807)	25,552,469
236291	Enhanced 911 Service	12.50%	7,926,948	299,648	133,539	(19,663)	8,073,395
236294	Comm Device for Deaf - TDD	8.20%	431,064	0	0	(183,059)	248,005
TOTAL 2362			36,384,722	1,513,741	3,435,066	(589,529)	33,873,869
2411	Poles/Towers	7.20%	28,251,072	721,923	840,340	(9,062)	28,123,593
242110	Aerial Cable - Metallic	4.70%	192,912,650	9,277,924	1,259,395	(106,673)	200,824,506
242120	Aerial Cable - Fiber	5.80%	1,060,640	141,862	20,390	43,383	1,225,495
TOTAL 2421			193,973,290	9,419,786	1,279,785	(63,290)	202,050,001
242210	Underground Cable - Metallic	6.30%	280,162,076	17,739,451	745,833	(1,946,641)	295,209,053
242220	Underground Cable - Fiber	5.30%	65,715,699	7,906,131	229,847	(84,665)	73,307,318
TOTAL 2422			345,877,775	25,645,582	975,680	(2,031,306)	368,516,371
242315/16	Buried Cable - Metallic	5.10%	1,056,599,420	68,247,702	6,860,735	(1,090,941)	1,116,895,447
242320	Buried Cable - Fiber	5.30%	9,119,597	645,689	148,439	(15,113)	9,601,734
TOTAL 242320			1,065,719,017	68,893,391	7,009,174	(1,106,054)	1,126,497,181
242410	Submarine Cable - Metallic	3.80%	1,916,178	(5)	133,714	0	1,732,460
242420	Submarine Cable - Fiber	5.30%	787,875	0	0	0	787,875
TOTAL 2424			2,704,053	(5)	183,714	0	2,520,335

Analysis of Plant in Service Accounts  
 Schedule B-3  
 Company:  
 For the Year Ended December 31, 1996

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclassification Transfers Adjustments	Ending Balance*
(Continued)							
24261X	Intra-Bldg-Metallic	4.80%	3,029,173	0	917,360	0	2,111,814
24262X	Intra-Bldg-Fiber	5.70%	0	0	0	0	0
TOTAL 2426			3,029,173	0	917,360	0	2,111,814
2431	Aerial Wire	0.00%	630,973	227,743	71,792	(307)	786,547
2441	Conduit Systems	2.30%	244,828,274	16,748,580	230,646	157,502	261,503,710

Capital Recovery Schedules:

Jointly Used Plant Allocated to Nonregulated Amortizable Assets:

	(	)	(	)	(	)	(	)	(	)
2681 Capital Leases		487,406		0		0		(6,613)		480,793
2682 Leasehold Improve.		9,307,043		301,700		341,417		1,868,353		11,135,679
2690 Intangibles										
Total Balances		3,806,765,078		303,660,528		106,834,239		(10,157,522)		3,993,433,851

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

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## Schedule B-4

Company:  
For the Year Ended December 31, 1996

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
2111	Land	0	0	0	0	0	0	0
Amortizable Assets:								
2115	Garage Work Equipment	954,866	146,434	4,508	0	0	3,396	1,093,397
2116	Other Work Equipment	20,355,736	2,575,031	1,167,304	78,193	231	(111,866)	21,953,291
2122	Furniture	7,421,956	976,640	84,136	0	2,299	294,502	8,017,659
212310	Office Support Equipment	3,866,337	731,577	698,657	272	24,556	568,985	3,305,688
21232X	Company Communications Equipme	46,007,932	4,673,364	123,635	40,440	26,574	563,789	50,007,737
2124	General Purpose Computer	45,926,800	12,708,553	2,045,689	1,388,288	0	269,943	57,708,009
This schedule should identify each account/subaccount for which a separate depreciation rate is applied.								
211210	Passenger Cars	2,072,659	437,292	494,748	66,128	0	(11,953)	2,093,284
211220	Light Trucks	10,035,980	2,051,451	1,568,553	315,875	0	(7,407)	10,842,160
211230	Heavy Trucks	1,120,640	158,708	546,471	72,420	0	0	805,296
211240	Heavy Equip/Tractors	2,165,552	433,276	857,656	219,172	0	(88,238)	2,048,582
TOTAL 2112		15,394,831	3,080,727	3,467,428	673,595	0	(107,598)	15,789,322
212111	Bldg. - Single Unit Switch	9,541	0	1,531,661	605,743	2,976	405,896	(1,325,248)
212113	Bldg. - RSU	7,480,263	1,326,428	510,157	0	78,048	(55,774)	8,274,260
212120	Bldg. - Multi Unit Switch	29,450,347	2,972,984	513,705	(3,360)	458,905	351,645	31,103,717
212130	Bldg. - Plant	6,805,900	710,868	240,800	0	70,025	417,902	6,788,041
212140	Bldg. - Office	17,951,142	1,568,014	3,170,295	0	3,272,798	964,988	12,111,075
212150	Bldg. - Tower	5,485,950	105,999	1,796,351	754,631	15,527	(581,071)	5,115,772
TOTAL 2121		67,191,143	6,684,293	7,762,969	1,157,014	3,898,279	1,503,586	62,067,617
2211	Analog Switch	(3,943,365)	(483,027)	0	0	466,102	0	(4,892,493)
2212	Digital Switch	322,951,215	92,925,340	58,053,761	1,504,188	535,015	(728,835)	359,520,802
222020	Oper Sys - Analog	5,532,864	263,674	0	0	0	5,761,765	34,773
222030	Oper Sys -Digital	6,880,113	1,379,312	628,188	9,800	27,644	(5,760,243)	13,373,636
TOTAL 2220		12,412,977	1,642,986	628,188	9,800	27,644	1,522	13,408,409

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

Company:  
For the Year Ended December 31, 1996

Page 2 of 3

Acct. No. (Continued)	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfers Adjustments	Ending Balance*
22312X	Radio Systems	(331,370)	463,885	67,354	3,470	9,715	16,420	42,507
223211	Circuit Equipment	66,257,903	76,675,640	13,247,324	6,841,339	684,173	654,889	135,188,496
223223	Circuit Equipment - Lightwave	37,362,726	15,951,746	2,031,211	585,525	131,690	283,639	51,453,457
<b>TOTAL 2232</b>		<b>103,620,629</b>	<b>92,627,386</b>	<b>15,278,535</b>	<b>7,426,864</b>	<b>815,863</b>	<b>938,528</b>	<b>186,641,953</b>
2351	Public Telephone	10,343,397	243,811	2,165,801	1,284,698	0	36,378	9,668,728
236290	Network Channel Term Eq	20,929,543	822,839	3,301,527	0	0	280,911	18,169,944
236291	Enhanced 911 Service	4,343,498	1,007,998	133,539	0	5,482	2,773	5,206,703
236294	Comm Device for Deaf - TDD	371,669	32,218	0	0	0	158,676	245,212
<b>TOTAL 2362</b>		<b>25,644,710</b>	<b>1,863,055</b>	<b>3,435,066</b>	<b>0</b>	<b>8,482</b>	<b>442,360</b>	<b>23,621,859</b>
2411	Poles/Towers	12,213,850	2,030,982	840,340	5,038	258,294	(686)	13,151,922
242110	Aerial Cable - Metallic	58,119,360	28,867,531	1,259,395	216,950	1,149,080	436	84,794,930
242120	Aerial Cable - Fiber	315,572	63,825	20,390	0	11,251	(43,546)	391,303
<b>TOTAL 2421</b>		<b>58,434,932</b>	<b>28,931,356</b>	<b>1,279,785</b>	<b>216,950</b>	<b>1,160,331</b>	<b>(43,110)</b>	<b>85,186,233</b>
242210	Underground Cable - Metallic	136,382,380	25,513,898	745,833	41,291	581,641	(22,398)	160,652,494
242220	Underground Cable - Fiber	18,973,193	3,509,582	229,847	22,963	112,069	693	22,163,130
<b>TOTAL 2422</b>		<b>155,355,573</b>	<b>29,023,480</b>	<b>975,680</b>	<b>64,254</b>	<b>673,710</b>	<b>(21,705)</b>	<b>182,815,624</b>
242315/16	Buried Cable - Metallic	381,409,294	121,495,259	6,860,715	482,938	2,100,123	(17,877)	494,444,510
242320	Buried Cable - Fiber	1,241,512	569,050	148,439	0	9,716	0	1,652,407
<b>TOTAL 242320</b>		<b>382,650,806</b>	<b>122,064,309</b>	<b>7,009,174</b>	<b>482,938</b>	<b>2,109,839</b>	<b>(17,877)</b>	<b>496,096,917</b>
242410	Submarine Cable - Metallic	838,461	70,777	183,714	0	2,435	(18)	721,107
242420	Submarine Cable - Fiber	261,095	41,751	0	0	0	0	302,846
<b>TOTAL 2424</b>		<b>1,097,556</b>	<b>112,528</b>	<b>183,714</b>	<b>0</b>	<b>2,435</b>	<b>(18)</b>	<b>1,023,953</b>

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

Company:  
For the Year Ended December 31, 1996

Page 3 of 3

Acct. No. (Continued)	Account Description	Beginning Balance*	Accruals**	Retirements	Gross Salvage	Cost of Removal	Reclassification Transfer Adjustments	Ending Balance*
24261X	Intra-Bldg-Metallic	1,694,915	83,909	917,360	6,284	3,097	0	864,651
24262X	Intra-Bldg-Fiber	0	0	0	0	0	0	0
<b>TOTAL 2426</b>		<b>1,694,915</b>	<b>83,909</b>	<b>917,360</b>	<b>6,284</b>	<b>3,097</b>	<b>0</b>	<b>864,651</b>
2431	Aerial Wire	85,399	0	71,792	0	104,354	0	(90,747)
2441	Conduit Systems	49,745,278	5,813,265	230,646	0	630,240	0	54,697,656

This schedule should identify each approved capital recovery schedule.

Subtotal									
Reserve for Jointly Used Plant allocated to Nonregulated Accumulated Depr. & Amortization:		(	)	(	)			(	)
3200	- PHFU	0	0	0	0	0	0	0	
3300	- Nonoperating	1,624,806	129,463	0	0	0	817,041	2,574,310	
3410	- Capital Lease	143,971	122,999	0	0	0	4,615	262,355	
3420	- Leasehold improve.	9,243,223	541,368	341,417	0	0	(954,148)	10,397,321	
3500	- Intangibles	0	0	0	0	0	0	0	
3600	- Other	0	0	0	0	0	0	0	
	Subtotal	9,387,194	664,367	341,417	0	0	(949,533)	10,659,676	
	Grand Total	1,348,483,297	409,584,251	106,834,239	14,542,286	10,157,050	2,658,181	1,652,360,370	

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.