

ORIGINAL

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August 3, 1998

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

In re: Docket No. 980696-TP

Dear Ms. Bayo:

Please find enclosed the original and 15 copies of the Direct Testimony of Jeffrey L. Jung in Docket No. 980696-TP. Attached to the testimony as an Exhibit is the embedded cost study of TDS Telecom/Quincy Telephone (Quincy).

The testimony and the attached exhibit have been hand delivered to you at the Commission's Division of Records and Reporting. All parties as shown on the enclosed Certificate of Service have been served by U. S. Mail directly from Quincy's office in Quincy, Florida, as certified by Tom McCabe.

Sincerely,



David B. Erwin

AFA 2

DBE:jm

Attachments

CSE
CMU David

CTR _____

EAG _____

LEG 2

LIN stop

OPC Cost of Service

ROH _____

SEC 1

W-S _____

DOCUMENT NUMBER-DATE

08181 AUG-3 98

FPSC-RECORDS/REPORTING

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

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

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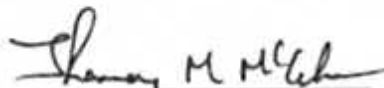
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Thomas M. McCabe
TDS TELECOM

1 **DIRECT TESTIMONY OF MR. JEFF JUNG**
2 **ON BEHALF OF TDS TELECOM/QUINCY TELEPHONE**
3 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

4 **DOCKET NO. 980696-TP**

5 **AUGUST 3, 1998**

ORIGINAL

6
7 **INTRODUCTION**

8
9 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

10
11 **A. My name is Jeffrey L. Jung. My business address is 301 Westfield Road, Madison,**
12 **WI.**

13
14 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

15
16 **A. I am employed with TDS TELECOM, the Parent Company of TDS**
17 **Telecom/Quincy Telephone, as a Cost Analysis Manager. I am responsible for**
18 **overseeing the preparation of all company cost studies and for ensuring compliance**
19 **with Federal Communications Commission (FCC) and State Rules and**
20 **Regulations.**

21
22 **Q. PLEASE PROVIDE A DESCRIPTION OF YOUR EDUCATIONAL AND**
23 **EMPLOYMENT HISTORY.**

24
25 **A. I received a B.S. Degree in Accounting from Lakeland College. I have attended**

1 numerous industry and financial courses over the course of my career.

2 I began my career in the telecommunications industry with Universal Telephone
3 Company in 1979. My primary responsibility was to assemble cost separations
4 studies. During the early 1980's I was given additional responsibility in
5 compiling Traffic Studies used in cost studies as well as engineering and PSC
6 reports, and was instrumental in deploying Universal's 1st CABS Billing system in
7 1984. I joined the TDS TELECOM team as a cost consultant for their consulting
8 arm in 1986.

9
10 I have held various positions in TDS TELECOM Government and Regulatory
11 Affairs Department ranging from compiling cost study information to managing a
12 team of cost analysts. I have also assisted the Company's Regulatory Managers in
13 issues relating to cost shifts due to rule changes, EAS proceedings as well as
14 access issues in the states we serve. I have also had experience in managing TDS
15 TELECOM's Access Billing System during my career at TDS TELECOM

16
17 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY ?**

18
19 **A.** The purpose of my testimony is to provide TDS TELECOM's position on Issues
20 1, 5(a), 6(a) and 6(c). Additionally, I will attest to the validity of the cost
21 information provided in TDS Telecom/Quincy Telephone's embedded study.

22
23 **Q. WHAT IS THE DEFINITION OF THE BASIC LOCAL**
24 **TELECOMMUNICATIONS SERVICE REFERRED TO IN SECTION**
25 **364.025(4)(b)? (Issue 1)**

1 A. Basic local telecommunications service is defined in Florida Statute 364.02 (2)
2 as:

3
4 "Basic local telecommunications service" means voice-grade, flat-rate residential, and
5 flat-rate single-line business local exchange services which provide dial tone, local
6 usage necessary to place unlimited calls within a local exchange area, dual tone
7 multifrequency dialing, and access to the following: emergency services such as
8 "911," all locally available interexchange companies, directory assistance, operator
9 services, relay services, and an alphabetical directory listing. For a local exchange
10 telecommunications company, such term shall include any extended area service
11 routes, and extended calling service in existence or ordered by the commission on or
12 before July 1, 1995.

13
14 Q. FOR THE PURPOSES OF DETERMINING THE COST OF BASIC LOCAL
15 TELECOMMUNICATIONS SERVICE APPROPRIATE FOR ESTABLISHING A
16 PERMANENT UNIVERSAL SERVICE MECHANISM, FOR WHICH FLORIDA
17 LOCAL EXCHANGE COMPANIES MUST THE COST OF BASIC LOCAL
18 TELECOMMUNICATIONS SERVICE BE DETERMINED USING THE COST
19 PROXY MODEL IDENTIFIED AS ISSUE 2? (ISSUE 5(a))

20
21 A. The use of the cost proxy model identified in Issue 2 should be limited to the large
22 LECs, BellSouth, GTE, and Sprint.

23
24 Q. DOES SECTION 364.025, FLORIDA STATUTES, REQUIRE THE
25 COMMISSION TO USE THE SAME PROXY MODEL FOR BOTH LARGE

1 **AND SMALL LECs?**

2 A. No. Section 364.025(c), clearly states that

3
4 “In determining the cost of providing basic local telecommunications service
5 for small local exchange telecommunications companies, which serve less than
6 100,000 access lines, the commission shall not be required to use the cost
7 proxy model selected pursuant to paragraph (b) until a mechanism is
8 implemented by the Federal Government for small companies, but no sooner
9 than January 1, 2001. The commission shall calculate a small local exchange
10 telecommunications company’s cost of providing basic local
11 telecommunications services based on one of the following options

- 12
13 1. A different proxy model, or
14 2. A fully distributed allocation of embedded costs,
15

16 **Q. IS THE FLORIDA STATUTE CONSISTENT WITH THE ACTION**
17 **TAKEN BY THE FCC FOR DETERMINING THE LEVEL OF**
18 **UNIVERSAL SERVICE SUPPORT FOR RURAL OR SMALL LECs?**
19

20 A. Yes. In the FCC’s Report and Order in Docket No. 96-45, issued May 8, 1997,
21 the FCC stated that rural carriers will begin receiving support based on proxy
22 models only when the FCC has sufficiently validated that proxy models for rural
23 carriers produce results that are sufficient and predictable, but no earlier than
24 January 1, 2001. Further, the FCC adopted the Joint Board’s recommendation to
25 establish a task force to specifically study the development and impact of support

1 mechanisms incorporating forward-looking economic principles for rural carriers

2 Q **WHAT IS THE STATUS OF THE FEDERAL RURAL TASK FORCE?**

3
4 A On July 1, 1998, the FCC issued its Public Notice announcing the seventeen
5 members assigned to the Rural Task Force. The seventeen-member task force is
6 responsible for studying the establishment of a forward-looking economic cost
7 mechanism for rural telephone carriers. The primary purpose of the task force is
8 to consider whether a forward-looking economic cost mechanism for rural carriers
9 should have a platform design feature or input values that are different from those
10 that are appropriate for non-rural carriers. The task force will also consider the
11 appropriate timing of the transition to the forward-looking mechanism. The task
12 force will present its recommendations to the Joint Board within nine months after
13 the date on which the FCC implements a forward-looking mechanism for non-rural
14 carriers.

15
16 Q **IS TDS TELECOM/QUINCY CLASSIFIED AS RURAL CARRIER?**

17
18 A Yes. In fact all the small LEC's operating in Florida are classified as rural carriers
19 under the definition of the Telecommunications Act of 1996

20
21 Q **FOR PURPOSES OF DETERMINING THE COST OF BASIC LOCAL
22 TELECOMMUNICATIONS SERVICE APPROPRIATE FOR
23 ESTABLISHING A PERMANENT UNIVERSAL SERVICE MECHANISM,
24 SHOULD THE COST OF BASIC LOCAL TELECOMMUNICATIONS
25 SERVICE FOR EACH OF THE LECs THAT SERVE FEWER THAN**

1 **100,000 ACCESS LINES BE COMPUTED USING THE COST PROXY**
2 **MODEL IDENTIFIED IN ISSUE 2 WITH THE INPUT VALUES**
3 **IDENTIFIED IN ISSUE 4? (ISSUES 6(a) and 6(c))**

4
5 A. No. The cost of basic local telecommunications service for each LEC that serves
6 fewer than 100,000 access lines should be determined based on the embedded cost
7 model presented in the testimony of Mr. Dennis Curry

8
9 Q. **HAS TDS TELECOM/QUINCY TELEPHONE PREPARED AN**
10 **EMBEDDED COST STUDY FOR THIS PROCEEDING?**

11
12 A. Yes.

13 Q. **PLEASE DESCRIBE THE DATA USED IN YOUR EMBEDDED COST**
14 **STUDY.**

15
16 A. For our cost study, I utilized the financial information based on the 1997 costs we
17 incurred in the regulated operations of TDS Telecom/Quincy Telephone. For
18 Investment related accounts I used a December 31, 1996 and December 31, 1997
19 Average Balance. For expenses and taxes I utilized the calendar year regulated
20 expenses incurred during 1997. The data used in the study is very consistent with
21 the approach that is utilized for Rate of Return companies with this commission in
22 local rate cases as well as the FCC in determining our Interstate Access Rates

23
24 Q. **ARE THE RATE BASE ITEMS AND EXPENSE DATA UTILIZED IN**
25 **YOUR COSTS IN THE EMBEDDED STUDY THE SAME THAT YOU**

1 **UTILIZED IN DETERMINING YOUR COMPANY'S ACCESS COSTS**
2 **FOR INTERSTATE SERVICES YOU PROVIDE?**

3
4 A. No. In our embedded cost study for this proceeding, I made an adjustment to
5 exclude all paystation related costs from this study, since these costs were included
6 in the 1997 study submitted to the National Exchange Carrier Association
7 (NECA). After April 15, 1997 these costs would now be considered as non-
8 regulated activity consistent with the rules adopted in the FCC paystation order.
9 This is consistent with the earnings surveillance reports we have provided to the
10 commission during 1997.

11
12 **Q. WHAT DEPRECIATION RATES WERE USED IN THE EMBEDDED**
13 **MODEL?**

14
15 A. The model utilizes the latest depreciation rates which were approved by the
16 Commission in July of 1996.

17
18 **Q. HAVE YOU MADE ADJUSTMENTS TO YOUR STUDY FOR NON-**
19 **REGULATED OR DEREGULATED SERVICE YOU PROVIDE TO YOUR**
20 **CUSTOMERS?**

21
22 A. Yes I have. Our company utilizes accounting principles under the FCC sections
23 CFR Part 32, and have accounted for non-regulated activities through the use of
24 our Part 64 manual which removes non-regulated activity from the embedded
25 study

1 Q. DID YOU MODIFY YOUR STUDY TO COMPLY WITH THE SMALL
2 LEC COMPANY METHODOLOGY IN ITS EMBEDDED COST STUDY
3 APPROACH AS MR. CURRY TESTIFIED?
4

5 A. Yes.
6

7 Q. WHAT ARE YOUR EMBEDDED COSTS AT QUINCY BASED ON YOUR
8 EMBEDDED COSTS METHODOLOGY THAT YOU HAVE UTILIZED?
9

10 A. Our annual embedded costs at TDS Telecom/Quincy Telephone are \$6,975,500 or
11 \$44.39 per Access Line per month. I have attached Exhibits 1 and 2 which
12 summarize and detail the embedded costs of TDS Telecom/Quincy Telephone.
13

14 Q. HOW DID YOU ARRIVE AT YOUR ACCESS LINE COUNTS?
15

16 A. In order to determine the average number of lines, I utilized the loop count
17 information that was provided to NECA in its annual Universal Service Fund
18 (USF) for its 1997 and 1998 filings. The loops utilized are Category 1 3 Loops
19 and can be found on line 70 of the annual USF submission to NECA. The industry
20 provides this information to NECA each July. I believe that this is a reasonable
21 and consistent approach in determining the company's cost on an access line basis.
22
23
24

25 Q. DOES THIS COMPLETE YOUR TESTIMONY AT THIS TIME?
26

1 A Yes it does

2

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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			
2. Total COE	Part 36, S-2, La 1	2,654,545	2,654,545
3. Total CWF	Part 36, S-2, La 2-4	6,689,276	8,333,268
4. Plant in Service	Part 36, S-2, La 6	15,885,666	16,851,293
5. Plant Under Construction	(Line 1+2+3)	25,148,981	27,821,271
6. Net Investment	Part 36, S-2, La 12	1,237,457	1,268,946
7. Rate of Returns as of	Part 36, S-2, La 25	15,128,091	16,617,611
		11,258%	
8. Returns	(Lines 6 & 7)	1,781,918	
9. AFUDC	Part 36, S-8, La 31-32	0	0
10. Net Returns	(Lines 8 - 9)	1,781,918	
11. Fixed Charges	Part 36, S-12, La 18	638,208	695,918
12. Investment Tax Credit	Part 36, S-12, La 29	28,718	(22,911)
13. Other FIT Adjustments	Part 36, S-12, La 25 & 26	(81,665)	(99,271)
14. Subject to FIT	(Lines 10-11-12-13)	1,132,997	
15. Federal Income Tax		609,868	
Rate = 35%			
16. Other FIT Adjustments	Part 36, S-12, La 25	78,834	87,211
17. Subject to FIT	(Lines 14+15-16)	1,663,623	
18. State Income Tax		96,825	
Rate = 5.5%			
19. Returns + FIT + SIT	(Lines 10-12+15-18)	2,387,885	
20. Plant Specific Expenses	Part 36, S-5, La 27	666,796	749,982
21. Plant Non-Specific Expenses	Part 36, S-18, La 11, 13, 14, 37	2,238,888	2,548,763
22. Customer Operations Expenses	Part 36, S-11, La 46	608,838	1,663,387
23. Corporate Operations Expenses	Part 36, S-12, La 13	791,842	1,472,394
24. Operating Taxes And Other Expenses	Part 36, S-12, La 33	211,842	236,872
25. Interest on Customer Deposits	Part 36, S-12, La 17	14,818	17,711
26. Total Expenses & Taxes	(Lines 20+21+22+23+24+25)	4,386,608	6,088,709
27. Other Allowable Expenses	Part 36, S-8, La 25	11,726	19,826
28. Subtotal	(Lines 19+26)	6,966,658	
29. Gross Savings Tax		8,568	8,568
Rate = 8.12500%			
30. Subtotal	(Line 27+28)	6,974,626	
31. Per Fee		0	0
Rate = 0.00000%			
32. Total Revenue Requirement	(Lines 29+30)	6,974,626	
33. Average Access Lines for 1997			13,893
(Lines 21 / 22 / 12)			
34. Embedded Cost per Access Line per Month			5 44.39
(Lines 21 / 22 / 12)			

**TDS TELECOM/Quincy Telephone
EXHIBIT 2**

Quincy (PL) Telephone Company Embedded Cost Study PSC Docket 08086
5/1/07

REVENUE REQUIREMENT SUMMARY

5/1/07

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	MESSAGE TOLL Searching and Transport		SPECIAL ACCESS INTERLATA		SPECIAL ACCESS & P. related to Int. LATA		TOLL	EAS	Embedded Cost
				INTERSTATE	INTRA-STATE	INTERLATA	INTRA-STATE	INTERLATA	INTRA-STATE			
1	NET INVESTMENT FOR SETTLEMENTS	1672314	5-21-N-25	0	270267	0	111918	576245	32073	471505	0	0
2	RATE OF RETURN	11.2500%		0	11.2500%	0	11.2500%	11.2500%	11.2500%	11.2500%	0	11.2500%
3	RETURN ON INVESTMENT	1887330	1-07-N-2	0	32851	0	12391	54715	3467	45144	0	0
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	0	5-8-1-N-314-32	0	0	0	0	0	0	0	0	0
5	NET RETURN FOR SETTLEMENTS	1887330	1-07-N-2	0	32851	0	12391	54715	3467	45144	0	0
6	FEDERAL OPERATING INCOME TAX	676276	1-N-28	0	12518	0	4641	23169	1216	17344	0	0
7	LESS FEDERAL ITC AMORTIZATION	27911	5-12-1-N-29	0	319	0	157	830	44	616	0	0
8	NET FEDERAL INCOME TAX	648365	1-N-8-1-N-7	0	12199	0	4284	22339	1174	16728	0	0
9	STATE AND LOCAL INCOME TAX	107207	1-N-33	0	2011	0	770	3667	193	2748	0	0
10	LESS STATE ITC AMORTIZATION	0	5-12-1-N-30	0	0	0	0	0	0	0	0	0
11	NET STATE INCOME TAX	107207	1-N-8-1-N-10	0	2011	0	770	3667	193	2748	0	0
12	OPERATING EXPENSE AND TAX	4450294	5-8-1-N-20	0	732423	0	54136	37322	51170	195941	0	0
14	OTHER ALLOWABLE EXPENSES	18835	5-8-1-N-25-23	0	3234	0	181	1358	2427	493	0	0
15	UNCOLLECTIBLES	0	5-8-1-N-30	0	0	0	0	0	0	0	0	0
16	BASES FOR GROSS RECEIPTS TAX	6131889	5-8-1-N-19-0-5	0	883817	0	72911	485514	118923	228560	0	0
17	GROSS RECEIPTS TAX RATE	0.0000%		0	0.0000%	0	0.0000%	0.1200%	0.1200%	0.1200%	0	0.1200%
18	GROSS RECEIPTS TAX	0		0	0	0	0	578	638	281	0	0
19	TOTAL REVENUE REQUIREMENT	9148333		0	882617	0	72911	470802	119563	228341	0	0

NOTE A: INCLUDES NET TEL PLANT FROM SCH-5-21-N-31 LESS ACY 2064 2066 2067 AND 1-07 OTHER THAN RTG STOCK

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	MESSAGE TOLL Searching and Transport		SPECIAL ACCESS INTERLATA		SPECIAL ACCESS & P. related to Int. LATA		TOLL	EAS	Embedded Cost
				INTERSTATE	INTRA-STATE	INTERLATA	INTRA-STATE	INTERLATA	INTRA-STATE			
20	OPTIONAL GROSS UP INCOME TAX CALCULATION											
21	RETURN ON INVESTMENT	1887330	1-N-3	0	32851	0	12391	54715	3467	45144	0	0
22	INTEREST AND RELATED ITEMS EXCL NON OPER	695891	5-12-1-N-16-18	0	10745	0	4818	24714	1273	18143	0	0
23	OTHER INCOME ADJUSTMENTS	-80271	5-12-1-N-25-26	0	-1261	0	-616	2066	-114	2405	0	0
24	TOTAL INCOME ADJUSTMENTS	605620	1-N-21-22	0	9284	0	4093	20948	3269	15718	0	0
25	FEDERAL ITC AMORTIZATION	27911	5-12-1-N-29	0	319	0	157	830	44	616	0	0
26	FEDERAL TAXABLE INCOME	1253989		0	22148	0	8433	43005	2292	32770	0	0
27	FEDERAL INCOME TAX	676276	1-N-29-31-8	0	12318	0	4641	23169	1216	17344	0	0
28	FEDERAL SURTAX ALLOCATION OPERATING	0	5-7-1-N-36	0	0	0	0	0	0	0	0	0
29	NET FEDERAL INCOME TAX BEFORE ITC	676276	1-N-05-1-027	0	12318	0	4641	23169	1216	17344	0	0
30	STATE ITC AMORTIZATION	0	5-12-1-N-30	0	0	0	0	0	0	0	0	0
31	STATE TAXABLE INCOME	1640073	1-N-05-4-028-5-12-1-02	0	36552	0	12316	63208	3332	47208	0	0
32	STATE INCOME TAX	167207	1-N-20-201	0	2011	0	770	3667	193	2748	0	0
33	NET STATE INCOME TAX BEFORE ITC	147207	5-21-N-36	0	2011	0	770	3667	193	2748	0	0

Summary of Net Telephone Plant, M&S and W. - KING CAPITAL
5-2-1971

5-2-1971

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL Switching and Transport	MESSAGE TOLL Switching and Transport	SPEED ACCESS INTERLATA	SPEED ACCESS INTERLATA	SPEED ACCESS & P. INTERLATA	EAS	Enabled Cords
						MESSAGE TOLL Switching and Transport	MESSAGE TOLL Switching and Transport	INTERLATA	INTERLATA							
NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES		2110	79,861.0	5-31-N-16	0	40000	0	20114	16830	5624	7881	29899	0	0	2516440
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2110	39,437.8	5-41-N-52	0	22760	0	0	0	3211	0	0	0	0	3729607
3	OPERATOR SYSTEMS EQUIPMENT		2220	0	5-41-N-41	0	0	0	0	0	0	0	0	0	0	0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT		2220	405,190.0	5-41-N-78	0	53411	0	40514	81273	27091	184	27481	0	0	2088383
5	INFORMATION ORIGINATOR EQUIPMENT		2110	187	5-11-N-17	0	0	0	0	0	0	0	0	0	0	187
6	CABLE AND WIRE FACILITIES		2410	101,793.0	5-51-N-42	0	60418	0	121408	100367	27178	405225	158272	0	0	1689368
7	TANGIBLE ASSETS		2080	0	5-11-N-29	0	0	0	0	0	0	0	0	0	0	0
8	INTANGIBLE ASSETS		2080	0	5-11-N-38	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT IN SERVICE - AC 2001			218,214.6		0	107,408	0	182,564	100802	53752	74028	294212	0	0	2,514,918
10	% DISTRIBUTION			100.000%		0.000%	1.302%	0.000%	0.835%	3.827%	0.193%	2.605%	1.374%	0.000%	0.000%	80.340%
11	PROPERTY HELD FOR FUTURE USE		2002	6017	5-61-N-8	0	84	0	41	218	12	182	61	0	0	5478
12	PLANT UNDER CONSTR. - SHORT TERM		2003	138248	5-61-N-15	0	18368	0	8377	46599	2845	36218	13885	0	0	1231407
13	PLANT UNDER CONSTR. - LONG TERM		2004	0	5-61-N-21	0	0	0	0	0	0	0	0	0	0	0
14	TELEPHONE PLANT ADJUSTMENT		2005	0	5-61-N-27	0	0	0	0	0	0	0	0	0	0	0
15	NONOPERATING PLANT		2006	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
16	GOODWILL		2007	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			29796421		0	406638	0	109862	107824	56409	28248	298258	0	0	26,300,883
18	% DISTRIBUTION			100.000%		0.000%	1.382%	0.000%	0.854%	3.827%	0.193%	2.605%	1.074%	0.000%	0.000%	80.340%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	1202747	5-71-N-18	0	14840	0	83815	408134	23862	327330	128150	0	0	5,051,256
20	ACCUM DEPRECIATION - FUTURE USE		3200	0	5-71-N-19	0	0	0	0	0	0	0	0	0	0	0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	0	5-71-N-23	0	0	0	0	0	0	0	0	0	0	0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	0	5-71-N-24	0	0	0	0	0	0	0	0	0	0	0
23	OPERATING DEFERRED INCOME TAX - NET		3600	0	5-71-N-25	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING DEFERRED INCOME TAX - NET		VAR	0	5-71-N-22	0	14504	0	7116	3742	2010	27542	18314	0	0	830891
25	CUST DEP. OTHER DEF. CRIS-NET LTLAB			60096	5-71-N-38	0	2798	0	403	2783	1183	1828	882	0	0	30848
26	NET TELEPHONE PLANT			10862718		0	248994	0	306408	361166	29205	418146	158812	0	0	16,641,718
27	% DISTRIBUTION			100.000%		0.000%	1.574%	0.000%	0.803%	3.402%	0.183%	2.827%	0.888%	0.000%	0.000%	80.540%
28	MATERIALS AND SUPPLIES		1220	9739	5-61-N-31	0	258	0	719	595	131	2877	1647	0	0	64837
29	INVESTMENT IN NONAFFILIATED COS		1402	308315	5-61-N-22	0	5429	0	2029	14024	753	10885	7682	0	0	202781
30	OTHER NONCURRENT ASSETS		1410	0	5-61-N-34	0	0	0	0	0	0	0	0	0	0	0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	0	5-61-N-25	0	0	0	0	0	0	0	0	0	0	0
32	EQUAL ACCESS EQUIPMENT		1439	0	5-61-N-36	0	0	0	0	0	0	0	0	0	0	0
33	OTHER JURISDICTIONAL ASSETS		1520	0	5-61-N-37	0	0	0	0	0	0	0	0	0	0	0
34	CASH WORKING CAPITAL		XXXX	181171		0	41226	0	2070	0	0	0	0	0	0	138875
35	NET TEL. PLANT, M&S AND CASH WORKING CAPITAL			16223314		0	202007	0	111918	57485	20289	431626	161841	0	0	15,120,891
36	% DISTRIBUTION			100.000%		0.000%	1.160%	0.000%	0.668%	3.443%	0.180%	2.578%	0.571%	0.000%	0.000%	80.400%

Quexy (1) Telephone Company Embedded Cost Study -PSC Docket 08086
5.3.1a1

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		SPECIAL ACCESS & PC		EAS	Embedded Costs
						Searching and Transport	INTRALATA	INTERLATA	SEARCHING AND TRANSPORT	INTRALATA	INTERLATA	TWO	THREE		
BASIS FOR GENERAL SUPPORT FACILITIES															
1	CLASS A SEPARATIONS			279269		0	47813	0	24728	182871	243790	43182	20815	0	198827
2	BIG THREE EXPENSES			100 000000%		0 0000%	17 121%	0 0000%	0 821%	0 9102%	12 311%	2 233%	0 730%	0 0000%	10 864%
3	% DISTRIBUTION														
4	CLASS B SEPARATIONS			2484648		0	248368	0	116448	801610	48078	68387	744213	0	2749624
5	CDE TOT AND CEMF			100 000000%		0 0000%	1 202%	0 0000%	0 682%	3 621%	0 193%	2 589%	1 021%	0 0000%	10 784%
6	% DISTRIBUTION														
2110															
7	LANG AND SUPPORT ASSETS			2936810		0	40000	0	70114	100307	5674	78981	29999	0	261640
8	CLASS A COMPANIES			2936810	LN 14-DIRECT	0	40000	0	70114	100307	5674	78981	29999	0	261640
9	DIRECT ASSIGNED NON ACCESS			2936810	DIRECT	0	40000	0	70114	100307	5674	78981	29999	0	261640
10	TOTAL LAND AND SUPPORT ASSETS			100 000000%		0 0000%	1 302%	0 0000%	0 682%	3 621%	0 193%	2 589%	1 021%	0 0000%	10 784%
11	% DISTRIBUTION														
2112															
12	GEN SUPPORT ASSETS, CDE INFORMATION			2782458		0	367486	0	180564	1000008	53752	748268	264217	0	2514818
13	ORIGTERM, CWF AND CEMF			100 000000%		0 0000%	1 302%	0 0000%	0 682%	3 621%	0 193%	2 589%	1 021%	0 0000%	10 784%
14	% DISTRIBUTION														
2687															
15	TANGIBLE ASSETS			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
16	CAPITAL LEASES			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
17	GENERAL SUPPORT			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
18	CENTRAL OFFICE EQUIP			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
19	INFORMATION ORIGTERM			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
20	CABLE AND WIRE FACILITIES			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
21	UNDISTRIBUTED			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
22	SUBTOTAL CAPITAL LEASES			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
23	LEASEHOLD IMPROVEMENTS			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
24	GENERAL SUPPORT			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
25	CENTRAL OFFICE EQUIP			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
26	INFORMATION ORIGTERM			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
27	CABLE AND WIRE FACILITIES			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
28	UNDISTRIBUTED			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
29	SUBTOTAL LEASEHOLD IMPROVEMENTS			0	LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
30	TOTAL TANGIBLE ASSETS			0 0000%		0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%
31	% DISTRIBUTION														
2690															
31	GEN SUPPORT ASSETS, CDE INFORMATION			2782458		0	367486	0	180564	1000008	53752	748268	264217	0	2514818
32	ORIGTERM, CWF AND TANGIBLE ASSETS			100 0000%		0 0000%	1 302%	0 0000%	0 682%	3 621%	0 193%	2 589%	1 021%	0 0000%	10 784%
33	% DISTRIBUTION														
2692															
34	TANGIBLE ASSETS			0	LN 33	0	0	0	0	0	0	0	0	0	0
35	ALLOCATED			0	LN 33	0	0	0	0	0	0	0	0	0	0
36	DIRECT ASSIGNMENT			0	LN 33	0	0	0	0	0	0	0	0	0	0
37	TOTAL INTANGIBLES			0 0000%		0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%
38	% DISTRIBUTION														

Part 26 Separations
CENTRAL OFFICE EQUIPMENT SEPARATIONS

Casey (R) Telephone Company (Inherited Cost Study) MSC District 100066
5-4-1972

LINE	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		MESSAGE TOLL		SPECIAL ACCESS		INTRA-STATE		EAS	Free-Shared Costs
						SEARCHING AND TRANSPORT	MESSAGE TOLL	SEARCHING AND TRANSPORT	MESSAGE TOLL	INTERLATA	INTERLATA	SEARCHING AND TRANSPORT	MESSAGE TOLL		
1	SEPARATION FACTORS														
2	STANDARD WORK SECONDS														
3	COMBINED TOLL AND LOCAL BOARDS														
4	SEPARATE TOLL BOARDS														
5	DSA BOARDS														
6	DSB BOARDS														
7	DIRECTORY ASSISTANCE BOARDS														
8	TSPS COMPLEX														
9	SERVICE OBSERVING TOLL MOUNTS														
10	PROCESSOR REAL TIME - RTA														
11	PROCESSOR REAL TIME - TSPS COMPLEX														
12	REL MOUNTS - TANDUM SWITCHING														
13	REL MOUNTS - OTHER														
14	DIAL EQUIPMENT MOUNTS DEM														
15	REL MOUNTS - EXCHANGE TRUNK														
16	HOST REMOTE MOUNTS														
17	EQUIPMENT FURNISHED OTHERS FACTOR														
18	CODE BOOK COST														
19	OPERATOR SYSTEMS EQUIPMENT														
20	MANUAL SWITCHBOARDS														
21	COMBINED TOLL AND LOCAL														
22	SEPARATE TOLL DEMO														
23	SEPARATE DSA BOARDS														
24	SEPARATE DSB BOARDS														
25	DIRECT ASSIGNMENT														
26	SUBTOTAL MANUAL BOARDS														
27	N DISTRIBUTION														
28	AUXILIARY SWITCHBOARDS														
29	DIRECTORY ASSISTANCE														
30	INTERCEPT														
31	TOLL RATE AND ROUTE														
32	SUBTOTAL AUXILIARY BOARDS														
33	N DISTRIBUTION														
34	SERVICE OBSERVING														
35	TOLL														
36	EXCHANGE														
37	DIRECT ASSIGNMENT														
38	SUBTOTAL SERVICE OBSERVING														
39	N DISTRIBUTION														
40	TRAFFIC SERVICE POSITIONS														
41	OPERATOR														
42	REMOTE TRUNK ARRANGEMENT														
43	OTHER														
44	SUBTOTAL TSPS														
45	N DISTRIBUTION														
46	TOTAL OPERATOR SYSTEMS EQUIPMENT														
47	N DISTRIBUTION														

CENTRAL OFFICE EQUIPMENT SEPARATIONS

Series 7/13 Telephone Company Preliminary Cost Study PSC Order 8800N
5.4.24C

5.4.24D

LN	DESCRIPTION	AC	CAF	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL Switching and Transport	SPECIAL ACCESS	SPECIAL ACCESS & P.A. Interstate & Loc. Interstate	TWN	EAL	Enableable Com.
						MESSAGE TOLL Switching and Transport	SPECIAL ACCESS	INTERSTATE	INTRASTATE						
TANDEM SWITCHING EQUIPMENT															
43	ACCESS		Z710 2.0		0 LN 11-DIRECT	0	0	0	0	0	0	0	0	0	0
44	NON ACCESS				0 DIRECT	N/A	N/A	N/A	N/A	0	0	0	N/A	0	0
45	OTHER				0 LN 12-DIRECT	0	0	0	0	0	0	0	0	0	0
46	SUBTOTAL TANDEM SWITCHING				0	0	0	0	0	0	0	0	0	0	0
47	% DISTRIBUTION			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48	ACCESS		Z710 3.0	392546	LN 12	0	22453	0	0	0	0	0	0	0	379807
49	EQUIP ACCESS			11433	3.8 LN 3	0	8272	0	0	0	3211	0	0	0	0
50	SUBTOTAL LOCAL SWITCHING			394679	0	23270	0	3211	0	0	0	0	0	0	379807
51	% DISTRIBUTION			100.000%	0.000%	5.874%	0.000%	0.811%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	94.488%
52	TOTAL SWITCHING EQUIPMENT			394679	0	23270	0	3211	0	0	0	0	0	0	379807
53	% DISTRIBUTION			100.000%	0.000%	5.874%	0.000%	0.811%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	94.488%
CENTRAL OFFICE TRANSMISSION															
54	EXCHANGE CIRCUIT		Z720 4.0		1700 AL 11 LN 10	0	0	0	8043	0	0	7721	1930	0	0
55	EXCH TRUNK - WCEBAND			16433	DIRECT	0	0	0	0	0	0	0	0	0	16433
56	EXCH TRUNK - EAS				0 AL 11 LN 2	0	0	0	0	0	0	0	0	0	0
57	EXCH TRUNK - WCEBAND				0 LN 14-DIRECT	0	0	0	0	0	0	0	0	0	0
58	EXCH TRUNK - BASIC				0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	EXCH TRUNK - SPECIAL				2520831 AL 11 LN 2	0	0	10248	0	0	68140	0	26473	0	265362
60	SUBSCRIBER LINE - BASIC				0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	SUBSCRIBER LINE - SPECIAL				0	0	0	18209	0	0	76870	0	27345	0	268738
62	SUBTOTAL EXCHANGE CIRCUIT			100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	2.701%	0.000%	0.000%	0.000%	95.673%
63	% DISTRIBUTION														
64	INTEREXCHANGE CIRCUIT		Z720 4.0		0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	FURNISHED OTHERS - INTERSTATE				26881 AL 11 LN 14	0	0	13446	0	0	12958	2227	0	0	0
66	WCEBAND			95148	AL 11 LN 8	0	17258	75267	5673	95473	68889	0	0	0	0
67	OTHER - BASIC				0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	OTHER - SPECIAL				0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	NON ACCESS				0	0	0	0	0	0	0	0	0	0	0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			96478	0	6837	0	30805	76287	5673	10281	50896	0	0	0
71	% DISTRIBUTION			100.000%	0.000%	0.677%	0.000%	3.066%	7.878%	0.584%	10.806%	5.181%	0.000%	0.000%	0.000%
72	HOST REMOTE CIRCUIT		Z720 4.0		0	0	0	0	0	0	0	0	0	0	0
73	CLOSED END WATS				264842 LN 15-DIRECT	0	46774	0	8276	16868	0	0	0	0	183914
74	SUBTOTAL HOST REMOTE CIRCUIT			264842	0 DIRECT	0	0	0	0	0	0	0	0	0	0
75	% DISTRIBUTION			100.000%	0.000%	17.861%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	18.974
76	EQUIPMENT RENTED OTHERS				0	0	0	0	0	0	0	0	0	0	0
77	TOTAL TRANSMISSION EQUIPMENT			408296	0 LN 14-DIRECT	0	53471	0	49014	80273	27891	18427	17441	0	294339
78	% DISTRIBUTION			100.000%	0.000%	13.129%	0.000%	1.204%	19.638%	0.157%	4.539%	4.539%	0.000%	0.000%	70.786%
79	TOTAL CENTRAL OFFICE EQUIPMENT			813368	0	285170	0	49214	80273	29927	18427	17441	0	0	609317
80	% DISTRIBUTION			100.000%	0.000%	3.507%	0.000%	0.115%	9.378%	0.224%	2.263%	0.000%	0.000%	0.000%	82.274%

INFORMATION ORIGINATOR AND CARRIER SEPARATIONS

Quincy (1) Telephone Company Embedded Cost Study PSC Order 88086
5.5.88T

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		MESSAGE TOLL Searching and Transport	MESSAGE TOLL Switching and Transport	SPECIAL ACCESS INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS & FS INTERLATA	EAS	Embedded Costs
						MESSAGE TOLL Searching and Transport	SPECIAL ACCESS INTERLATA	MESSAGE TOLL Switching and Transport	SPECIAL ACCESS INTRALATA							
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
2	RELATIVE MOU'S - COMPLEX PAY TEL			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	EQUIVALENT LOOPS - CWF			100.000%	LN 1, LN 4	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	EQUIVALENT CHANNELS - EXCH ACCESS			100.000%	LN 1, LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	EQUIVALENT CHANNELS - IX ACCESS			100.000%	LN 1, LN 14	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	LN 1, LN 8	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	REL MOU'S - EXCHANGE TRUNK			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	HOST-REMOTE MOU MILES			100.000%	INPUT	17.881%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	INFORMATION ORIGINATOR/TERMINATION		210													
11	OTHER IGT EQUIPMENT		10		2 LN 1-DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
12	CON PUBLIC TELEPHONE		12		2 LN 3-DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	OTHER		13		187 LN 1-DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
14	SUBTOTAL			137		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	% DISTRIBUTION		20		2 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	NEW CUSTOMER PREMISE EQUIPMENT															
17	TOTAL INFO ORIGINATOR EQUIP			187		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
18	% DISTRIBUTION			187		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
19	CABLE AND WIRE FACILITIES		240													
20	SUBSCRIBER LINE - JOINT			141917M LN 3	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
21	SUBTOTAL SUBSCRIBER LINE		10	141917M LN 3	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
22	EXCHANGE WIREBAND - JOINT			89114 LN 4	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23	EXCHANGE WIREBAND - DIRECT		21	89114 LN 4	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	SUBTOTAL EXCHANGE WIREBAND			89114 LN 4	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
25	EXCHANGE TRUNK - JOINT			8558M DIRECT	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
26	EXCHANGE TRUNK - SPECIAL			8558M DIRECT	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
27	SUBTOTAL EXCHANGE TRUNK		22	37287 LN 5	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
28	INTERCHANGE WIREBAND - JOINT			37287 LN 5	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
29	INTERCHANGE WIREBAND - DIRECT		31	37287 LN 6	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
30	SUBTOTAL INTERCHANGE WIREBAND			109912 LN 6	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	IX TRUNK - ACCESS - JOINT			109912 LN 6	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
32	IX TRUNK - ACCESS - SPECIAL			109912 LN 6	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	SUBTOTAL IX TRUNK ACCESS		32	109912 LN 6	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
34	IX TRUNK - NON ACCESS - DIRECT		33	33728 LN 8	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	HOST-REMOTE - JOINT			33728 LN 8	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
36	HOST-REMOTE - DIRECT			33728 LN 8	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	SUBTOTAL HOST-REMOTE EXCH WATS		41	33728 LN 8	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
38	HOST-REMOTE - CLOSED END WATS		42	33728 LN 8	0 DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
39	EQUIPMENT FURNISHED OTHERS - JOINT			1681293	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
40	EQUIPMENT FURNISHED OTHERS - DIRECT			1000000%	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		50	1000000%	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
42	TOTAL CABLE AND WIRE FACILITIES			1000000%	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
43	% DISTRIBUTION			1000000%	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

General Electric Company (Inherited Cost Study - PSC Order 80006)

5/8/00

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		MESSAGE TOLL		SPECIAL ACCESS		SPECIAL ACCESS & P.P.		EAS	Estimate Cost
						MESSAGE TOLL Switching and Transport	MESSAGE TOLL Switching and Transport	INTERSTATE	INTERSTATE	MESSAGE TOLL Switching and Transport	MESSAGE TOLL Switching and Transport	INTERSTATE	INTERSTATE				
1	TELEPHONE PLANT IN SERVICE	281		100.000%	5-21LN-10	0.000%	1.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	80.000%
2	CABLE AND WIRE FACILITIES	2412		100.000%	5-21LN-43	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	54.261%
3	EQUAL ACCESS MOUNT			100.000%	9P-UT	NA	71.155%	0.000%	28.845%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES																
6	CENTRAL OFFICE EQUIPMENT																
7	CABLE AND WIRE FACILITIES																
8	UNDISTRIBUTED																
9	PROPERTY HELD FOR FUTURE USE																
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES																
12	CENTRAL OFFICE EQUIPMENT																
13	CABLE AND WIRE FACILITIES																
14	UNDISTRIBUTED																
15	TOTAL, TPVC - SHORT TERM																543
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES																
18	CENTRAL OFFICE EQUIPMENT																
19	CABLE AND WIRE FACILITIES																
20	UNDISTRIBUTED																
21	TOTAL, TPVC - LONG TERM																543
22	TELECOMMUNICATIONS PLANT ADJUSTMENT																
23	GENERAL SUPPORT FACILITIES																
24	CENTRAL OFFICE EQUIPMENT																
25	CABLE AND WIRE FACILITIES																
26	UNDISTRIBUTED																
27	TOTAL, TEL PLANT ADJUSTMENT																
28	TOTAL OTHER TELEPHONE PLANT																123967
MATERIALS AND SUPPLIES																	
29	OPE	1220															
30	OTHER																
31	TOTAL																
32	% DISTRIBUTION																
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	815 STOCK CLASS B STOCK	1402															
34	OTHER MONY INVEST ASSETS	1402															
35	DEFERRED MAINTENANCE AND RETIREMENTS	1408															
36	EQUIP. ACCESS EQUIPMENT - NET	1408															
37	OTHER JURISDICTIONAL ASSETS	1508															

ACCUMULATED DEPRECIATION/AMORTIZATION SEPARATIONS

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL Switching and Transport	MESSAGE TOLL Searching and Transport	SPECA ACCESS INTERLATA	SPECA ACCESS INTERLATA	SPECA ACCESS & IV	EAS	Enbanded Cash
						MESSAGE TOLL Switching and Transport	MESSAGE TOLL Searching and Transport	INTERLATA	INTERLATA							
1	GENERAL SUPPORT FACILITIES	2110		100 0000%	5-1LN 11	0.0000%	1.7020%	0.0000%	0.0000%	3.4231%	0.1932%	2.5000%	1.0218%	0.0000%	0.0000%	90 7049%
2	CENTRAL OFFICE EQUIPMENT	2720		100 0000%	5-4LN 81	0.0000%	3.5620%	0.0000%	0.0000%	0.0000%	0.2274%	2.7030%	0.8640%	0.0000%	0.0000%	82 2740%
3	INFORMATION ORIGTERM EQUIPMENT	2710		100 0000%	5-1LN 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100 0000%
4	CABLE & WIRE FACILITIES	2410		100 0000%	5-1LN 43	0.0000%	0.2945%	0.0000%	0.7000%	0.5956%	0.1310%	0.5710%	1.0400%	0.0000%	0.0000%	54 2641%
5	CEN SUPPORT, COE, ROT AND CAVF			100 0000%	5-1LN 14	0.0000%	1.2020%	0.0000%	0.0000%	3.4231%	0.1932%	2.0000%	1.0218%	0.0000%	0.0000%	90 7049%
6	CAPITAL LEASES	2681		0 0000%	5-1LN 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0 0000%
7	LEASEHOLD IMPROVEMENTS	2682		0 0000%	5-1LN 28	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0 0000%
8	TANGIBLE ASSETS	2680		0 0000%	5-1LN 30	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0 0000%
9	PLANT HELD FOR FUTURE USE	2002		100 0000%	5-4LN 8	0.0000%	1.2600%	0.0000%	0.0000%	3.4231%	0.1932%	2.0000%	1.0218%	0.0000%	0.0000%	90 7049%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0 0000%	5-4LN 27	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0 0000%
11	GENERAL SUPPORT	3100		1512017	LN 1-DIRECT	0	21712	0	13008	56517	3017	42000	15995	0	0	1411802
12	CENTRAL OFFICE SWITCHING EQUIPMENT			1240000	5-4LN 3-DIR	0	7793	0	0	0	1004	0	0	0	0	1166203
13	OPERATOR SERVICES EQUIPMENT			0	5-4LN 4-DIR	0	0	0	0	0	0	0	0	0	0	0
14	CENTRAL OFFICE TRANSMISSION			1654002	5-4LN 7-DIR	0	29827	0	21737	255332	10063	81714	34244	0	0	1277673
15	UNDISTRIBUTED COE			0	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0	0
16	INFORMATION ORIGTERM			79	LN 3-DIRECT	0	0	0	0	0	0	0	0	0	0	79
17	CABLE AND WIRE FACILITIES			26627	LN 4-DIRECT	0	26627	0	53465	44215	8357	213810	7701	0	0	690683
18	TOTAL ACCUM DEP - PLANT IN SERVICE			10027477		0	144040	0	89915	494134	27852	337330	128150	0	0	10911794
19	ACCUM DEPRECIATION - FUTURE USE			0	LN 6-DIRECT	0	0	0	0	0	0	0	0	0	0	0
20	TANGIBLE ASSETS			0	LN 8-DIRECT	0	0	0	0	0	0	0	0	0	0	0
21	CAPITAL LEASES			0	LN 7-DIRECT	0	0	0	0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS			0	LN 8-DIRECT	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			0		0	0	0	0	0	0	0	0	0	0	0
24	INTANGIBLE ASSETS			2650	5-3LN 3-DIR	0	0	0	0	0	0	0	0	0	0	2650
25	TELECOMMUNICATIONS PLANT ADJUSTMENT			3600	LN 10-DIRECT	0	0	0	0	0	0	0	0	0	0	3600
26	TOTAL ACCUM AMORTIZATION			0		0	0	0	0	0	0	0	0	0	0	0
27	NET OPERATING DEFERRED INC TAX	4100A		0		0	0	0	0	0	0	0	0	0	0	0
28	GENERAL SUPPORT	4340		11844	LN 1-DIRECT	0	1884	0	819	4320	271	214	1271	0	0	10823
29	CENTRAL OFFICE EQUIP			11084	LN 2-DIRECT	0	11084	0	1006	31023	1003	7127	2999	0	0	20987
30	INFORMATION ORIGTERM			0	LN 3-DIRECT	0	0	0	0	0	0	0	0	0	0	0
31	CABLE AND WIRE FACILITIES			2329	LN 4-DIRECT	0	2329	0	4681	3870	815	1638	6315	0	0	11
32	UNDISTRIBUTED			-573	LN 5-DIRECT	0	-573	0	282	-1491	-40	-1127	400	0	0	63227
33	TOTAL NET DEFERRED INCOME TAX			14264		0	14264	0	716	33742	2010	27942	10014	0	0	17021
34	CUST. DEPOSITS & OTHER DEF CRIS-NET	4040		0	LN 1-DIRECT	0	0	0	0	0	0	0	0	0	0	0
35	GENERAL SUPPORT			0	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0	0
36	CENTRAL OFFICE EQUIP			0	LN 3-DIRECT	0	0	0	0	0	0	0	0	0	0	0
37	INFORMATION ORIGTERM			0	LN 4-DIRECT	0	0	0	0	0	0	0	0	0	0	0
38	CABLE AND WIRE FACILITIES			844	LN 5-DIRECT	0	844	0	475	2196	117	1620	618	0	0	1472
39	UNDISTRIBUTED INVESTMENTS			6003	5-1LN 10	0	6003	0	0	0	0	0	0	0	0	6003
40	OTHER LONG TERM LIABILITIES			8493	5-1LN 3	0	1454	0	78	547	1046	336	53	0	0	5427
41	TOTAL CUST DEP - OTHER DEF CRIS-NET & LING			2256		0	2256	0	493	2743	1163	1871	62	0	0	5049

Query (R1) Employee Complete Embedded Cost Study - PSC District MOBILE
5-8-1997

SUMMARY OF OPERATING EXPENSE AND TAX

5-8-1997

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL Searching and Transport	MESSAGE TOLL Searching and Transport	SPECIAL ACCESS INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS & PL. Interstate & Intra. TOLL	EAS	Embedded Costs
						MESSAGE TOLL Searching and Transport	INTERLATA	INTRA LATA	MESSAGE TOLL Searching and Transport							
1	OPERATING EXPENSE AND TAX SUMMARY															
2	NETWORK SUPPORT EXPENSE															
3	GENERAL SUPPORT EXPENSE															
4	CENTRAL OFFICE EXPENSE															
5	INFORMATION ORIGINATOR EXPENSE															
6	CABLE AND WIRE FACILITIES EXPENSE															
7	OTHER PLANT EXPENSE															
8	NETWORK OPERATIONS EXPENSE															
9	ACCESS CHARGE EXPENSE															
10	MARKETING EXPENSE															
11	SERVICES EXPENSE															
12	EXECUTIVE AND PLANNING EXPENSE															
13	GENERAL AND ADMINISTRATIVE EXPENSE															
14	SUBTOTAL OPERATING EXPENSES															
15	% DISTRIBUTION															
16	DEPRECIATION AND AMORTIFICATION															
17	OTHER OPERATING TAX															
18	EQUAL ACCESS EXPENSE															
19	INTEREST ON CUSTOMER DEPOSITS															
20	RENT REVENUES/OTHER REGUL.															
21	TOTAL OPERATING EXPENSE AND TAX															
22	% DISTRIBUTION															
23	NON OPERATING EXPENSE															
24	ABANDONED CONSTRUCTION															
25	CONTRIBUTIONS															
26	OTHER NON OPERATING EXPENSE															
27	TOTAL NON OPERATING EXPENSE															
28	% DISTRIBUTION															
29	UNCOLLECTIBLES															
30	END USER MOBILE TOLLS															
31	END USER COMMON LINE															
32	BY CARRIER															
33	TOTAL UNCOLLECTIBLES															
34	Allowance for funds used during construction (Post 30/95)															
35	Allowance for funds used during service (Pre 30/95)															

Quincy P.U. Telephone Company Embedded Cost Study PSC Docket 90036
5.8 mt

PLANT SPECIFIC OPERATIONS EXPENSE ALLOCATIONS

5.8 mt

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		MESSAGE TOLL Searching and Transport	SPECIAL ACCESS	SPECIAL ACCESS E.P.	MESSAGE TOLL Searching and Transport	INTER-LATA	TOLL	LATA	Embedded Cost
						MESSAGE TOLL Searching and Transport	SPECIAL ACCESS	MESSAGE TOLL Searching and Transport	SPECIAL ACCESS								
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ALG 11		2110	100.0000%	5-1LN 11	0.0000%	1.3923%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	GENERAL OFFICE EQUIPMENT		540	100.0000%	5-4LN 81	0.0000%	3.5274%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.0000%	5-1LN 11	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.0000%	5-1LN 12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	OTHER COT EQUIPMENT		2310	100.0000%	5-1LN 13	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	CABLE AND WIRE FACILITIES		2410	100.0000%	5-1LN 43	0.0000%	0.3551%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	0.0000%	LN 1-OBJECT	0	201	0	783	42	562	271	0	0	0	0	19545
8	GENERAL SUPPORT		6120	0.0000%	LN 1-OBJECT	0	2190	0	1077	304	429	1606	0	0	0	0	14313
9	TOTAL GENERAL SUPPORT EXP		12230	0.0000%		0	2401	0	1275	346	891	1827	0	0	0	0	18182
10	% DISTRIBUTION			100.0000%		0.0000%	1.9523%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	92.3949%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	0.0000%	LN 2-OBJECT	0	4741	0	812	13273	478	3052	1283	0	0	0	126488
12	OPERATOR SYSTEMS EXPENSE		6220	0.0000%	LN 2-OBJECT	0	0	0	0	0	0	0	0	0	0	0	0
13	CENTRAL OFFICE TRANSMISSION EXPENSE		6230	0.0000%	LN 2-OBJECT	0	3408	0	543	9326	308	2182	827	0	0	0	78359
14	UNASSIGNED			0.0000%	LN 2-OBJECT	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL CENTRAL OFFICE EXPENSE		22663	0.0000%		0	8149	0	1395	22604	717	5245	2109	0	0	0	181147
16	% DISTRIBUTION			100.0000%		0.0000%	3.6237%	0.0000%	0.0101%	0.9738%	0.1374%	2.2838%	0.3640%	0.0000%	0.0000%	0.0000%	82.2740%
INFORMATION ORIGINATOR EXPENSE																	
17	COT EXPENSES - COIN PAY TEL			0.0000%	LN 3	0	0	0	0	0	0	0	0	0	0	0	0
18	COT EXPENSES - COINLESS PAY TEL			0.0000%	LN 4	0	0	0	0	0	0	0	0	0	0	0	0
19	COT EXPENSES - OTHER			0.0000%	LN 5-OBJECT	0	0	0	0	0	0	0	0	0	0	0	0
20	COT EXPENSES - CPC			0.0000%	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL INFORMATION ORIGINATOR EXP			0.0000%		0	0	0	0	0	0	0	0	0	0	0	0
22	% DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	0.0000%	LN 6	0	1209	0	3427	2083	442	963	2426	0	0	0	108217
24	DIRECT			0.0000%	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL CABLE AND WIRE			0.0000%		0	1209	0	3427	2083	442	963	2426	0	0	0	108217
26	% DISTRIBUTION			100.0000%		0.0000%	0.2551%	0.0000%	0.7708%	0.1594%	0.1118%	2.8787%	1.8000%	0.0000%	0.0000%	0.0000%	14.3661%
TOTAL PLANT SPECIFIC EXPENSE																	
27	TOTAL PLANT SPECIFIC EXPENSE		70387	0.0000%		0	11843	0	5043	31291	1525	18711	7518	0	0	0	666726
28	% DISTRIBUTION			100.0000%		0.0000%	1.5524%	0.0000%	0.6781%	0.2051%	2.6331%	1.0437%	0.0000%	0.0000%	0.0000%	0.0000%	89.6478%
PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT																	
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT		54835	0.0000%		0	8301	0	3818	24811	1180	14621	5731	0	0	0	509254
30	% DISTRIBUTION			100.0000%		0.0000%	1.6558%	0.0000%	0.6759%	0.2085%	2.8416%	1.0148%	0.0000%	0.0000%	0.0000%	0.0000%	85.4509%

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

Quincy (U) Telephone Company Embedded Cost Study PSC Order MWTR (Exhibit 2.1)
5-10-1987

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS		EAS	Extended Cost
						SEARCHING AND TRANSPORT	INTERLATA	INTERLATA	SEARCHING AND TRANSPORT	SEARCHING AND TRANSPORT	SEARCHING AND TRANSPORT	SEARCHING AND TRANSPORT	SEARCHING AND TRANSPORT		
1	TELEPHONE PLANT IN SERVICE		267	100.000%	5-21N-10	0.000%	1.767%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	86.344%
2	CAPITAL LEASES		261	0.000%	5-71N-4	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	LEASEHOLD IMPROVEMENTS		262	0.000%	5-71N-7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	TANGIBLE PROPERTY		260	0.000%	5-31N-30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	INTANGIBLE PROPERTY		263	0.000%	5-31N-37	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	TELEPHONE PLANT ADJUSTMENT		265	0.000%	5-71N-10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	COE, LOT AND CEWP			100.000%	5-31N-7	0.000%	1.203%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	86.344%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE															
8	UNDISTRIBUTED		8510	0.000%	LN 1-DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	PROPERTY HELD FOR FUTURE USE		8511	0.000%	LN 1-DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	MATERIALS & SUPPLIES PROVISIONING		8512	3640	LN 1-DIRECT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE		2660	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
12	% DISTRIBUTION			100.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	NETWORK OPERATIONS EXPENSE		8530	56487	LN 7-DIRECT	0.000%	7867	0.000%	3866	20452	5091	15142	5787	0.000%	132827
14	ACCESS CHARGE EXPENSE		8540	0	DIRECT	0.000%	0	0	0	0	0	0	0	0	0
DEPRECIATION EXPENSE															
15	GENERAL SUPPORT		8560	17282	5-31N-11	0.000%	2739	0.000%	1163	8242	223	4624	1780	0.000%	19174
16	CENTRAL OFFICE SWITCHING EQUIPMENT			28677	5-41N-53	0.000%	16718	0.000%	0	0	0	0	0	0	28729
17	OPERATOR SYSTEMS EQUIPMENT			0	5-41N-42	0.000%	0	0	0	0	0	0	0	0	0
18	CENTRAL OFFICE TRANSMISSION			32420	5-41N-79	0.000%	4383	0.000%	3912	6395	1811	14707	6181	0.000%	279912
19	UNDISTRIBUTED COE			0	5-41N-81	0.000%	0	0	0	0	0	0	0	0	0
20	INFORMATION OBTAINMENT			0	5-51N-18	0.000%	0	0	0	0	0	0	0	0	0
21	CABLE AND WIRE FACILITIES			112378	5-51N-43	0.000%	4029	0.000%	8098	8879	1479	32345	11788	0.000%	528323
22	TOTAL DEP EXP - PLANT IN SERVICE			190557		0.000%	27409	0.000%	13790	70890	3054	14668	19730	0.000%	171798
23	PROPERTY HELD FOR FUTURE USE			0	LN 1-DIRECT	0.000%	0	0	0	0	0	0	0	0	0
24	TOTAL DEPRECIATION EXPENSE			190557		0.000%	27409	0.000%	13790	70890	3054	14668	19730	0.000%	171798
25	% DISTRIBUTION			100.000%		0.000%	1.434%	0.000%	0.007%	4.0751%	0.2027%	7.712%	1.0254%	0.000%	85.844%
AMORTIZATION EXPENSE															
26	CAPITAL LEASE		8563	0	LN 2-DIRECT	0.000%	0	0	0	0	0	0	0	0	0
27	LEASEHOLD IMPROVEMENTS		8563	0	LN 1-DIRECT	0.000%	0	0	0	0	0	0	0	0	0
28	UNDISTRIBUTED		8563	0	LN 4-DIRECT	0.000%	0	0	0	0	0	0	0	0	0
29	INTANGIBLE ASSETS		8564	0	LN 5-DIRECT	0.000%	0	0	0	0	0	0	0	0	0
30	OTHER - 179YA		8565	0	LN 6-DIRECT	0.000%	0	0	0	0	0	0	0	0	0
31	TOTAL AMORTIZATION EXPENSE			0		0.000%	0	0	0	0	0	0	0	0	0
32	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
RENT REVENUES/OTHER INCOME															
33	GEN SUPPORT ASSETS		524071007500	38114	5-31N-11-QR	0.000%	302	0.000%	183	1079	54	754	767	0.000%	29414
34	CENTRAL OFFICE EQUIPMENT		524071007500	0	5-41N-81-QR	0.000%	0	0	0	0	0	0	0	0	0
35	CABLE & WIRE FACILITIES		524071007500	0	5-51N-43-QR	0.000%	0	0	0	0	0	0	0	0	0
36	UNDISTRIBUTED		524071007500	0	5-21N-19-QR	0.000%	0	0	0	0	0	0	0	0	0
37	TOTAL RENT REVENUES			28114		0.000%	302	0.000%	183	1079	54	754	767	0.000%	29414

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATE/B SALES	MESSAGE TOLL		INTERSTATE		MESSAGE TOLL		INTERSTATE		EAS	Embedded Cost	
						Switching and Transport	Switching and Transport	INTRA-LATA	INTER-LATA	Switching and Transport	Switching and Transport	INTRA-LATA	INTER-LATA			
1	SWS - OPERATOR SERVICES EXCL DA			0.0000% INPUT		NA	0.0000%	0.0000%	0.0000%	0.0000%	NA	0.0000%	0.0000%	0.0000%	0.0000%	
2	SWS - DIRECTORY ASSISTANCE SERVICES			0.0000% INPUT		NA	0.0000%	0.0000%	0.0000%	0.0000%	NA	0.0000%	0.0000%	0.0000%	0.0000%	
3	SUBSCRIBER LINE USE (RLV)			100.0000% INPUT		NA	8.910%	0.0000%	0.0000%	1.0000%	NA	0.0000%	0.0000%	0.0000%	NA	
4	END USER BILLED REVENUE INC CCL			100.0000% INPUT		NA	27.5400%	0.0000%	0.0000%	4.2640%	0.0000%	0.0000%	0.0000%	0.0000%	NA	
5	IX CARRIER BILLED REVENUE			100.0000% INPUT		NA	66.2000%	4.0000%	4.0000%	0.3760%	21.9700%	0.0000%	0.0000%	0.0000%	NA	
6	PAIDATION REVENUE			100.0000% INPUT		NA	7.2600%	0.0000%	0.0000%	1.5000%	4.9100%	0.0000%	0.0000%	0.0000%	NA	
7	BUSINESS OFFICE CONTACTS			100.0000% INPUT		NA	0.0000%	2.2700%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	NA	
8	BILLING INQUIRY CONTACTS			100.0000% INPUT		NA	2.1800%	0.2500%	0.2500%	0.1710%	10.5600%	0.0000%	0.0000%	0.0000%	NA	
9	IX CARRIER SVC ORDER CONTACTS			0.0000% INPUT		NA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	NA	
10	IX CARRIER BILLING INQUIRY CONTACTS			0.0000% INPUT		NA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	NA	
11	CARRIER ACCESS BILLING FACTOR			100.0000% INPUT		NA	47.1200%	2.4700%	2.4700%	0.4300%	27.1300%	10.1800%	0.0000%	0.0000%	0.0000%	
CUSTOMER OPERATIONS EXPENSES																
12	MARKETING		6810	415425 INPUT		0	130200	0	0	0	18117	23443	0	1882	0	227468
13	TELEPHONE OPERATOR SERVICES															
14	- CALL COMPLETION INC DA		6821	10000 LN 1-DIRECT		NA	0	0	0	34052	15679	0	0	0	0	0
15	- OPERATOR SERVICES UNDER CONTRACT			158275 DIRECT								158275				0
16	PUBLISHED DIRECTORY LISTINGS		6822													0
17	- CLASSIFIED			18 DIRECT												18
18	- TWX			0 DIRECT												0
19	- ALPHA			5275 LN 3		NA	0	0	0	56	162	0	0	0	0	6571
20	- FOREIGN			0 DIRECT												0
21	- SUBTOTAL			540		NA	0	0	0	56	162	0	0	0	0	6571
22	LOCAL BUSINESS OFFICE		6823 10													0
23	- END USER SVC ORDER PROCESSING			446296		0	65604	0	0	2858	27965	20096	0	0	0	0
24	- PRESUBSCRIPTION			2794 DIRECT												0
25	- OTHER			117133 LN 7		0	0	0	0	2611	8182	0	0	0	0	16483
26	- END USER PAYMENT & COLLECTION			21879 LN 4		0	86240	0	0	0	0	27071	0	0	0	121489
27	- END USER BILLING INQUIRY			107960 LN 8		0	2118	0	0	244	4460	11425	0	0	0	84654
28	- IX CARRIER SVC ORDER PROCESSING			0 LN 9		0	0	0	0	0	0	0	0	0	0	0
29	- IX CARRIER PAYMENT & COLLECTION			0 LN 5		0	0	0	0	0	0	0	0	0	0	0
30	- IX CARRIER BILLING INQUIRY			0 LN 10		0	0	0	0	0	0	0	0	0	0	0
31	- COM COLLECTION AND ADMINISTRATION			0 LN 6		0	0	0	0	0	0	0	0	0	0	0
32	SUBTOTAL LOCAL BUSINESS OFFICE					0	65604	0	0	2858	27965	20096	0	0	0	31825
33	CUSTOMER SERVICES (REV ACCTG)		6823 20													0
34	- MESSAGE PROCESSING			1638 AL 11-9195		0	679	0	0	692	316	0	0	0	0	1
35	- TOLL TICKET PROCESSING			0 DIRECT												0
36	- LOCAL MESSAGE PROCESSING			211205 AL-11-9119		0	102000	0	0	0	71274	20208	0	0	0	102799
37	- OTHER BILLING & COLLECTION			18309 DIRECT		NA										0
38	- END USER COMMON LINE			305136 LN 11		0	142792	0	0	8778	1950	113319	0	0	0	0
39	- CARRIER ACCESS BILLING (CARS)			811279		0	263202	0	0	8778	77532	147639	0	0	0	0
40	SUBTOTAL CUSTOMER SERVICES			1077245 LN 32-41-40		0	249766	0	0	11631	94499	184625	0	0	0	0
41	TOTAL CAT 1 AND CAT 2			100.0000%		0.0000%	30.5384%	0.0000%	0.0000%	1.0794%	8.7300%	17.1340%	0.0000%	0.0000%	0.0000%	0.0000%
42	N DISTRIBUTION			881 LN 42-DIRECT		0	3279	0	0	84	1337	292	0	0	0	0
43	ALL OTHER CUSTOMER SERVICE		6823 30	124782		0	32381	0	0	11715	129582	308096	0	0	0	0
44	TOTAL SERVICES EXPENSE			100.0000%		0.0000%	26.1630%	0.0000%	0.0000%	0.2380%	10.2800%	24.0814%	0.0000%	0.0000%	0.0000%	0.0000%
45	N DISTRIBUTION			161187 LN 12-41-44		0	462000	0	0	18042	147769	345159	0	0	0	0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			100.0000%		0.0000%	27.7114%	0.0000%	0.0000%	1.0848%	8.8114%	20.5346%	0.0000%	0.0000%	0.0000%	0.0000%
47	N DISTRIBUTION															0

Quest Diagnostics Company - Extended Cost Study - PSC Order WORK
5-17-10

OTHER OPERATING EXPENSE AND TAX ALLOCATIONS

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS		MESSAGE TOLL		INTRASTATE		SPECIAL ACCESS PER	EAS	Extended Costs
						MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA	MESSAGE TOLL	INTRALATA			
SEPARATION FACTORS:																				
1	BIG THREE EXPENSES			100.00%	5-11-N-4	0.000%	17.127%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.00%	5-21-N-10	0.000%	1.302%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	0.000%	5-11-N-21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CAPITAL LEASES		2004	0.000%	5-11-N-21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	EQUAL ACCESS INVESTMENT			100.00%	5-11-N-36	0.000%	71.932%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	NET TELEPHONE PLANT - OPERATING ENCL. C/WC			100.00%	5-21-N-33 - LN12	0.000%	1.112%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CORPORATE OPERATIONS EXPENSE																				
7	EXECUTIVE AND PLANNING		679	0.000%	0-DIRECT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	DIRECT ASSIGNED			100.00%	LN 1	0	32078	0	1773	12927	NA	NA	NA	1300	0	0	0	0	0	111570
9	OTHER			0.000%	0-DIRECT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	GENERAL & ADMINISTRATIVE		679	0.000%	0-DIRECT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	DIRECT ASSIGNED			100.00%	LN 1	0	19483	0	15402	78937	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	OTHER			0.000%	0-DIRECT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	TOTAL CORPORATE OPERATIONS EXPENSE			100.00%	LN 1	0	23812	0	12714	91419	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	% DISTRIBUTION			0.000%	LN 1	0.000%	17.814%	0.000%	0.113%	6.825%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	EQUAL ACCESS EXPENSE			0.000%	LN 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST AND RELATED ITEMS																				
16	CAPITAL LEASES		700	0.000%	LN 4-CORRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CUSTOMER DEPOSITS			100.00%	LN 2	0	247	0	121	640	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	OTHER FIXED CHARGES - OPERATING			0.00%	LN 5	0	10245	0	4075	24714	1273	18140	6889	0	0	0	0	0	0	0
19	OTHER FIXED CHARGES - NON OPERATING			0.00%	0-DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL			100.00%	LN 2	0	10791	0	4740	24058	1267	18620	7070	0	0	0	0	0	0	0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																				
21	TOTAL OPERATING REVENUES			100.00%	RECORDS	0	275840	0	83838	44780	81708	186470	4572	0	0	0	0	0	0	0
22	LESS OPERATING EXPENSE AND TAX			0.00%	VARIOUS	0	75396	0	54717	37092	51572	16252	54814	0	0	0	0	0	0	0
23	INTEREST - CAPITAL LEASE			0.00%	LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING FIXED CHARGES			0.00%	LN 17	0	10245	0	4075	24074	1273	18140	6889	0	0	0	0	0	0	0
25	Amount of Excess Debitum Tax & Error Tax			0.00%	LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	DEPR ON CAP OVERHEADS - MEAL & ENT			0.00%	LN 1-CORRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	NET TAXABLE INCOME			100.00%	LN 20	0	199720	0	25468	47379	31072	20470	10550	0	0	0	0	0	0	0
28	% DISTRIBUTION			0.000%	LN 20	0.000%	108.067%	0.000%	1.030%	2.507%	15.177%	1.111%	0.044%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
OPERATING TAXES																				
29	FEDERAL ITC AMORTIZATION		720	0.000%	LN 2-CORRECT	0	319	0	-157	430	44	636	724	0	0	0	0	0	0	0
30	STATE ITC AMORTIZATION		720	0.000%	LN 2-CORRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OPERATING FEDERAL INCOME TAX		720	0.000%	LN 28	0	24406	0	4710	6314	49207	2716	2064	0	0	0	0	0	0	0
32	OPERATING STATE & LOCAL INCOME TAX		720	0.000%	LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OPERATING TAXES - OTHER		720	0.000%	LN 2-CORRECT	0	4857	0	1588	8459	451	6275	2385	0	0	0	0	0	0	0
34	PROVISION FOR DEFERRED INCOME TAX		720	0.000%	LN 28	0	140718	0	2504	3358	28384	1440	1087	0	0	0	0	0	0	0
35	TOTAL OPERATING TAXES			0.000%	LN 28	0	41202	0	8658	17300	7173	8514	1010	0	0	0	0	0	0	0

Qwest (P1) Telephone Company Embedded Cost Study PSC Order 88036
AL 1/8/81

DEVELOPMENT OF ALLOCATION RATIOS

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL Searching and Transport	MESSAGE TOLL Searching and Transport	SPECIAL ACCESS & P. 194 AREA & Linc	SPECIAL ACCESS & P. INTERLATA	TWS	EAG	Embedded Costs
				MESSAGE TOLL Searching and Transport	SPECIAL ACCESS INTERLATA	MESSAGE TOLL Searching and Transport	SPECIAL ACCESS & P. 194 AREA & Linc							
1	ALLOCATED LOOPS - COE	13574	SPF	0	0 N/A	34	362	0	0	175 N/A	0	0	0	13423
2	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.264%	2.580%	0.000%	0.000%	0.863%	0.000%	0.000%	0.000%	98.250%
3	ALLOCATED LOOPS - CWF	13574	SPF	0	0 N/A	54	362	0	0	175 N/A	0	0	0	13423
4	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.394%	2.580%	0.000%	0.000%	0.863%	0.000%	0.000%	0.000%	98.250%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	156	TOLL MOU	0	4 N/A	10	457	0	0	27 N/A	0	0	0	0
6	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	1.798%	0.827%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	ALLOCATED CIRCUI MILES - CWF	4778.3	CUM	0.0	32.7 N/A	85.3	388.5	28.7	45.7	298.0 N/A	0	0	0	2.0
8	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	1.246%	0.607%	0.000%	0.000%	0.560%	0.000%	0.000%	0.000%	0.000%
9	ALLOCATED EACH WEDBAND LOOPS	55	WB MOU	0	0 N/A	25	24	0	0	0	0	0	0	0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	45.454%	0.000%	0.000%	0.000%	43.636%	10.909%	0.000%	0.000%	0.000%
11	ALLOCATED EACH WEDBAND CHANNELS (MOU)	55	WB MOU	0	0 N/A	25	24	0	0	0	0	0	0	0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	45.454%	0.000%	0.000%	0.000%	43.636%	10.909%	0.000%	0.000%	0.000%
13	ALLOCATED BY WEDBAND CHANNELS (MOU MILES)	55	WB MOU MILES	0	0 N/A	25	24	0	0	0	0	0	0	0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	45.454%	0.000%	0.000%	0.000%	43.636%	10.909%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP - RC)	19724	DIRECT	N/A	77329	0	7856	25863	0	0	0	0	0	130
16	PERCENT DISTRIBUTION	100.000%		0.000%	40.219%	0	40.219%	18.754%	0	0	0	0	0	0.084%
17	ALLOCATED USERS	19311		0	2362 N/A	0	3425	1563	0	0	0	0	0	10880
18	PERCENT DISTRIBUTION	100.000%		0.000%	17.428%	0.000%	17.747%	8.293%	0.000%	0.000%	0.000%	0.000%	0.000%	54.755%
19	OBSC ALLOCATION (P2 COST STUDY)	100.000%		0.000%	33.333%	0.000%	22.883%	10.440%	0.000%	0.000%	0.000%	0.000%	0.000%	33.333%

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CASH WORKING CAPITAL W - SHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		MESSAGE TOLL		SPECIAL ACCESS & F'S		EAS	Embedded Costs
				Switching and Transport	INTERLATA	INTERLATA	Switching and Transport	Switching and Transport	Switching and Transport	Switching and Transport			
1	PLANT SPECIFIC EXPENSES	74387	5-8 LN 27	0	11843	0	5043	31291	1525	18721	7158	0	88798
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	60187	VARIOUS	0	8273	0	4116	21781	1161	15189	6141	0	54024
3	CUSTOMER OPERATIONS EXP - MARKETING	415425	5-11 LN 12	0	170208	0	8227	18117	33403	0	1882	0	221668
4	CUSTOMER OPERATIONS EXP - SERVICES	124782	5-11 LN 44	0	332891	0	11715	129592	20806	26258	7728	0	423372
5	CORPORATE OPERATIONS EXPENSE	1327017	5-12 LN 13	0	278187	0	12214	98719	183279	20037	6788	0	761942
6	EQUAL ACCESS EXPENSE	0	5-12 LN 15	0	0	0	0	0	0	0	0	0	0
7	OTHER EXPENSE - CONTRIBUTIONS	18825	5-12 LN 14	0	2624	0	181	1298	2427	409	145	0	11776
8	INTEREST ON CUSTOMER DEPOSITS	17711	5-12 LN 17	0	242	0	121	642	34	45	181	0	18210
9	FEDERAL INCOME TAX (ACTUAL)	221545	5-12 LN 29 + 31	0	263029	0	453	5484	48158	2180	2298	0	321381
10	STATE INCOME TAX (ACTUAL)	0	5-12 LN 32	0	0	0	0	0	0	0	0	0	0
11	OTHER OPERATING TAX	238872	5-12 LN 23	0	3857	0	1599	8409	451	6278	2363	0	211942
12	RESERVED FOR FUTURE USE	0	RECORDS	0	0	0	0	0	0	0	0	0	0
13	GROSS RECEIPTS TAX (ACTUAL)	0	5-12 LN 16	0	0	0	0	0	0	0	0	0	0
14	INTEREST ON CAPITAL LEASES	678130	5-12 LN 19 & LN 17	0	18298	0	4887	22572	1278	17867	8708	0	814999
15	OTHER FIXED CHARGES - OPERATING	5518411	RECORDS	0	1803183	0	50268	331916	540748	178878	28778	0	3428017
16	TOTAL CASH WORKING CAPITAL EXPENSES			0	804110	N/A	84410	800000	800000	800000	800000	N/A	814110
17	CASH WORKING CAPITAL RATIO			0	41226	0	2079	0	0	0	0	0	138875
18	CASH WORKING CAPITAL			0	0	0	0	0	0	0	0	0	0
19	MINIMUM BANK BALANCE		0 A/N 16	0	0	0	0	0	0	0	0	0	0
20	WORKING CASH ADVANCES		0 A/N 16	0	0	0	0	0	0	0	0	0	0
21	TOTAL CASH WORKING CAPITAL			0	41226	0	2079	0	0	0	0	0	138875