

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: Special Project 980000A-SP - Fair and Reasonable Rates

Dear Ms. Bayo:

Enclosed is a copy of the completed Division of Auditing and Financial Analysis Data (AFAD) Request of June 19, 1998, which we herewith hand deliver and submit on behalf of TDS Telecom/Quincy Telephone. A copy is also being hand delivered to the Commission's Division of Auditing and Financial Analysis, the Commission's Division of Communications and the Public Counsel, Jack Shreve. A copy is being mailed this date to Michael Gross at the Office of the Attorney General. This response to the AFAD data request does not contain proprietary and confidential business information.

On or before August 15, 1998, a copy of the data request will be filed in the public library in Quincy, Florida.

Sincerely,

David B. Erwin

- ACK _____
- AFA _____
- APP _____ DBE:jm
- CAF _____ Enclosure
- CMU _____
- CTR _____
- ENS _____
- LEG _____ Cost of Service
- LIV _____
- OPD _____
- RCH _____
- SEC Info only
- WAS _____
- OTH _____

DOCUMENT NUMBER - DATE
08200 AUG-3 88
FPCD-RECORDS/REPORTING

TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates

TDS TELECOM/Quincy Telephone

Response - Part I. 1(A)

ANNUAL REPORT OF
LOCAL EXCHANGE TELEPHONE COMPANIES

QUINCY TELEPHONE COMPANY
(EXACT NAME OF RESPONDENT)

P.O. BOX 22995, KNOXVILLE, TN 37933
(ADDRESS OF RESPONDENT)

TO THE
FLORIDA PUBLIC SERVICE COMMISSION
FOR THE
YEAR ENDED DECEMBER 31, 1997

Officer or other person to whom correspondence should be addressed concerning this report:

Name Dave Henry

Title Senior Accountant

Address P.O. Box 22995

City Knoxville

State TN

Telephone No. (423) 671-4818

PSC/AFA 18 (3/96)

BALANCE SHEET - TOTAL COMPANY

Schedule B-1

Company: Quincy Telephone Company

December 31, 1997

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Assets</i>		
	1130	Cash	569,548	660,534
	1140	Special Cash Deposits	603	843
	1150	Working Cash Advance	1,860	1,860
	1160	Temporary Investments		
	1180	Telecomm. Accounts Receivable	1,112,110	1,134,937
	1181	Telecomm. Accounts Receivable Allowance		
	1190	Other Accounts Receivable	804,979	974,541
	1191	Accounts Receivable Allowance-Other		
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable	20,211	4,322
	1220	Material and Supplies	87,534	131,712
	1290	Prepaid Rents		
1-3	1300	Prepaid Taxes		
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments	74,440	74,632
	1350	Other Current Assets		
		<i>Total Current Assets</i>	2,671,285	2,983,382
		<i>Noncurrent Assets</i>		
	1401	Investments in Affiliated Co.		
	1402	Investments in Nonaffiliated Co.	454,250	490,100
	1406	Nonregulated Investments	272,412	310,604
B-7	1407	Unamortized Debt Issuance Expense	51,025	48,298
	1408	Sinking Funds		
	1410	Other Noncurrent Assets		
	1438	Deferred Maintenance & Retirements		
B-5	1439	Deferred Charges	10,729	6,356
	1500	Other Jurisdictional Assets - Net	158,328	115,913
		<i>Total Noncurr. Assets</i>	947,244	971,271
		<i>Telephone Plant in Service</i>		
B-3	2001	Telecomm. Plant in Service	29,525,023	31,292,194
	2002	Property Held for Future Use	6,017	6,017
	2003	Plant under Construction	973,627	1,788,587
	2005	Plant Adjustment		
	2006	Nonoperating Plant		
		<i>Subtotal</i>	30,504,667	33,086,798
		<i>Less:</i>		
B-4	3100	Acc. Depreciation	12,183,656	14,067,035
.	3200	Acc. Depreciation-Held for Future Use		
.	3300	Acc. Depreciation-Nonoperating		
.	3410	Acc. Amort. - Capitalized Leases		
.	3420	Acc. Amort. - Leasehold Improvements		
.	3500	Acc. Amort. - Intangible		
.	3600	Acc. Amort. - Other		
		<i>Subtotal</i>	12,183,656	14,067,035
		<i>Net TPIS</i>	18,321,011	19,019,763
		TOTAL ASSETS	21,939,540	22,974,416

BALANCE SHEET - TOTAL COMPANY

Schedule B-1

Company: Quincy Telephone Company

December 31, 1997

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
B-6	4010	Accounts Payable	1,131,915	751,049
	4020	Notes Payable	1,638,000	1,946,000
	4030	Advanced Billing and Payments	327,526	308,229
	4040	Customers' Deposits	121,205	0
B-7	4050	Current Maturities - Long Term	230,374	242,322
	4060	Current Maturities - Capital Leases		
I-3	4070	Income Taxes - Accrued	109,107	50,442
*	4080	Other Taxes - Accrued	66,346	35,132
B-8	4100	Net Current Deferred Op. Income Taxes		
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities	69,287	88,223
	4130	Other Current Liabilities	46,255	39,751
		<i>Total Current Liab.</i>	3,740,015	3,461,148
		<i>Long-Term Debt</i>		
B-7	4210	Funded Debt	8,307,034	8,803,140
*	4220	Premium on Long-Term Debt		
*	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-7	4260	Advanced from Affiliated Companies		
*	4270	Other Long-Term Debt		
		<i>Total Long-Term Debt</i>	8,307,034	8,803,140
		<i>Other Liab. and Def. Credits</i>		
	4310	Other Long-Term Liabilities	321,909	324,880
	4320	Unamortized Operating ITC - Net	39,578	14,732
	4330	Unamortized Nonoperating ITC - Net		
B-8	4340	Net Noncur. Def. Oper. Income Taxes	1,199,878	1,311,315
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		
B-9	4360	Other Deferred Credits	21,311	7,933
	4370	Other Juris. Liab. & Def. Credits		
		<i>Total Other Liab. & Def. Cr.</i>	1,582,676	1,658,860
		<i>Stockholder's Equity</i>		
	4510	Capital Stock	10,000	10,000
	4520	Additional Paid-in Capital	1,006,954	1,006,954
	4530	Treasury Stock		
	4540	Other Capital		
	4550	Retained Earnings	7,292,861	8,034,314
	9999	Headquarters Control		
		<i>Total Stockholder's Equity</i>	8,309,815	9,051,268
		TOTAL LIABILITIES AND EQUITY	21,939,540	22,974,416

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

Company: Quincy Telephone Companies
 For the Year Ended December 31, 1997

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		69,498						69,498
Amortizable General Support Assets:									
2116	Other Work Equipment	7 yrs	251,946						251,946
2122	Furniture	10 yrs	125,093	2117					127,210
2123	Office Support Equipment	7 yrs	43,962						43,962
2123	Company Communications	5 yrs	57,688						57,688
2124	General Purpose Computer	5 yrs	1,194,300	274,239	(61,400)				1,407,139
	Subtotal		1,742,487	276,356	(61,400)	0	0	0	1,957,443
Depreciable Assets									
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FTSAC.									
2112	Vehicles								
	Passenger	10.20%	47,712	410					48,122
	Light Trucks	10.20%	148,028						148,028
	Heavy Trucks	11.70%	253,725						253,725
	Subtotal Vehicles		449,465	410	0	0	0	0	449,875
2121	Buildings								
	Central Office Plant	2.80%	797,329						797,329
		2.80%	145,817	1,877	(1,507)				146,187
	Subtotal Buildings		943,146	1,877	(1,507)	0	0	0	943,516

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

Company: Quincy Telephone Company
 For the Year Ended December 31, 1997

Acct. Account No. Description (Continued)	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass. Adjustments	Transfers	Ending Balance*
2210 Central Office Equipment							
Stromberg-DCO AT & T	6.50% 6.50%	4,720,311	611				4,720,922
Subscriber Digital Trunks	8.30% 8.30%	154,436 1,638,999					154,436 1,643,681
Special Services Concentrator	8.30% 8.30%	146,889 684,905	15,333		(10,650)		146,889 684,905
Optics	8.30%	940,934					940,934
Total Central Office	10.00%	450,466	74,194				524,660
2351 Pwystations							
2411 Poles	7.80% 8.20%	88,206 289,796	90,137 2,873		0 (14,838)	0	88,206 277,831

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

Company: Quincy Telephone Company
For the Year Ended December 31, 1997

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
2423	Cable								
	Underground	8.80% N/A	2,683,406	67,389	(45,946)				2,704,849
	Buried Cable	8.40% 5.10%	525,322						0
			197,787						525,322
		6.70%	12,272,384	1,520,468	(68,555)				197,787
									0
									13,724,297
		4.90%	993,233	11,503	(1,275)				0
24241	Submarine Cable	3.90%	10,244						1,003,461
									0
									10,244
	Subtotal Cable		16,682,376	1,599,360	(115,776)	0	0	0	18,165,960
2431	Aerial Wire		0	363	(35)				0
									328
2441	Conduit	2.40%	592,607						0
									592,607
Jointly Used Plant Allocated to Nonregulated									
Amortizable Assets:									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
Total Balances			29,525,023	1,971,377	(193,556)	(10,650)	0	0	31,292,194

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.

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

Company: Quincy Telephone Company
For the Year Ended December 31, 1997

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Support Assets:										
2116	Other Work Equipment	142,019	10,273							152,292
2122	Furniture	93,923	8,637							102,560
2123	Office Support Equipment	26,532	3,336							29,868
2123	Company Communications	38,123	2,904							41,027
2124	General Purpose Computer	782,941	89,868		(61,400)					811,409
	Subtotal	1,083,538	115,018	0	(61,400)	0	0	0	0	1,137,156
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
2112	Vehicles									
	Passenger	8,834	4,918							13,752
	Light Trucks	70,349	15,097							85,446
	Heavy Trucks	76,831	29,686							106,517
	Subtotal Vehicles	156,014	49,701	0	0	0	0	0	0	205,715
2121	Buildings									
	Central Office	429,458	21,095		(1,507.03)					449,046
	Plant	55,175	5,349							60,524
	Subtotal Buildings	484,633	26,444	0	(1,507.03)	0	0	0	0	509,570

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

Company: Quincy Telephone Company
 For the Year Ended December 31, 1997

Acct. Account No. Description (Continued)	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
2210 Central Office Equipment Digital Switch									
AICstel	58,453								58,463
Stromberg-DCO	(1,077,880)				25760				(1,052,120)
AT & T	2,116,253	306572							2,422,825
Circuit Equipment									
Subscriber	163,291								163,291
Digital	367,301	144345			800				512,446
Trunks	127,133	12,233							139,366
Special Service	644,500	57,449							701,949
Concentrator	310,465	79,136							389,601
Optics	139,442	50,623							190,065
Radio	0								
Total Central Office	2,848,968	650,358	0	0	26,560	0	0	0	3,525,886
2351 Paystations	59,377	6,865							66,242
2411 Poles	178,916	23,798		(14,838)	260	(6,369)			181,767

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

*Company: Quincy Telephone Company
For the Year Ended December 31, 1997*

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Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>										
2423	Cables									
	Aerial	1,531,713	238,190		(45,946)		(4,786)			1,719,171
	Underground	268,138	54,218							322,356
	Buried									
	Metallic	5,295,818	839,019		(68,555)	37	(5,199)			6,061,121
	Fiber	169,001	49,050		(1,275)					216,776
	Submarine	3,662	399							4,061
	Subtotal Cable	7,268,332								
	Aerial Wire	127			(35)		(859)			(766)
2441	Conduit	103,751	14,230							117,981
	Subtotal	12,183,656	2,067,289	0	(193,556)	26,857	(17,212)	0	0	14,067,035
	Reserve for Jointly Used Plant allocated to Nonregulated	()	()							()
<i>Accumulated Depr. & Amortization:</i>										
3200	- PHFU									
3300	- Nonoperating									
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other									
	Subtotal									
	Grand Total	12,183,656	2,067,289	0	(193,556)	26,857	(17,212)	0	0	14,067,035

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.

INCOME STATEMENT - TOTAL COMPANY
SCHEDULE 1-1

Company: Quincy Telephone Company
For the year ended December 31, 1997

Page 1 of 4

Ref. Sub.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company Prior Year
			Total Company	Intrastate	
OPERATING REVENUES					
	5001	Basic Area	2,814,617	2,814,617	2,756,517
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service	34,581	34,581	101,870
	5010	Public Telephone	61,986	61,986	39,118
	5040	Local Private Line	511,993	511,993	100,486
	5050	Customer Premises	1,430	1,430	3,237
	5060	Other Local Exchange	336,171	836,171	802,779
	5069	Other Local Ex. Settlements			
		<i>Total Local Net. Service</i>	4,260,780	4,260,780	3,804,757
	5081	End User	588,242		576,534
	5082	Switched Access	1,989,893		1,548,357
	5083	Special Access	93,806		65,391
	5084	State Access	990,175	990,175	984,267
		<i>Total Network Access</i>	3,662,115	990,175	3,174,549
	5100	Long Distance Message			
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.			
	5122	Voice Program Grade LD			
	5123	Audio Program Grade LD			
	5124	Video Program Grade LD			
	5125	Digital Transmission LD			
	5126	LD Private Network Switching			
	5128	Other LD Private Network			
	5129	Other LD Private Net. Settle.			
	5160	Other LD Revenue	189,941	189,941	217,660
	5169	Other LD Revenue Settle.	481,236	481,236	548,166
		<i>Total LD Network</i>	671,177	671,177	765,826
	5230	Directory	232,718	232,718	202,989
	5240	Rent	27,893	27,893	29,133
	5250	Corporate Operations			
	5261	Special Billing Arrangement			
	5262	Customer Operations	119,453	119,453	108,931
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	30,962	30,962	30,625
	5269	Other Revenue Settle.	30,405	30,405	31,868
	5270	Interstate Billing & Collection	178,308		241,783
		Intrastate Billing & Collection	62,954	62,954	59,782
	5301	Uncollectible Revenue-Tele.	(89,785)	(89,785)	(22,627)
	5302	Uncollectible Revenue-Other			8
		<i>Total Miscellaneous</i>	592,910	414,601	683,472
TOTAL OPERATING REVENUES			9,186,983	6,336,725	8,427,604

INCOME STATEMENT - TOTAL COMPANY
SCHEDULE 1-1

Company: *Quincy Telephone Company*
For the year ended December 31, 1997

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<i>Plant Specific Exp.</i>	(256)	(120)	0	(3,312)	(3,688)	(5,126)
6112	Motor Vehicle					0	
6113	Aircraft					0	
6114	Vehicle	250	113	0	25,549	25,912	20,755
6115	Garage Work Equip.					0	
6116	Other Work Equip.					0	
	<i>Total Network Support</i>	(6)	(7)	0	22,237	22,224	15,729
6121	Land & Building	8,321	5,212	(6,369)	136,516	143,680	69,704
6122	Furniture & Artwork	0	0	0	1,097	1,097	0
6123	Office Equip.	0	0	0	11,374	11,374	23,243
6124	Gen. Purpose Computer	0	0	0	4,956	4,956	14,042
	<i>Total General Support</i>	8,321	5,212	(6,369)	153,943	161,107	106,989
6211	Analog Electronic					0	206
6212	Digital Electronic	8,403	5,662	0	130,454	144,519	176,884
6215	Electro-mechanical	0	0	0	0	0	3,022
	<i>Total CO Switching</i>	8,403	5,662	0	130,454	144,519	180,112
6220	Operator Systems						
6231	Radio Systems						180
6232	Circuit Equip.	32,294	22,426		49,106	103,826	163,177
	<i>Total Circuit Equip.</i>	32,294	22,426		49,106	103,826	163,357
6311	Station Apparatus						63
6341	Large PBX						
6351	Public Tele. Terminal	2,273	-1,385		21,457	25,115	38,461
6362	Other Terminal Equip.						
	<i>Total Info. Orig/Term</i>	2,273	1,385		21,457	25,115	38,524
6411	Poles	306	186	7,702	1	8,195	52,652
6421	Aerial Cable	20,824	14,253		3,840	38,917	51,989
6422	Underground Cable	486	296		493	1,275	1,648
6423	Buried Cable	73,252	49,473		196,061	318,786	402,678
6424	Submarine Cable				860	860	
6425	Deep Sea Cable					0	
6426	Intrabuilding Network					0	
6431	Aerial Wire	324	198		40	562	3,430
6441	Conduit Systems					0	
	<i>Total Cable & Wire</i>	95,192	64,406	7,702	201,295	368,595	512,397
	<i>Total Plant Specific</i>	146,477	99,084	1,333	578,492	825,386	1,017,108
	<i>Plant Nonspecific Exp</i>						
6510	Other Property Plt	9,708	4,606		25,466	39,780	23,798
6521	Power				123,366	123,366	102,629
6532	Network Admin.	57,512	27,003		170,337	754,852	159,546
6533	Testing	50,957	25,828		7,942	84,727	114,638
6534	Plant Op. Admin.	15,361	7,206		31,744	54,311	106,561
6535	Engineering	7,259	2,879		84,772	94,910	179,799
	<i>Total Network Op.</i>	140,797	67,522	0	443,627	651,946	686,971

INCOME STATEMENT - TOTAL COMPANY
SCHEDULE I-1

Company: *Quincy Telephone Company*
For the year ended December 31, 1997

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Acones				161,857	161,857	187,821
6561	Depreciation - TPIS				2,054,485	2,054,485	1,894,905
6562	Depreciation - PHFU						
6563	Amortization - Tangible					0	
6564	Amortization - Intang.					0	
6565	Amortization - Other					0	
	<i>Total Depr. & Amort.</i>				2,054,485	2,054,485	1,894,905
	<i>Total Plt Nonspecific</i>	140,797	67,522	0	2,659,969	2,868,288	2,769,697
	<i>Customer Operations</i>						
6611	Product Management				248,818	248,818	208,850
6612	Sales	54,986	19,227		76,128	150,341	91,937
6613	Product Advertising				44,910	44,910	25,456
	<i>Total Marketing</i>				369,856	444,069	326,243
6621	Call Completion				142,855	142,855	92,322
6622	Number Service	3,385	1,704		161,100	166,189	198,057
6623	Customer Service	242,511	119,235		725,838	1,087,584	857,286
	<i>Total Services</i>	245,896	120,939		1,029,793	1,396,628	1,147,665
	<i>Total Customer Op</i>	245,896	120,939		1,399,649	1,840,697	1,473,908
	<i>Corporate Operations</i>						
6711	Executive	33,369	13,595		120,623	167,587	215,451
6712	Planning		32,158			32,158	14,361
6721	Accounting/Finance				474,652	474,652	436,012
6722	External Relations	8,699	4,039		166,419	179,157	222,856
6723	Human Resources	16,160	7,547		147,453	171,160	144,341
6724	Info. Management				274,366	274,366	123,222
6725	Legal				27,687	27,687	19,557
6726	Procurement	7,615	3,544		17,282	28,441	21,777
6727	Research/Development					0	
6728	Other Gen. & Admin.				74,233	74,233	46,722
	<i>Total Corporate Op</i>	65,843	60,883		1,302,715	1,429,441	1,244,299
	TOTAL OPERATING EXP	599,013	348,428	1,333	5,940,825	6,963,812	6,505,012

INCOME STATEMENT - TOTAL COMPANY
SCHEDULE I-1

Company: *Quincy Telephone Company*
For the year ended December 31, 1997

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Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work		
	7130	Return from Nonreg. Use of Reg. Fac.	(1,932)	(1,932)
	7140	Gain/Loss from Foreign Exchange		
	7150	Gain/Loss from Disp. of Land/Artwork		
	7160	Other Operating Gains and Losses		
		<i>Other Op. Inc. & Expenses</i>	(1,932)	(1,932)
	7210	Operating ITC	(24,846)	(24,846)
	7220	Operating Federal Income Taxes	265,105	156,509
	7230	Operating State & Local Income Taxes	59,878	30,024
I-2	7240	Other Operating Taxes	375,540	378,588
	7250	Provision for Deferred Op. Taxes-Net	140,971	190,581
		<i>Total Operating Taxes</i>	816,648	730,856
		<i>Net Operating Income</i>	1,408,455	1,193,668
	7310	Dividend Income	73	75
	7320	Interest Income	30,735	26,868
	7330	Income from Sinking & Other Funds		
	7340	Allow. for Funds Used During Const.		
	7350	Gain/Loss from the Disp. of Property		
	7360	Other Nonoperating Income	(158)	(88)
4	7370	Special Charges	(25,488)	(19,525)
		<i>Total Nonop. Income & Exp.</i>	5,161	7,330
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes	(43,925)	(81,217)
	7430	Nonop. State & Local Income Taxes	(6,813)	(13,081)
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		<i>Total Nonop. Taxes</i>	(50,738)	(94,298)
B-7	7510	Interest on Funded Debt	620,760	482,779
	7520	Interest Expense - Capital Leases		
B-7	7530	Amortization of Debt Issuance Exp	2,726	2,726
	7540	Other Interest Deductions	165,914	242,483
		<i>Total Interest & Related Items</i>	789,400	727,988
I-8	7610	Extraordinary Income Credits		
*	7620	Extraordinary Income Charges		
*	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		<i>Total Extraordinary Items</i>		
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	167,972	275,764
		NET INCOME	741,450	654,476

INCOME STATEMENT - FLORIDA ONLY
SCHEDULE I-1

Company: *Quincy Telephone Company*
For the year ended December 31, 1997

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company Prior Year
			Total Company	Intrastate	
OPERATING REVENUES					
	5001	Basic Area	2,683,359	2,683,359	2,628,490
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service	34,581	34,581	101,870
	5010	Public Telephone	63,324	63,324	38,058
	5040	Local Private Line	511,807	511,807	100,006
	5050	Customer Premises	1,430	1,430	3,237
	5060	Other Local Exchange	808,604	808,604	773,499
	5069	Other Local Ex. Settlements			
		<i>Total Local Net. Service</i>	4,103,303	4,103,303	3,643,139
	5081	End User	556,136		543,584
	5082	Switched Access	1,742,008		1,276,743
	5083	Special Access	76,637		53,249
	5084	State Access	832,393	832,393	836,391
		<i>Total Network Access</i>	3,207,193	832,393	2,712,068
	5100	Long Distance Message			
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.			
	5122	Voice Program Grade LD			
	5123	Audio Program Grade LD			
	5124	Video Program Grade LD			
	5125	Digital Transmission LD			
	5126	LD Private Network Switching			
	5128	Other LD Private Network			
	5129	Other LD Private Net. Settle.	189,941	189,941	217,660
	5160	Other LD Revenue			
	5169	Other LD Revenue Settle.	333,539	333,539	548,166
		<i>Total LD Network</i>	523,480	523,480	765,826
	5230	Directory	228,842	228,842	199,364
	5240	Rent	27,893	27,893	29,133
	5250	Corporate Operations			
	5261	Special Billing Arrangement	119,433	119,433	108,931
	5262	Customer Operations			
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	19,052	19,052	16,621
	5269	Other Revenue Settle.	30,372	30,372	31,302
	5270	Interstate Billing & Collection	158,428		215,989
		Intrastate Billing & Collection	46,252	46,252	41,622
	5301	Uncollectible Revenue-Tele.	(80,124)	(80,124)	(20,899)
	5302	Uncollectible Revenue-Other			
		<i>Total Miscellaneous</i>	350,169	391,741	622,070
TOTAL OPERATING REVENUES			8,384,148	3,850,920	7,745,123

INCOME STATEMENT - FLORIDA ONLY
SCHEDULE I-1

Company: *Quincy Telephone Company*
For the year ended December 31, 1997

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<i>Plant Specific Exp.</i>					0	
6112	Motor Vehicle	(249)	(117)		(7,222)	(3,588)	(4,712)
6113	Aircraft					0	
6114	Vehicle	243	110	0	24,857	25,210	19,166
6115	Garage Work Equip.					0	
6116	Other Work Equip.					0	
	<i>Total Network Support</i>	(6)	(7)	0	21,634	21,622	14,454
6121	Land & Building	8,175	5,121	(6,258)	134,127	141,166	68,436
6122	Furniture & Artwork	0	0	0	1,011	1,011	0
6123	Office Equip.	0	0	0	10,487	10,487	21,362
6124	Gen. Purpose Computer	0	0	0	4,569	4,569	12,906
	<i>Total General Support</i>	8,175	5,121	(6,258)	150,195	157,233	102,704
						0	
6211	Analog Electronic					0	206
6212	Digital Electronic	7,737	5,214	0	120,122	133,073	162,487
6215	Electro-mechanical	0	0	0	0	0	3,018
	<i>Total CO Switching</i>	7,737	5,214	0	120,122	133,073	165,711
6220	Operator Systems						
6231	Ka-10 Systems						180
6232	Circuit Equip.	29,736	20,650		45,217	95,603	149,894
	<i>Total Circuit Equip.</i>	29,736	20,650		45,217	95,603	150,074
6311	Station Apparatus						63
6341	Large PBX						
6351	Public Tels. Terminal	2,246	1,369		21,206	24,821	37,966
6362	Other Terminal Equip.						
	<i>Total Info. Orig/Term</i>	2,246	1,369		21,206	24,821	38,029
6411	Poles	270	164	6,789	1	7,224	46,897
6421	Aerial Cable	19,483	13,335		3,593	36,411	48,782
6422	Underground Cable	485	296		492	1,273	1,647
6423	Buried Cable	66,718	45,060		178,572	290,350	366,799
6424	Submarine Cable				783	783	
6425	Deep Sea Cable					0	
6426	Intrabuilding Network					0	
6431	Aerial Wire	17	11		2	30	2,977
6441	Conduit Systems					0	
	<i>Total Cable & Wire</i>	86,974	58,865	6,789	183,444	336,072	467,102
	<i>Total Plant Specific</i>	134,862	91,212	531	541,818	768,424	938,074
	<i>Plant Nonspecific Exp</i>						
6510	Other Property Plt	8,952	4,247		23,482	36,681	21,874
6531	Power				113,756	113,756	94,326
6532	Network Admin.	53,032	24,899		157,068	234,999	146,638
6533	Testing	46,987	23,816		7,323	78,127	105,363
6534	Plant Op. Admin.	14,164	6,645		29,271	50,080	97,941
6535	Engineering	6,694	2,655		78,168	87,517	165,254
	<i>Total Network Op.</i>	129,829	67,262	0	409,068	601,159	631,396

INCOME STATEMENT - FLORIDA ONLY
SCHEDULE I-1

Company: Quincy Telephone Company
For the year ended December 31, 1997

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access				150,351	150,351	187,821
6561	Depreciation - TPIS				2,054,485	2,054,485	1,787,416
6562	Depreciation - PHFU						
6563	Amortization - Tangible					0	
6564	Amortization - Intang.					0	
6565	Amortization - Other					0	
	Total Depr. & Amort.				2,054,485	2,054,485	1,787,416
	Total Pli Nonspecific	129,829	62,262	0	2,613,905	2,805,996	2,606,633
	Customer Operations						
6611	Product Management				232,769	232,769	196,152
6612	Sales	51,439	17,987		71,218	140,644	86,346
6613	Product Advertising				44,875	44,875	23,909
	Total Marketing	51,439	17,987		348,862	418,288	306,407
6621	Call Completion				142,855	142,855	86,709
6622	Number Service	3,200	1,611		152,272	157,082	197,456
6623	Customer Service	223,838	110,054		725,814	1,059,706	796,518
	Total Services	227,037	111,665		1,020,941	1,359,643	1,080,683
	Total Customer Op	278,476	129,652		1,369,803	1,777,931	1,387,090
	Corporate Operations						
6711	Executive	31,240	12,728		112,927	156,895	201,555
6712	Planning		30,106			30,106	13,435
6721	Accounting/Finance				444,369	444,369	407,890
6722	External Relations	8,144	3,781		155,801	167,727	208,482
6723	Human Resources	15,129	7,066		138,045	160,740	135,030
6724	Info. Management				256,861	256,861	115,274
6725	Legal				25,921	25,921	18,295
6726	Procurement	7,129	3,318		16,179	26,626	20,372
6727	Research/Development					0	0
6728	Other Gen. & Admin.				69,497	69,497	43,702
	Total Corporate Op	61,642	56,999		1,219,602	1,338,243	1,164,035
	TOTAL OPERATING EXP	604,809	340,124	531	5,745,127	6,690,593	6,095,832

INCOME STATEMENT - FLORIDA ONLY
SCHEDULE I-1

Company: *Quincy Telephone Company*
For the year ended December 31, 1997

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work		
	7130	Return from Nonreg. Use of Reg. Fac.	(1,781)	(1,798)
	7140	Gain/Loss from Foreign Exchange		
	7150	Gain/Loss from Disp. of Land/Artwork		
	7160	Other Operating Gains and Losses		
		<i>Other Op. Inc. & Expenses</i>	(1,781)	(1,798)
	7210	Operating ITC	(22,910)	(21,315)
	7220	Operating Federal Income Taxes	244,453	134,269
	7230	Operating State & Local Income Taxes	55,214	25,758
	7240	Other Operating Taxes	346,285	324,791
	7250	Provision for Deferred Op. Taxes-Net	129,989	163,499
		<i>Total Operating Taxes</i>	753,031	627,001
		<i>Net Operating Income</i>	942,305	1,024,088
	7310	Dividend Income	68	70
	7320	Interest Income	28,891	25,009
	7330	Income from Sinking & Other Funds		
	7340	Allow. for Funds Used During Const.		
	7350	Gain/Loss from the Disp. of Property		
	7360	Other Nonoperating Income	(149)	(82)
	7370	Special Charges	(23,958)	(18,174)
		<i>Total Nonop. Income & Exp.</i>	4,852	6,823
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes	(41,230)	(69,676)
	7430	Nonop. State & Local Income Taxes	(6,434)	(11,222)
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		<i>Total Nonop. Taxes</i>	(47,694)	(80,898)
	7510	Interest on Funded Debt	583,514	449,370
	7520	Interest Expense - Capital Leases		
	7530	Amortization of Debt Issuance Exp	2,563	2,537
	7540	Other Interest Deductions	155,959	225,703
		<i>Total Interest & Related Items</i>	742,036	677,611
	7610	Extraordinary Income Credits		
	7620	Extraordinary Income Charges		
	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		<i>Total Extraordinary Items</i>		
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	157,894	256,681
		NET INCOME	315,321	529,083

Other Operating Taxes

Schedule I-2

Company: Quincy Telephone Company

For the Year Ended December 31, 1997

Name of Government	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Others*	
U.S. Government							
State of Florida		113,832					113,832
Florida Various Local Govt's	237,765						237,765
Georgia Various Local Govt's	8,902						8,902
Florida PSC			8,520				8,520
Other						6,521	6,521
Total	246,667	113,832	8,520			6,521	375,540
Charged to Construction							
Net Charged to Acc	246,667	113,832	8,520			6,521	375,540

Average Access Lines in Service

Schedule Z-8

Company: Quincy Telephone Company

For the Year Ended December 31, 1997

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	10,261
2. Business Lines (B-1, 2, 4, etc.)	3,630
3. Centrex Lines	
4. PBX Trunks	
5. Key System Lines	
6. Subtotal (Line 1 thru Line 5)	<hr/> 13,891
7. Teletypewriter Lines	
8. Foreign Exchange Lines	
9. Service Telephone Lines	
10. Other Lines	
11. Total (Line 6 thru Line 10)	<hr/> 13,891

TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates

TDS TELECOM/Quincy Telephone

Response - Part I. 2 (A)

Quincy Telephone Company
 TPIS Breakdown - Florida vs Georgia
 12/31/97

Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June	1997 July
TOTAL COMPANY - GENERAL SUPPORT	3,135,097.60	3,135,097.60	3,135,097.60	3,136,974.81	3,136,974.81	3,136,974.81	3,137,384.81	3,137,384.81
GEORGIA - GENERAL SUPPORT	18,848.81	18,848.81	18,848.81	18,848.81	18,848.81	18,848.81	18,848.81	18,848.81
FLORIDA - GENERAL SUPPORT	3,116,248.79	3,116,248.79	3,116,248.79	3,118,126.00	3,118,126.00	3,118,126.00	3,118,536.00	3,118,536.00
TOTAL COMPANY - CENTRAL OFFICE - TOTAL	8,736,937.54	8,737,548.36	8,737,548.36	8,824,903.36	8,824,903.36	8,824,903.36	8,814,917.45	8,814,917.45
GEORGIA - CENTRAL OFFICE - TOTAL	525,608.76	525,608.76	525,608.76	525,608.76	525,608.76	525,608.76	514,958.43	514,958.43
FLORIDA - CENTRAL OFFICE - TOTAL	8,211,328.78	8,211,939.60	8,211,939.60	8,299,294.60	8,299,294.60	8,299,294.60	8,299,959.02	8,299,959.02
TOTAL COMPANY - CENTRAL OFFICE - SWITCH Accts 2212, 2212.1, 2215.1, 2215.2, 2215.3, 2219	4,720,310.23	4,720,921.05	4,720,921.05	4,719,414.02	4,719,414.02	4,719,414.02	4,719,414.02	4,719,414.02
GEORGIA - CENTRAL OFFICE - SWITCH	301,293.09	301,293.09	301,293.09	301,293.09	301,293.09	301,293.09	301,293.09	301,293.09
FLORIDA - CENTRAL OFFICE - SWITCH	4,419,017.14	4,419,627.96	4,419,627.96	4,418,120.93	4,418,120.93	4,418,120.93	4,418,120.93	4,418,120.93
TOTAL COMPANY - CENTRAL OFFICE - TRANS	4,016,627.31	4,016,627.31	4,016,627.31	4,105,489.34	4,105,489.34	4,105,489.34	4,095,503.43	4,095,503.43
GEORGIA - CENTRAL OFFICE - TRANS	224,315.67	224,315.67	224,315.67	224,315.67	224,315.67	224,315.67	213,665.34	213,665.34
FLORIDA - CENTRAL OFFICE - TRANS	3,792,311.64	3,792,311.64	3,792,311.64	3,881,173.67	3,881,173.67	3,881,173.67	3,881,838.09	3,881,838.09
TOTAL COMPANY - OPERATOR SYSTEMS	-	-	-	-	-	-	-	-
GEORGIA - OPERATOR SYSTEMS	-	-	-	-	-	-	-	-
FLORIDA - OPERATOR SYSTEMS	-	-	-	-	-	-	-	-
TOTAL COMPANY - INFO ORIG/TERM	88,205.95	88,205.95	88,205.95	88,205.95	88,205.95	187.17	187.17	187.17
GEORGIA - INFO ORIG/TERM	1,034.91	1,034.91	1,034.91	1,034.91	1,034.91	-	-	-
FLORIDA - INFO ORIG/TERM	87,171.04	87,171.04	87,171.04	87,171.04	87,171.04	187.17	187.17	187.17
TOTAL COMPANY - CABLE & WIRE FAC.	17,564,782.03	17,561,919.64	17,658,287.46	17,684,899.28	17,675,993.90	17,687,825.60	17,815,751.00	17,810,690.36
GEORGIA - CABLE & WIRE FAC.	1,413,791.16	1,413,791.16	1,418,241.63	1,418,241.63	1,418,241.63	1,417,949.31	1,424,695.35	1,424,695.35
FLORIDA - CABLE & WIRE FAC.	16,150,990.87	16,148,128.48	16,240,045.83	16,266,657.65	16,257,752.27	16,269,876.29	16,391,055.65	16,385,995.01
TOTAL COMPANY - AMORTIZABLE ASSETS	-	-	-	-	-	-	-	-
GEORGIA - AMORTIZABLE ASSETS	-	-	-	-	-	-	-	-
FLORIDA - AMORTIZABLE ASSETS	-	-	-	-	-	-	-	-
TOTAL COMPANY - TPIS	29,525,023.12	29,522,771.55	29,619,139.37	29,734,983.40	29,726,078.02	29,649,890.04	29,768,240.43	29,763,179.79
TOTAL GEORGIA - TPIS	1,959,283.64	1,959,283.64	1,963,734.11	1,963,734.11	1,963,734.11	1,962,406.88	1,958,502.59	1,958,502.59
TOTAL FLORIDA - TPIS	27,565,739.48	27,563,487.91	27,655,405.26	27,771,249.29	27,762,343.91	27,687,484.06	27,809,737.84	27,804,677.20

Quincy Telephone Company
 TPIS Breakdown - Florida vs Georgia
 12/31/97

Description	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance
TOTAL COMPANY - GENERAL SUPPORT	3,137,384.81	3,139,501.60	3,139,501.60	3,137,994.57	3,350,833.89	3,146,103.13
GEORGIA - GENERAL SUPPORT	18,848.81	18,848.81	18,848.81	18,848.81	18,848.81	18,848.81
FLORIDA - GENERAL SUPPORT	3,118,536.00	3,120,652.79	3,120,652.79	3,119,145.76	3,331,985.08	3,127,254.32
TOTAL COMPANY - CENTRAL OFFICE - TOTAL	8,814,917.45	8,814,917.46	8,814,917.46	8,816,424.49	8,816,424.49	8,801,458.30
GEORGIA - CENTRAL OFFICE - TOTAL	514,958.43	514,958.43	514,958.43	514,958.43	514,958.43	519,839.83
FLORIDA - CENTRAL OFFICE - TOTAL	8,299,959.02	8,299,959.03	8,299,959.03	8,301,466.06	8,301,466.06	8,281,618.47
TOTAL COMPANY - CENTRAL OFFICE - SWITCH Accts 2212, 2212.1, 2215.1, 2215.2, 2215.3, 2219	4,719,414.02	4,719,414.02	4,719,414.02	4,720,921.05	4,720,921.05	4,719,890.91
GEORGIA - CENTRAL OFFICE - SWITCH	301,293.09	301,293.09	301,293.09	301,293.09	301,293.09	301,293.09
FLORIDA - CENTRAL OFFICE - SWITCH	4,418,120.93	4,418,120.93	4,418,120.93	4,419,627.96	4,419,627.96	4,418,597.82
TOTAL COMPANY - CENTRAL OFFICE - TRANS	4,095,503.43	4,095,503.44	4,095,503.44	4,095,503.44	4,095,503.44	4,081,567.39
GEORGIA - CENTRAL OFFICE - TRANS	213,665.34	213,665.34	213,665.34	213,665.34	213,665.34	218,546.74
FLORIDA - CENTRAL OFFICE - TRANS	3,881,838.09	3,881,838.10	3,881,838.10	3,881,838.10	3,881,838.10	3,863,020.64
TOTAL COMPANY - OPERATOR SYSTEMS	-	-	-	-	-	-
GEORGIA - OPERATOR SYSTEMS	-	-	-	-	-	-
FLORIDA - OPERATOR SYSTEMS	-	-	-	-	-	-
TOTAL COMPANY - INFO ORIG/TERM	187.17	187.17	187.17	187.17	187.17	33,194.21
GEORGIA - INFO ORIG/TERM	-	-	-	-	-	388.09
FLORIDA - INFO ORIG/TERM	187.17	187.17	187.17	187.17	187.17	32,806.12
TOTAL COMPANY - CABLE & WIRE FAC.	17,810,690.36	18,010,454.74	18,066,313.39	18,093,979.80	19,036,729.29	17,848,130.10
GEORGIA - CABLE & WIRE FAC.	1,424,695.35	1,434,362.24	1,439,846.48	1,442,684.58	1,438,174.23	1,425,285.62
FLORIDA - CABLE & WIRE FAC.	16,385,995.01	16,576,092.50	16,626,466.91	16,651,295.22	17,598,555.06	16,422,844.48
TOTAL COMPANY - AMORTIZABLE ASSETS	-	-	-	-	-	-
GEORGIA - AMORTIZABLE ASSETS	-	-	-	-	-	-
FLORIDA - AMORTIZABLE ASSETS	-	-	-	-	-	-
TOTAL COMPANY - TPIS	29,763,179.79	29,965,060.97	30,020,919.62	30,048,586.03	31,204,174.84	29,828,885.74
TOTAL GEORGIA - TPIS	1,958,502.59	1,968,169.48	1,973,653.72	1,976,491.82	1,971,981.47	1,964,362.35
TOTAL FLORIDA - TPIS	27,804,677.20	27,996,891.49	28,047,265.90	28,072,094.21	29,232,193.37	27,864,523.39

Quincy Telephone
Reserve Breakdown
Florida vs. Georgia
12/31/97

Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June	1997 July
TOTAL CO. ACCUM DEPR & AMORT	12,183,656.39	12,355,931.92	12,517,559.94	12,677,650.67	12,844,952.29	12,958,401.20	13,125,593.25	13,291,805.31
GEORGIA ACCUM DEPR & AMORT	518,238.88	530,826.80	542,094.74	553,315.78	565,139.78	580,952.07	592,231.16	602,962.07
FLORIDA ACCUM DEPR & AMORT	11,665,417.51	11,825,105.12	11,975,465.20	12,124,334.89	12,279,812.51	12,377,449.13	12,533,362.09	12,688,843.24
NOTE: Be careful not to include the nonreg lease invest reserve in the amount entered for total Georgia each month.								
TOTAL COMPANY - GENERAL SUPPORT	1,724,184.93	1,740,059.93	1,756,005.93	1,771,914.93	1,787,846.93	1,803,744.93	1,819,658.93	1,835,601.93
GEORGIA - GENERAL SUPPORT	8,360.36	8,398.36	8,437.36	8,475.36	8,514.36	8,552.36	8,591.36	8,629.36
FLORIDA - GENERAL SUPPORT	1,715,824.57	1,731,661.57	1,747,568.57	1,763,439.57	1,779,332.57	1,795,192.57	1,811,067.57	1,826,972.57
TOTAL COMPANY - CENTRAL OFFICE - SWITCH Accts 2212, 2212.1, 2215.1, 2215.2, 2215.3, 2219	1,096,835.73	1,123,381.73	1,148,769.10	1,172,685.07	1,198,578.07	1,249,752.07	1,275,167.07	1,300,581.07
GEORGIA - CENTRAL OFFICE - SWITCH	(181,369.27)	(178,541.27)	(176,979.27)	(175,270.27)	(173,238.27)	(166,069.27)	(164,361.27)	(162,652.27)
FLORIDA - CENTRAL OFFICE - SWITCH	1,278,205.00	1,301,923.00	1,325,748.37	1,347,955.34	1,371,816.34	1,415,821.34	1,439,528.34	1,463,233.34
TOTAL COMPANY - CENTRAL OFFICE - TRANS	1,752,131.00	1,782,820.92	1,808,630.76	1,836,675.76	1,867,596.76	1,896,327.76	1,925,093.76	1,953,306.76
GEORGIA - CENTRAL OFFICE - TRANS	83,412.59	85,306.51	87,515.68	89,171.68	91,049.68	92,704.68	94,359.68	95,425.68
FLORIDA - CENTRAL OFFICE - TRANS	1,668,718.41	1,697,314.41	1,721,115.08	1,747,504.08	1,776,547.08	1,803,623.08	1,830,734.08	1,857,881.08
TOTAL COMPANY - OPERATOR SYSTEMS	-	-	-	-	-	-	-	-
GEORGIA - OPERATOR SYSTEMS	-	-	-	-	-	-	-	-
FLORIDA - OPERATOR SYSTEMS	-	-	-	-	-	-	-	-
TOTAL COMPANY - INFO ORIG/TERM	59,377.20	59,951.20	60,520.88	61,092.88	61,664.88	24.66	24.66	24.66
GEORGIA - INFO ORIG/TERM	636.39	636.39	636.39	636.39	636.39	-	-	-
FLORIDA - INFO ORIG/TERM	58,740.81	59,314.81	59,884.49	60,456.49	61,028.49	24.66	24.66	24.66
TOTAL COMPANY - CABLE & WIRE FAC.	7,551,127.53	7,649,918.14	7,743,633.27	7,835,282.03	7,929,265.65	8,008,551.78	8,105,648.83	8,202,290.89
GEORGIA - CABLE & WIRE FAC.	607,198.81	615,026.81	622,484.58	630,302.62	638,177.62	645,764.30	653,641.30	661,559.30
FLORIDA - CABLE & WIRE FAC.	6,943,928.72	7,034,891.33	7,121,148.69	7,204,979.41	7,291,088.03	7,362,787.48	7,452,007.53	7,540,731.59
TOTAL COMPANY - UNCLASSIFIED	-	-	-	-	-	-	-	-
GEORGIA - UNCLASSIFIED	-	-	-	-	-	-	-	-
FLORIDA - UNCLASSIFIED	-	-	-	-	-	-	-	-

Quincy Telephone
Reserve Breakdown
Florida vs. Georgia
12/31/97

Description	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance	CHECK FIGURE
TOTAL CO. ACCUM DEPR & AMORT	13,463,141.31	13,623,458.75	13,781,189.15	13,966,385.69	14,000,817.81	13,141,525.55	13,141,525.55
GEORGIA ACCUM DEPR & AMORT	614,132.07	625,282.56	636,337.87	645,482.37	656,111.62	589,661.04	589,661.04
FLORIDA ACCUM DEPR & AMORT	12,849,009.24	12,998,176.19	13,144,851.28	13,320,903.32	13,344,706.19	12,551,864.51	12,551,864.51

NOTE: Be careful not to include the nonreg lease invs

TOTAL COMPANY - GENERAL SUPPORT	1,851,523.93	1,857,868.93	1,864,213.93	1,897,912.90	1,852,440.90	1,814,555.51
GEORGIA - GENERAL SUPPORT	8,667.36	8,706.36	8,745.36	8,783.36	8,821.36	8,590.99
FLORIDA - GENERAL SUPPORT	1,842,856.57	1,849,162.57	1,855,468.57	1,889,129.54	1,843,619.54	1,805,964.52

TOTAL COMPANY - CENTRAL OFFICE - SWITCH Accts 2212, 2212.1, 2215.1, 2215.2, 2215.3, 2219	1,325,996.07	1,351,410.07	1,376,824.07	1,403,746.10	1,429,168.10	1,265,824.37
GEORGIA - CENTRAL OFFICE - SWITCH	(160,945.27)	(159,236.27)	(157,527.27)	(155,820.27)	(154,113.27)	(166,531.85)
FLORIDA - CENTRAL OFFICE - SWITCH	1,486,941.34	1,510,646.34	1,534,351.34	1,559,566.37	1,583,281.37	1,432,356.22

TOTAL COMPANY - CENTRAL OFFICE - TRANS	1,981,932.76	2,010,628.76	2,039,324.76	2,068,020.76	2,096,716.76	1,924,548.62
GEORGIA - CENTRAL OFFICE - TRANS	96,932.68	98,515.68	100,098.68	101,677.68	103,258.68	93,841.16
FLORIDA - CENTRAL OFFICE - TRANS	1,885,000.08	1,912,113.08	1,939,226.08	1,966,343.08	1,993,458.08	1,830,707.45

TOTAL COMPANY - OPERATOR SYSTEMS	-	-	-	-	-	-
GEORGIA - OPERATOR SYSTEMS	-	-	-	-	-	-
FLORIDA - OPERATOR SYSTEMS	-	-	-	-	-	-

TOTAL COMPANY - INFO ORIG/TERM	24.66	24.66	24.66	24.66	24.66	22,758.62
GEORGIA - INFO ORIG/TERM	-	-	-	-	-	238.65
FLORIDA - INFO ORIG/TERM	24.66	24.66	24.66	24.66	24.66	22,519.97

TOTAL COMPANY - CABLE & WIRE FAC.	8,303,663.89	8,403,526.33	8,500,801.73	8,596,681.27	8,622,467.39	8,113,833.44
GEORGIA - CABLE & WIRE FAC.	669,477.30	677,296.79	685,021.10	690,841.60	698,144.85	653,522.10
FLORIDA - CABLE & WIRE FAC.	7,634,186.59	7,726,229.54	7,815,780.63	7,905,839.67	7,924,322.54	7,460,311.34

TOTAL COMPANY - UNCLASSIFIED	-	-	-	-	-	-
GEORGIA - UNCLASSIFIED	-	-	-	-	-	-
FLORIDA - UNCLASSIFIED	-	-	-	-	-	-

Quincy Telephone Company
 TPUC Balance Sheet Accounts
 12/31/97

Account Number	Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June	1997 July
2003000	TELE PLT CNST-SHRT	973,627	912,343	902,777	1,110,490	1,265,266	1,402,149	1,572,512	1,830,721
2004000	TELE PLT CNST-LONG	-	-	-	-	-	-	-	-
TOTAL PLANT UNDER CONSTRUCTION		973,627	912,343	902,777	1,110,490	1,265,266	1,402,149	1,572,512	1,830,721
LESS: GEORGIA PLANT UNDER CONSTRUCTION WO #									
TJVFEA	Capitalize AT&T Software								
TJVK01	New Installs-Buried Drop	1,797.35	3,240.62	3,259.19	4,222.62	4,433.96	5,119.92	2,232.72	3,066.13
TJVK02	Minor Additions-Buried Cable	(215.07)	(215.07)	112.17	112.17	112.17	112.17		
TJVK03	Minor Additions-Aerial Wire			57.38	57.38	57.38	57.38		
TJVK04	Minor Additions - Aerial Cable	533.92	533.92						
TJVK05	Minor Additions - Pole Line	50.20	50.20				327.62		
TJVK08	New Installs-Special SRV Cir.	(1,462.59)	(1,462.59)	(1,462.59)		62.59	358.77		
TJVK06	New Install-Aerial Drop	466.48	958.82	321.00	523.23	953.67	1,128.95	290.36	309.61
TJVK13	Minor Retirements - Aerial Wire	416.99	416.99						
TJVK16	Retirements-Aerial Drop		29.96						
TJVN01	Lease/Install Norstar 3x8 Boyett Con	(348.99)	(348.99)	(348.99)					
TJV601	Span Line								
TJV602	AT & T 5ESS Switch	620.13	694.91	694.91	694.91	694.91	694.91	694.91	694.91
TJV603	ADD D4 Carrier	(10,650.33)	(10,650.33)	(10,650.33)	(10,650.33)	(10,650.33)	(10,650.33)		
TJV604	Misc. Equipment								
TJV605	Add BFC 12-22 Route E24OL-41L Remove AER								
TJV606	PLC BFC 25-24 & 12-24/Remove 12-22								
TJV607	BFC For Service RTE B133R-10	2,200.71	2,200.71	2,200.71					
TJV608	ORR Fire Protection System	(2,200.71)	10,724.56	10,724.56	12,925.27	12,925.27	12,925.27	12,925.27	12,925.27
TJV701	Bore HWY w/2 GSP & Place BFC 25x24					166.72	166.72	2,619.83	2,619.83
TJV703	Place Cable LE WMS School								
TJV704	Pl BFC for Ser to Smith Grove Ch								
TOTAL GEORGIA TPUC		(8,792)	6,174	4,908	7,885	8,756	10,241	18,763	19,616
FLORIDA ONLY TPUC		982,419	906,169	897,869	1,102,605	1,256,510	1,391,908	1,553,749	1,811,105

Quincy Telephone Company
 TPUC Balance Sheet Accounts
 12/31/97

Account Number	Description	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance
2003000	TELE PLT CNST-SHRT	2,099,969	2,449,599	2,669,483	2,807,490	1,788,587	1,700,326
2004000	TELE PLT CNST-LONG	-	-	-	-	-	-
TOTAL PLANT UNDER CONSTRUCTION		2,099,969	2,449,599	2,669,483	2,807,490	1,788,587	1,700,326
LESS: GEORGIA PLANT UNDER CONSTRUCTION WO #							
TJVFEA	Capitalize AT&T Software						-
TJVK01	N w Installs-Buried Drop	5,627.09	5,494.60	1,070.56	(4,252.22)	3,412.94	3,010
TJVK02	Minor Additions-Buried Cable						11
TJVK03	Minor Additions-Aerial Wire		40.00	40.00	40.00		29
TJVK04	Minor Additions - Aerial Cable						67
TJVK05	Minor Additions - Pole Line						34
TJVK08	New Installs-Special SRV Cir.	265.41	324.41	339.41	339.41	339.41	(150)
TJVK06	New Install-Aerial Drop	1,302.97	244.64	208.92	258.62	380.77	577
TJVK13	Minor Retirements - Aerial Wire						52
TJVK16	Retirements-Aerial Drop	96.51		255.00	255.00		53
TJVN01	Lease/Install Norstar 3x8 Boyett Con						(73)
TJV601	Span Line						-
TJV602	AT & T 5ESS Switch	694.91	694.91	694.91	694.91	694.91	692
TJV603	ADD D4 Carrier						(4,881)
TJV604	Misc. Equipment						-
TJV605	Add BFC 12-22 Route E24OL-41L Rem						-
TJV606	PLC BFC 25-24 & 12-24/Remove12-22						-
TJV607	BFC For Service RTE B133R-10						458
TJV608	ORR Fire Protection System	12,925.27	12,925.27	12,925.27	12,925.27	12,925.27	11,928
TJV701	Bore HWY w/2 GSP & Place BFC 25x2	2,619.83					683
TJV703	Place Cable LE WMS School	247.67	3,619.31	3,834.74	3,834.74	3,864.74	1,122
TJV704	Pl BFC for Ser to Smith Grove Ch				169.48	2,705.40	127
TOTAL GEORGIA TPUC		23,780	23,343	19,369	14,265	24,323	13,739
FLORIDA ONLY TPUC		2,076,190	2,426,256	2,650,114	2,793,225	1,764,263	1,686,587

Quincy Telephone Company
 Total Company Average Working Capital
 12/31/97

Account Number	Description	13 Mos. Ave. Balance
CURRENT ASSETS		
1130100	CASH	224,347.10
1130200	CASH CONSTRUC FUND	468,162.32
1130300	CASH EQUIVALENTS	316,297.90
1140000	SPECL CASH DEPOSIT	633.38
1150000	WORKING CASH ADVAN	3,061.24
1160100	TEMPORARY INVEST	-
1160200	TEMP INVEST-AFFIL	-
1180100	DUE FROM CUSTOMERS	1,090,276.55
1180110	DUE-PAYMNT TO CUST	44,344.75
1180120	DUE-RETURN CHECKS	1,190.57
1180200	DUE-CASH DIFFERENC	-
1180300	DUE-UNBILL SERVICE	-
1190100	A/R-AFFILIATED	(1,630.30)
1190200	A/R - ACS SVC - CSH DF	-
1190210	A/R - ACC SVC - B & C	431,362.75
1190220	A/R - ACC - B & C - AGNT	-
1190230	A/R - NECA	317,793.35
1190240	A/R-STATE POOLS	(3,730.67)
1190250	A/R-TOLL UNCOLLECT	8,382.15
1190300	A/R-OTHER	(6,064.56)
1190400	FIT RECEIVABLE	-
1190500	SIT RECEIVABLE	-
1200000	NOTES RECEIVABLE	159,477.33
1210100	INT/DIV REC-AFFIL	18,947.31
1210200	INT/DIV REC-OTHER	601.53
1220100	MATL & SUPP-MAJOR	127,245.29
1220200	MATL & SUPP-MINOR	(98.81)
1290000	PREPAID RENT	-
1300000	PREPAID TAXES	-
1310000	PREPAID INSURANCE	-
1320000	PREPAID DIRECTORY	-
1330000	OTHER PREPAYMENTS	73,448.00
1350000	OTH CURRENT ASSET	-
1350100	DEF FIT ASSET CUR	-
1350200	DEF SIT ASSET CUR	-
TOTAL CURRENT ASSETS		3,274,047.24
CURRENT LIABILITIES		
4010100	A/P - AFFILIATED	286,935.53
4010200	A/P - INTERSTATE	-
4010210	A/P - IX TOLL BILLED	49,733.53
4010220	A/P - IX ACCESS SRVC	4,950.67
4010230	A/P - NECA	256,319.67
4010231	NECA ROR OVER AUTH	42,140.09
4010240	A/P - STATE POOLS	(88.28)
4010300	A/P - OTHER	353,269.62
4010310	GIFT CERTIFICATES OUTSTANDING	90.00
4020100	N/P - AFFILIATED	1,685,500.00
4020200	N/P - OTHER	-
4030000	ADVAN BILLG & PAY	328,966.43
4040000	CUSTOMER DEPOSITS	62,757.81

Quincy Telephone Company
 Total Company Average Working Capital
 12/31/97

Account Number	Description	13 Mos. Ave. Balance
4050000	CURR MATURIT-LTD	230,871.78
4060000	CURR MATUR-CAP LSE	-
4070100	ACCRUED FIT	33,618.75
4070200	ACCRUED SIT	6,287.71
4080110	FIT WITHHELD	943.83
4080120	SIT WITHHELD	133.92
4080130	FICA TAX WITHHELD	91.19
4080140	MISC PAYROLL DEDUC	(652.37)
4080210	ST SALES TAX PAY	18,786.96
4080220	CITY SALES TAX PAY	1,057.05
4080230	FED EXISE TAX PAY	14,271.52
4080240	CITY FRAN TAX PAY	4,693.10
4080290	OTH SURCHG/TAX PAY	2,110.08
4080310	ACCR ST LIC TAX	-
4080320	ACCR FED UNEMP TAX	293.69
4080330	ACCR ST UNEMP TAX	68.97
4080340	ACCR FICA TAX	(4,239.08)
4080350	ACCR PSC ASSES TAX	4,700.16
4080360	ACCR PROPERTY TAX	94,206.49
4080400	OTHER ACCRUED TAX	-
4100000	DEFER OPER INC TAX	-
4100100	DEF FIT LIAB CURR	-
4100110	DEF FIT ASSET CURR	-
4100200	DEF SIT LIAB CURR	-
4100210	DEF SIT ASSET CURR	1.00
4110000	DEFER NONOP INC TX	-
4120110	ACCR PAYROLL-CURR	55,706.17
4120120	ACCR PAYROLL-OTHER	(7,292.62)
4120130	COMPENS ABSNCE-VAC	(32,177.67)
4120140	COMP ABSNCE-SCK LV	(1,086.56)
4120150	COMPENS ABSNCE-HOL	(20,669.39)
4120210	ACCR INT-AFFIL	-
4120220	ACCR INT-OTHER	(4,237.79)
4130000	OTH CURRENT LIAB	40,936.84
TOTAL CURRENT LIABILITIES		3,508,998.81
DEFERRED CHARGES		
1437100	REGULATORY ASSET	137,370.38
1438000	DEF MAINT & RETIRE	-
1439100	DEF CHGS-RATE CASE	-
1439200	DEF CHGS-COST STDY	-
1439300	DEF CHGS-OTHER	5,269.05
1440300	CLEARING-NON-PROD	6,368.60
1440510	CLEARING-FICA	(9,705.33)
1440520	CLEARING-WORK COMP	(8,612.47)
1440530	CLEARING-PENSION	(3,496.41)
1440540	CLEARING-FED UNEM	279.37
1440550	CLEARING-ST UNEMP	(1,171.45)
1440560	CLEARING-EMPL INS	(11,587.40)
1440570	CLEARING-OPEB NOT PENSION	(31,054.98)
1500000	OTH JURIS ASSET	-
9999999	SUSPENSE	-

Quincy Telephone Company
 Total Company Average Working Capital
 12/31/97

Account Number	Description	13 Mos. Ave. Balance
	TOTAL DEFERRED CHARGES	83,659.35
	WORKING CAPITAL BEFORE ADJ.'S	(151,292.21)
ADJUSTMENTS:		
REMOVE LIABILITIES/ADD ASSETS:		
4040000	CUSTOMER DEPOSITS	62,757.81
4050000	CURR. MATURITIES-LTD	230,871.76
4060000	CURR. MATURITIES-CAP. LEASE	-
4020100	N/P - AFFILIATED	1,685,500.00
4020200	N/P - OTHER	-
4100100	DEF. FIT LIAB. CURR.	-
4100200	DEF. SIT LIAB. CURR.	-
4100110	DEF. FIT ASSET CURR.	-
4100210	DEF. SIT ASSET CURR.	1.00
REMOVE ASSETS/ADD LIABILITIES:		
1350100	DEF. FIT ASSET CURR.	-
1350200	DEF. SIT ASSET CURR.	-
1160100	NET TEMPORARY INVESTMENTS	-
1160200	NET TEMP. INVESTMENTS-AFFIL	-
1130300	CASH EQUIVALENTS	(316,297.96)
4360000	OTHER DEFER CREDIT	-
1437100	REGULATORY ASSET	(137,370.38)
1210100	INT/DIV REC-AFFIL	(18,947.31)
1210200	INT/DIV REC-OTHER	(601.53)
4310100	UNFUNDED POST-RETIREMENT BEN	(84,194.54)
4310110	UNF POST RET-PYMTS	85,180.43
4310200	UNF POST EMP BNFTS	(37.50)
4310300	AT & T SWTCH SFTWR	(316,448.73)
	REGULATED WORKING CAPITAL	1,039,120.85

Quincy Telephone Company
 Total Company Balance Sheet Accounts
 12/31/97

Account Number	Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June
CURRENT ASSETS								
1130100	CASH	78,708.74	234,519.17	134,523.90	136,489.21	396,036.48	473,132.61	134,444.72
1130200	CASH CONSTRUC FUND	49,912.32	49,912.32	49,912.32	49,912.32	766,912.32	766,912.32	766,912.32
1130300	CASH EQUIVALENTS	440,926.59	440,926.59	440,926.59	230,111.77	230,111.77	230,111.77	565,952.74
1140000	SPECL CASH DEPOSIT	603.38	603.38	603.38	603.38	603.38	603.38	603.38
1150000	WORKING CASH ADVAN	1,860.00	1,560.00	2,560.00	1,560.00	3,210.00	2,910.00	2,515.33
1160100	TEMPORARY INVEST	-	-	-	-	-	-	-
1160200	TEMP INVEST AFFIL	-	-	-	-	-	-	-
1180100	DUE FROM CUSTOMERS	1,112,344.19	1,007,860.10	1,057,458.17	1,106,446.06	1,156,387.07	1,084,447.20	1,063,582.28
1180110	DUE PAYMNT TO CUST	2,913.22	48,030.12	76,175.47	76,277.36	77,980.06	113,369.74	113,611.33
1180120	DUE-RETURN CHECKS	(3,147.65)	(3,048.44)	(5,537.60)	(1,975.39)	(1,720.05)	870.87	361.61
1180200	DUE CASH DIFFERENC	-	-	-	-	-	-	-
1180300	DUE-UNBILL SERVICE	-	-	-	-	-	-	-
1190100	AR-AFFILIATED	40,974.27	(9,753.05)	(14,537.11)	4,965.92	(9,625.83)	7,453.69	(5,478.04)
1190200	AR - ACS SVC - CSH DF	-	-	-	-	-	-	-
1190210	AR - ACC SVC - B & C	383,480.91	439,203.98	373,208.21	429,987.94	403,969.36	451,511.49	413,983.82
1190220	AR - ACC - B & C - AGNT	-	-	-	-	-	-	-
1190230	AR - NECA	256,552.36	261,012.06	270,585.97	285,557.91	299,648.48	363,302.60	337,739.48
1190240	AR - STATE POOLS	2,640.36	2,408.80	4,887.36	4,424.19	472.57	918.65	4,800.36
1190250	AR - TOLL UNCOLLECT	(1,948.11)	5,858.56	3,805.86	616.71	17,587.32	7,366.96	3,690.69
1190300	AR - OTHER	13,635.13	8,381.16	(1,590.94)	(16,888.65)	(7,685.31)	(8,124.44)	(6,759.31)
1190400	FIT RECEIVABLE	-	-	-	-	-	-	-
1190500	SIT RECEIVABLE	-	-	-	-	-	-	-
1200000	NOTES RECEIVABLE	109,644.00	161,644.00	161,644.00	161,644.00	161,644.00	161,644.00	161,644.00
1210100	INT DIV REC-AFFIL	19,771.11	19,771.11	19,771.11	19,771.11	19,771.11	19,771.11	19,771.11
1210200	INT DIV REC-OTHER	439.77	439.77	439.77	439.77	439.77	439.77	439.77
1220100	MATL & SUPP MAJOR	89,905.72	82,375.04	104,929.66	105,815.48	113,859.00	135,144.84	113,350.45
1220200	MATL & SUPP MINOR	(2,371.49)	-	-	-	-	-	-
1290000	PREPAID RENT	-	-	-	-	-	-	-
1300000	PREPAID TAXES	-	-	-	-	-	-	-
1310000	PREPAID INSURANCE	-	-	-	-	-	-	-
1320000	PREPAID DIRECTORY	-	-	-	-	-	-	-
1330000	OTHER PREPAYMENTS	74,440.00	73,800.00	73,160.00	72,520.00	71,880.00	71,240.00	70,600.00
1350000	OTH CURRENT ASSET	-	-	-	-	-	-	-
1350100	DEF FIT ASSET CUR	-	-	-	-	-	-	-
1350200	DEF SIT ASSET CUR	-	-	-	-	-	-	-
TOTAL CURRENT ASSETS		2,871,284.82	2,825,306.67	2,752,726.12	2,668,281.87	3,701,281.50	3,883,031.56	3,761,766.14
NON-CURRENT ASSETS								
1401000	INVEST IN AFFIL CO - OTH	-	-	-	-	-	-	-
1401100	INV IN AFFIL - BK VAL	-	-	-	-	-	-	-
1401200	INV IN AFFIL - EX CST	-	-	-	-	-	-	-
1401300	INV IN AFFIL - UN EAR	-	-	-	-	-	-	-
1401400	INV IN AFFIL - CELULA	-	-	-	-	-	-	-
1402000	INVEST IN NONAFF CO	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
1402100	INV RTB STK-CLS B	453,250.00	453,250.00	453,250.00	453,250.00	453,250.00	453,250.00	453,250.00
1402200	INV MKT EQUITY SEC	-	-	-	-	-	-	-
1406100	NONREG INVEST	59,786.10	59,786.10	59,786.10	59,786.10	59,786.10	59,786.10	59,786.10
1406200	NONREG MAT & SUPP	47,259.92	58,429.39	55,866.21	55,562.43	52,636.65	51,823.87	50,820.09
1406300	NONREG LEASED INV	327,222.89	327,222.89	327,222.89	327,002.43	328,958.37	389,558.37	389,558.37
1406400	NONREG WRK IN PROG	31,379.89	38,914.25	50,488.61	83,014.18	42,355.92	72,210.22	78,004.95
1407000	UNAMOR DBT ISS EXP	51,024.59	50,797.39	50,570.19	50,342.99	50,115.79	49,888.59	49,661.39
1410000	OTH NONCURR ASSETS	-	-	-	-	-	-	-
1410100	DEF FIT NONCURRENT	-	-	-	-	-	-	-
1410200	DEF FIT REGULATORY ASSET	-	-	-	-	-	-	-
1410300	DEF SIT NONCURRENT	-	-	-	-	-	-	-
1410400	DEF SIT REGULATORY ASSET	-	-	-	-	-	-	-
TOTAL NONCURRENT ASSETS		970,923.39	989,400.02	998,184.00	1,029,958.13	988,102.83	1,077,517.15	1,082,080.90
DEFERRED CHARGES								
1437100	REGULATORY ASSET	158,828.00	155,252.00	151,675.00	148,099.00	144,523.00	140,917.00	137,370.00
1438000	DEF MAINT & RETIRE	-	-	-	-	-	-	-
1439100	DEF CHGS-RATE CASE	-	-	-	-	-	-	-
1439200	DEF CHGS-COST STDY	-	-	-	-	-	-	-
1439300	DEF CHGS-OTHER	10,729.00	13,849.00	(13,255.07)	14,676.00	12,383.00	10,090.00	7,797.00
1440300	CLEARING-NON-PROD	-	(786.02)	(2,009.56)	1,103.05	3,677.50	7,962.37	8,099.96
1440510	CLEARING-FICA	-	454.72	(4,453.32)	(5,191.56)	(2,311.40)	(2,895.17)	(3,410.74)

Quincy Telephone Company
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Account Number	Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June
1440520	CLEARING-WORK COMP	-	(224 33)	(999 01)	(1 580 68)	(2 227 46)	(2 654 15)	(2 925 60)
1440530	CLEARING-PENSION	-	(986 98)	3 071 22	1 307 09	(598 73)	(2 024 98)	(3 113 72)
1440540	CLEARING-FED UNEM	-	651 15	1 152 63	1 179 87	1 085 16	948 35	820 19
1440550	CLEARING-ST UNEMP	-	(87 29)	(267 36)	(514 49)	(709 19)	(1 035 73)	(1 284 86)
1440560	CLEARING-EMPL INS	-	(7 980 54)	(14 804 32)	(16 264 45)	(17 573 05)	(10 682 71)	(10 851 28)
1440570	CLEARING-OREB NOT PENSION	-	(5 933 84)	(13 339 94)	(20 229 51)	(27 293 16)	(33 766 96)	(39 825 80)
1900000	OTH JURIS ASSET	-	-	-	-	-	-	-
9999999	SUSPENSE	-	-	-	-	-	-	-
TOTAL DEFERRED CHARGES		169 557 00	154 207 87	106 770 27	122 584 37	110 955 67	106 888 02	92 675 15
GENERAL SUPPORT ASSETS								
2111000	LAND	69 497 63	69 497 63	69 497 63	69 497 63	69 497 63	69 497 63	69 497 63
2112000	MOTOR VEHICLES	449 464 78	449 464 78	449 464 78	449 464 78	449 464 78	449 464 78	449 874 78
2114000	SPECL PURPOSE VEH	-	-	-	-	-	-	-
2116000	OTHER WORK EQUIP	251 946 06	251 946 06	251 946 06	251 946 06	251 946 06	251 946 06	251 946 06
2121000	BUILDINGS	943 145 73	943 145 73	943 145 73	945 022 94	945 022 94	945 022 94	945 022 94
2122000	FURNITURE	125 093 04	125 093 04	125 093 04	125 093 04	125 093 04	125 093 04	125 093 04
2123100	OFF SUPPORT EQUIP	43 961 88	43 961 88	43 961 88	43 961 88	43 961 88	43 961 88	43 961 88
2123200	CO COMMUNICAT EQP	57 688 24	57 688 24	57 688 24	57 688 24	57 688 24	57 688 24	57 688 24
2124000	GENL PURPOSE COMP	1 194 300 24	1 194 300 24	1 194 300 24	1 194 300 24	1 194 300 24	1 194 300 24	1 194 300 24
TOTAL GEN SUPP. ASSETS		3 135 097 60	3 135 097 60	3 135 097 60	3 136 974 81	3 136 974 81	3 136 974 81	3 137 384 81
CENTRAL OFFICE ASSETS								
2211000	ANALOG ELEC SWITCH	-	-	-	-	-	-	-
2212000	DIGTL ELEC SWITCH	3 598 892 45	3 598 503 27	3 598 503 27	3 598 503 27	3 598 503 27	3 598 503 27	3 598 503 27
2212100	DIGTL ELEC-REMOTE	1 094 896 64	1 094 896 64	1 094 896 64	1 093 389 61	1 093 389 61	1 093 389 61	1 093 389 61
2215100	STP BY STP SWITCHG	-	-	-	-	-	-	-
2215200	CROSSBAR SWITCHING	-	-	-	-	-	-	-
2215300	OTH ELEC-MECH SWTC	-	-	-	-	-	-	-
2219000	TRAF MEASURG EQUIP	27 521 14	27 521 14	27 521 14	27 521 14	27 521 14	27 521 14	27 521 14
2219100	VOICE MESSAG EQUIP	-	-	-	-	-	-	-
2220000	OPERATOR SYSTEMS	-	-	-	-	-	-	-
2231100	RADIO SYST-MOBILE	-	-	-	-	-	-	-
2231200	RADIO SYST-PAGING	-	-	-	-	-	-	-
2231300	RADIO SYST-MICROWV	-	-	-	-	-	-	-
2232100	CIRC EQP-SUBSCRIBR	1 793 434 77	1 793 434 77	1 793 434 77	1 808 388 62	1 808 388 62	1 808 388 62	1 798 117 01
2232200	CIRC E-OLL CARR	146 887 47	146 887 47	146 887 47	146 887 47	146 887 47	146 887 47	146 887 47
2232300	CIRC EQP-OTHER	684 905 00	684 905 00	684 905 00	684 905 00	684 905 00	684 905 00	684 905 00
2232400	CIRC EQP-COACCENT	940 934 42	940 934 42	940 934 42	940 934 42	940 934 42	940 934 42	940 934 42
2232500	CIRC EQP-FIBER OPT	450 465 65	450 465 65	450 465 65	524 373 83	524 373 83	524 373 83	524 659 53
TOTAL CENTRAL OFFICE ASSE		8 736 937 54	8 737 548 36	8 737 548 36	8 824 903 36	8 824 903 36	8 824 903 36	8 814 917 45
INFOR ORIG-TERM ASSETS								
2311000	STATION APPARATUS	-	-	-	-	-	-	-
2321000	CUST PREMIS WIRING	-	-	-	-	-	-	-
2341000	LGE PVT BRCH EXCHG	-	-	-	-	-	-	-
2351000	PUBLIC TELE EQUIP	88 018 78	88 018 78	88 018 78	88 018 78	88 018 78	88 018 78	88 018 78
2362000	OTH TERMINAL EQUIP	187 17	187 17	187 17	187 17	187 17	187 17	187 17
TOTAL INFOR ORIG-TERM ASS		88 205 95	88 205 95	88 205 95	88 205 95	88 205 95	187 17	187 17
CABLE AND WIRE FACILITIES								
2411000	POLES	289 796 52	287 492 73	287 552 67	285 212 68	285 212 68	283 786 59	284 771 92
2421100	AERIAL CABLE-METAL	1 697 103 02	1 697 103 02	1 699 055 89	1 699 833 99	1 699 833 99	1 699 833 99	1 700 925 79
2421200	AERIAL CAB-NON-MET	-	-	-	-	-	-	-
2421300	DROP & BLCR-AERIAL	986 303 07	986 303 07	999 034 87	997 437 37	996 387 37	1 005 840 29	1 003 018 88
2422100	UNDGRN CAB-METAL	525 322 22	525 322 22	525 322 22	525 322 22	525 322 22	525 322 22	525 322 22
2422200	UNDGRN CAB-NON-MET	197 787 22	197 787 22	197 787 22	197 787 22	197 787 22	197 787 22	197 787 22
2423100	BURIED CAB-METAL	10 551 207 94	10 550 649 34	10 558 103 29	10 578 371 43	10 570 801 31	10 556 657 53	10 595 644 75
2423200	BURIED CAB-NON-MET	993 233 78	993 233 78	993 233 78	1 004 736 85	1 003 461 95	1 003 461 95	1 003 461 95
2423300	DRP & BLCR-BURIED	1 721 175 69	1 721 175 69	1 795 344 95	1 795 344 95	1 794 334 59	1 812 283 24	1 894 933 03
2424100	SUBMAR CAB-METAL	10 244 01	10 244 01	10 244 01	10 244 01	10 244 01	10 244 01	10 244 01
2426100	INTRABLDG CAB-MET	-	-	-	-	-	-	-
2431000	AERIAL WIRE	-	-	-	-	-	-	362 67
2441000	CONDUIT SYSTEMS	592 608 56	592 608 56	592 608 56	592 608 56	592 608 56	592 608 56	592 608 56

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Account Number	Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June
TOTAL CABLE & WIRE FACILT		17,564,782.03	17,561,919.64	17,658,287.46	17,684,899.28	17,675,993.90	17,687,825.60	17,815,751.00
TOTAL TEL PLT IN SERVICE		29,525,023.12	29,523,771.55	29,619,139.37	29,734,983.40	29,726,078.02	29,649,890.94	29,768,104.43
OTH PROP. PLT & EQUIP								
2002000	PROP HELD FUT USE	6,017.30	6,017.30	6,017.30	6,017.30	6,017.30	6,017.30	6,017.30
2003000	TELE PLT CNST-SHRT	973,626.88	912,342.57	902,777.02	1,110,490.06	1,265,766.48	1,402,148.89	1,572,512.23
2004000	TELE PLT CNST-LONG	-	-	-	-	-	-	-
2005000	TELE PLANT ADJUST	-	-	-	-	-	-	-
2006000	NONOPERATING PLANT	-	-	-	-	-	-	-
2681000	CAPITAL LEASES	-	-	-	-	-	-	-
2682000	LEASEHOLD IMPROV.	-	-	-	-	-	-	-
2690000	INTANGIBLES	-	-	-	-	-	-	-
TOTAL PROP. PLT. & EQUIP		979,644.18	918,359.87	908,794.32	1,116,507.36	1,271,283.78	1,408,166.19	1,578,529.53
ACCUM DEPR & AMORT								
3120000	UNCLASSIFIED	-	-	-	-	-	-	-
3121120	MOTOR VEHICLES	(156,014.52)	(160,148.52)	(164,289.52)	(168,426.52)	(172,564.52)	(176,702.52)	(180,839.52)
3121140	SPECL PURPOSE VEH	-	-	-	-	-	-	-
3121160	OTH WORK EQUIPMENT	(142,019.23)	(142,875.23)	(143,731.23)	(144,587.23)	(145,443.23)	(146,299.23)	(147,155.23)
3121210	BUILDINGS	(484,832.11)	(486,801.11)	(489,034.11)	(491,234.11)	(493,456.11)	(495,644.11)	(497,819.11)
3121220	FURNITURE	(93,923.08)	(94,631.08)	(95,337.08)	(96,044.08)	(96,751.08)	(97,458.08)	(98,165.08)
3121231	OFF SUPPORT EQUIP	(26,532.24)	(26,810.24)	(27,088.24)	(27,366.24)	(27,644.24)	(27,922.24)	(28,200.24)
3121232	CO COMMUNIC EQUIP	(38,123.22)	(38,365.22)	(38,607.22)	(38,849.22)	(39,091.22)	(39,333.22)	(39,575.22)
3121240	GENL PURPOSE COMP	(782,940.53)	(790,429.53)	(797,918.53)	(805,407.53)	(812,896.53)	(820,385.53)	(827,874.53)
3122110	ANALOG ELEC SWITCH	-	-	-	-	-	-	-
3122120	DIGITAL ELEC SWITCH	(675,323.14)	(685,822.14)	(715,391.20)	(734,883.20)	(754,700.20)	(799,952.20)	(819,444.20)
3122121	DIGITAL ELEC-REMUT	(395,018.67)	(401,065.67)	(406,883.98)	(411,307.95)	(417,383.95)	(423,305.95)	(429,228.95)
3122122	DIGTL SWITCH - SFTVAR	-	-	-	-	-	-	-
3122151	STEP BY STEP SWITCH	-	-	-	-	-	-	-
3122152	CROSSBAR SWITCHING	-	-	-	-	-	-	-
3122153	OTH ELEC-MECH SWITCH	55.00	55.00	55.00	55.00	55.00	55.00	55.00
3122190	TRAF MEASURG EQP	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)
3122191	VOICE MESSAGE EQP	-	-	-	-	-	-	-
3122200	OPERATOR SYSTEMS	-	-	-	-	-	-	-
3122311	RADIO SYST-MOBILE	(0.32)	(0.32)	(0.32)	(0.32)	(0.32)	(0.32)	(0.32)
3122312	RADIO SYST-PAGING	-	-	-	-	-	-	-
3122313	RADIO SYST-MICROWV	-	-	-	-	-	-	-
3122321	CIRC EQP-SUBSCRIBR	(530,591.56)	(543,004.48)	(555,279.92)	(567,309.92)	(579,891.92)	(591,799.92)	(603,933.92)
3122322	CIRC EQP-TOLL CARR	(127,133.18)	(128,259.18)	(129,109.13)	(130,125.13)	(131,211.13)	(132,254.13)	(133,270.13)
3122323	CIRC EQP-OTHER	(644,499.60)	(649,915.60)	(653,960.35)	(658,697.35)	(664,050.35)	(669,787.35)	(673,525.35)
3122324	CIRC EQP-CONCENT	(310,464.50)	(318,245.50)	(323,331.20)	(329,839.20)	(337,535.20)	(344,043.20)	(350,551.20)
3122325	CIRC EQP-RIVER OPT	(139,441.84)	(143,195.84)	(146,949.84)	(150,703.84)	(155,060.84)	(159,442.84)	(163,812.84)
3123110	STATION APPARATUS	-	-	-	-	-	-	-
3123210	CUST PREMIS WIRING	-	-	-	-	-	-	-
3123410	LGE PVT BRCH-EACHG	-	-	-	-	-	-	-
3123510	PUBLIC TELE EQUIP	(59,352.54)	(59,928.54)	(60,496.22)	(61,068.22)	(61,640.22)	-	-
3123620	OTH TERMINAL EQUIP	(24.66)	(24.66)	(24.66)	(24.66)	(24.66)	(24.66)	(24.66)
3124110	POLES	(178,916.46)	(179,096.67)	(178,538.20)	(177,733.16)	(180,181.16)	(180,704.07)	(180,994.56)
3124211	AERIAL CAB-METAL	(1,123,142.19)	(1,135,559.19)	(1,148,033.69)	(1,160,163.19)	(1,172,628.19)	(1,185,093.19)	(1,197,238.74)
3124212	AERIAL CAB-NON-MET	-	-	-	-	-	-	-
3124213	DRP & BLCK-AERIAL	(408,570.56)	(415,786.56)	(421,448.56)	(427,177.18)	(433,442.18)	(435,592.58)	(442,258.58)
3124221	UNDRGR CAB-METAL	(247,789.16)	(251,458.16)	(255,144.16)	(258,821.16)	(262,498.16)	(266,175.16)	(269,853.16)
3124222	UNDRGR CAB-NON-MET	(20,349.00)	(21,186.00)	(22,034.08)	(22,875.08)	(23,715.08)	(24,556.08)	(25,397.08)
3124231	BURIED CAB-METAL	(4,847,039.63)	(4,906,641.03)	(4,964,100.94)	(5,018,879.74)	(5,073,919.62)	(5,118,750.84)	(5,176,899.58)
3124232	BURIED CAB-NON-MET	(169,001.75)	(173,090.75)	(177,112.31)	(181,168.34)	(184,184.44)	(188,093.44)	(192,191.44)
3124233	DRP & BLCK-BURIED	(448,778.27)	(458,345.27)	(468,013.26)	(478,037.26)	(487,050.90)	(496,721.40)	(506,817.75)
3124241	SUBMAR CAB-METAL	(3,862.00)	(3,895.00)	(3,729.00)	(3,762.00)	(3,795.00)	(3,828.00)	(3,862.00)
3124251	INTRABLDG CAB-MET	-	-	-	-	-	-	-
3124310	AERIAL WIRE	(126.84)	(126.84)	644.74	644.74	644.74	644.74	731.72
3124410	CONDUIT SYSTEMS	(103,751.57)	(104,932.57)	(106,123.60)	(107,309.66)	(108,495.66)	(109,681.66)	(110,867.66)
3114061	NONREG INVEST	(54,334.12)	(54,334.12)	(54,334.12)	(54,334.12)	(54,334.12)	(54,334.12)	(54,334.12)
3114063	NONREG LEASED INV	(138,901.99)	(144,236.10)	(149,166.10)	(154,096.10)	(159,022.10)	(164,148.10)	(173,074.10)
3200000	HELD FUT TEL USE	-	-	-	-	-	-	-
3300000	NONOPERATING PLANT	-	-	-	-	-	-	-
3410000	AMORT-CAPITAL LEAS	-	-	-	-	-	-	-
3420000	AMORT-LEASEHOLD IMPRV	-	-	-	-	-	-	-
3500000	AMORT-INTANGIBLE	-	-	-	-	-	-	-

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Account Number	Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June
360000	AMORT-OTHER	-	-	-	-	-	-	-
360100	AMORT-TAX BEN-ACC	-	-	-	-	-	-	-
TOTAL ACCUM DEPR & AMORT		(12,376,892.50)	(12,554,502.14)	(12,721,060.16)	(12,886,080.89)	(13,058,308.51)	(13,180,883.42)	(13,353,001.47)
TOTAL ASSETS		21,939,540.01	21,855,543.84	21,664,553.92	21,786,234.19	22,739,393.29	22,944,610.44	22,930,290.68
LIABILITIES & STOCKHOLDERS EQUITY								
CURRENT LIABILITIES								
4010100	AP - AFFILIATED	206,091.86	238,999.30	342,338.38	320,307.14	240,193.13	426,900.58	237,884.12
4010200	AP - INTERSTATE	-	-	-	-	-	-	-
4010210	AP - IX TOLL BILLED	146,282.11	221,381.31	23,498.87	14,054.47	52,435.89	22,633.39	16,830.12
4010220	AP - IX ACCESS SRVC	3,366.59	6,768.95	2,164.41	1,848.02	4,430.22	5,129.50	1,694.40
4010230	AP - NECA	214,008.50	243,001.58	236,460.32	250,178.07	232,885.93	252,277.15	263,333.50
4010231	NECA ROR OVER AUTH	36,300.00	36,300.00	36,300.00	42,900.00	42,900.00	42,900.00	45,900.00
4010240	AP - STATE POOLS	(88.28)	(88.28)	(88.28)	(88.28)	(88.28)	(88.28)	(88.28)
4010300	AP - OTHER	525,864.24	251,364.90	188,447.19	206,389.41	161,991.35	212,668.08	479,459.74
4010310	GIFT CERTIFICATES OUTSTAN	90.00	90.00	90.00	90.00	90.00	90.00	90.00
4020100	NP - AFFILIATED	1,638,000.00	1,638,000.00	1,638,000.00	1,638,000.00	1,980,000.00	1,780,000.00	1,630,000.00
4020200	NP - OTHER	-	-	-	-	-	-	-
4030000	ADVAN BILLG & PAY	327,526.29	327,270.52	378,574.74	328,171.72	327,453.98	328,891.22	328,541.52
4040000	CUSTOMER DEPOSITS	121,204.69	121,004.69	119,664.69	118,709.69	118,349.69	106,224.69	105,759.69
4050000	CURR MATURIT LTD	230,373.94	230,373.94	230,373.94	230,373.94	230,373.94	230,373.94	230,373.94
4060000	CURR MATUR CAP LSE	-	-	-	-	-	-	-
4070100	ACCRUED FIT	92,188.00	130,275.00	35,165.00	39,221.00	14,401.00	63,404.00	24,110.00
4070200	ACCRUED SIT	16,919.00	23,217.00	4,112.00	6,487.00	1,359.00	10,508.00	2,974.00
4080110	FIT WITHHELD	-	-	7,135.84	6,770.10	(385.71)	(385.71)	(301.42)
4080120	SIT WITHHELD	-	233.62	625.71	747.25	0.06	0.06	0.06
4080130	FICA TAX WITHHELD	-	-	3,844.73	2,962.35	(769.59)	(769.59)	(713.60)
4080140	MISC PAYROLL DEDUC	-	-	-	-	(78.60)	(1,047.77)	(1,043.56)
4080210	ST SALES TAX PAY	32,177.17	13,424.08	11,588.74	17,272.91	14,379.76	16,723.74	18,927.53
4080220	CITY SALES TAX PAY	3,333.27	1,265.08	1,356.68	1,574.69	1,283.30	(2,012.09)	(1,945.98)
4080230	FED EXISE TAX PAY	17,378.95	18,366.12	9,109.75	13,468.75	12,991.26	13,564.89	14,321.22
4080240	CITY FRAN TAX PAY	1,889.71	3,670.09	5,626.46	5,499.09	5,746.96	5,375.74	4,866.79
4080290	OTH SURCHGTAX PAY	2,944.02	3,865.68	(0.27)	(0.65)	(231.41)	3,099.45	3,114.36
4080310	ACCR ST LIC TAX	-	-	-	-	-	-	-
4080320	ACCR FED UNEMP TAX	81.97	858.72	1,516.91	788.99	-	-	-
4080330	ACCR ST UNEMP TAX	20.49	156.76	281.14	317.29	(0.64)	(0.64)	(0.64)
4080340	ACCR FICA TAX	-	-	-	-	-	-	140.31
4080350	ACCR PSC ASSES TAX	8,520.00	874.00	1,584.00	2,294.00	3,004.00	3,714.00	4,407.35
4080360	ACCR PROPERTY TAX	-	20,940.00	41,880.00	62,820.00	83,760.00	104,700.00	125,640.00
4080400	OTHER ACCRUED TAX	-	-	-	-	-	-	-
4100000	DEFER OPER INC TAX	-	-	-	-	-	-	-
4100100	DEF FIT LIAB CURR	-	-	-	-	-	-	-
4100110	DEF FIT ASSET CURR	-	-	-	-	-	-	-
4100200	DEF SIT LIAB CURR	-	-	-	-	-	-	-
4100210	DEF SIT ASSET CURR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
4110000	DEFER NONOP INC Tx	-	-	-	-	-	-	-
4120110	ACCR PAYROLL CURR	57,466.00	57,466.42	57,470.84	57,473.26	57,477.23	57,478.59	62,165.00
4120120	ACCR PAYROLL OTHER	(9,635.96)	(9,085.68)	(8,535.40)	(8,082.12)	(7,630.84)	(7,232.56)	(6,945.38)
4120130	COMPENS ABSENCE-VAC	-	(12,453.17)	(14,603.79)	(15,500.67)	(21,169.02)	(28,909.46)	(35,670.81)
4120140	COMP ABSENCE-SCK LV	-	(1,531.94)	(4,815.99)	(5,600.57)	(4,524.78)	(2,948.97)	(997.03)
4120150	COMPENS ABSENCE-HOL	-	(10,433.41)	(12,278.14)	(13,573.21)	(15,388.96)	(17,369.84)	(22,538.06)
4120210	ACCR INT AFFIL	-	-	-	-	-	-	-
4120220	ACCR INT OTHER	21,457.35	(4,516.45)	10,136.04	(1,581.42)	(19,324.94)	(16,334.79)	-
4130000	OTH CURRENT LIAB	46,250.68	44,355.53	12,524.25	17,937.85	38,588.88	30,369.09	34,602.53
TOTAL CURRENT LIABILITIES		3,740,011.59	3,595,477.36	3,309,549.76	3,342,225.07	3,554,498.81	3,641,947.41	3,564,892.42
LONG-TERM DEBT								
4210100	FUNDED DEBT-REA	-	-	-	(1,268.64)	715,731.46	715,731.46	715,731.46
4210200	FUNDED DEBT-RTB	7,273,603.49	7,227,153.41	7,220,106.11	7,215,987.37	7,179,949.55	7,175,251.01	7,169,390.76
4210300	FUNDED DEBT-FFB	1,033,430.83	1,033,430.83	1,033,430.83	1,021,837.48	1,021,837.48	1,021,837.48	1,010,250.17
4210400	FUNDED DEBT-OTHER	-	-	-	-	-	-	-
4210500	FUNDED DEBT-AFFILIATED	-	-	-	-	-	-	-
4220000	PREMIUM FUND DBT	-	-	-	-	-	-	-
4230000	DISCOUNT ON LTD	-	-	-	-	-	-	-
4250000	OBLIG LONG CAP LEAS	-	-	-	-	-	-	-

Quincy Telephone Company
 Total Company Balance Sheet Accounts
 12/31/97

Account Number	Description	1996 December	1997 January	1997 February	1997 March	1997 April	1997 May	1997 June
426000	ADV FRM A-FIL CO	-	-	-	-	-	-	-
427000	OTHER LTD	-	-	-	-	-	-	-
TOTAL LONG-TERM DEBT		8,307,034.32	8,260,584.24	8,253,536.94	8,236,556.31	8,917,518.49	8,912,619.95	8,895,372.39
OTH LIABILITIES & DEF CREDITS								
431000	OTH LONG-TERM LIAB	-	-	-	-	-	-	-
431010	UNFUNDED POST-RETIREMEN	80,821.66	80,821.66	80,821.66	80,821.66	80,821.66	80,821.66	80,821.66
431011	UNF POST RET-PYMTS	(75,542.36)	(75,117.20)	(74,267.20)	(76,948.88)	(79,601.08)	(84,905.48)	(85,898.04)
431020	UNF POST EMP BNFTS	-	-	-	-	-	-	-
431030	AT & T SWITCH-SFTWR	316,630.00	316,630.00	316,630.00	316,630.00	316,630.00	316,630.00	316,630.00
432010	OPER ITC-PROVISION	1,380,223.00	1,380,223.00	1,380,223.00	1,380,223.00	1,380,223.00	1,380,223.00	1,380,223.00
432020	OPER ITC-AMORT	(1,340,645.00)	(1,342,716.00)	(1,344,786.00)	(1,346,857.00)	(1,348,927.00)	(1,350,998.00)	(1,353,068.00)
433010	NONOPER ITC-PROVIS	3,781.00	3,781.00	3,781.00	3,781.00	3,781.00	3,781.00	3,781.00
433020	NONOPER ITC-AMORT	(3,781.00)	(3,781.00)	(3,781.00)	(3,781.00)	(3,781.00)	(3,781.00)	(3,781.00)
434010	DEF FIT LIAB (NON)	1,016,397.00	1,029,993.00	1,043,589.00	1,057,185.00	1,070,780.00	1,084,376.00	1,097,972.00
434011	DEF FIT ASSET (NON)	(13,852.00)	(13,127.00)	(12,403.00)	(11,678.00)	(10,953.00)	(10,229.00)	(9,504.00)
434012	DEF FIT LIAB EXCSS	(78,720.00)	(77,583.00)	(76,446.00)	(75,309.00)	(74,171.00)	(73,034.00)	(71,897.00)
434020	DEFER FIT LIAB ADJ	33,085.00	32,340.00	31,595.00	30,850.00	30,106.00	29,361.00	28,616.00
434021	DEF FIT ASSET ADJ	(7,457.00)	(7,067.00)	(6,677.00)	(6,286.00)	-5896	(5,506.00)	(5,116.00)
434030	DEF SIT LIAB (NON)	168,474.00	170,735.00	172,996.00	175,257.00	177,517.00	179,778.00	182,039.00
434031	DEF SIT ASSET (NON)	-	-	-	-	-	-	-
434032	DEF SIT LIAB EXCSS	(58,797.00)	(57,473.00)	(56,148.00)	(54,824.00)	(53,500.00)	(52,176.00)	(50,851.00)
434040	DEF SIT LIAB ADJ	3,233.00	3,160.00	3,087.00	3,014.00	2,942.00	2,869.00	2,796.00
434041	DEF SIT ASSET ADJ	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)
434120	NET DEF FIT LB ADJ	78,720.00	77,583.00	76,446.00	75,309.00	74,171.00	73,034.00	71,897.00
434130	NET DEF SIT LB ADJ	58,797.00	57,473.00	56,148.00	54,824.00	53,500.00	52,176.00	50,851.00
435010	NCURR DEF NONOP FIT	-	-	-	-	-	-	-
435020	NCURR DEF NONOP SIT	-	-	-	-	-	-	-
436000	OTHER DEFER CREDIT	-	-	-	-	-	-	-
436110	REGULATORY LIABILITY	21,311.00	20,196.00	19,081.00	17,966.00	16,852.00	15,737.00	14,622.00
437000	OTH JURIS LIAB-DEF	-	-	-	-	-	-	-
TOTAL OTH LIAB & DEF CR		1,582,676.30	1,596,069.46	1,609,887.46	1,620,174.78	1,630,492.58	1,638,155.18	1,650,131.62
STOCKHOLDER'S EQUITY								
451010	CAPITAL STOCK-COMM	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
451020	CAPITAL STOCK-PREF	-	-	-	-	-	-	-
452000	ADDL PAID-IN CAP	1,006,953.88	1,006,953.88	1,006,953.88	1,006,953.88	1,006,953.88	1,006,953.88	1,006,953.88
453000	TREASURY STOCK	-	-	-	-	-	-	-
454000	OTHER CAPITAL	-	-	-	-	-	-	-
45200	DIV DECLARED-COMM	-	-	-	-	-	-	-
455030	DIV DECLARED-PREF	-	-	-	-	-	-	-
455040	EQUITY UNDIST EARN	-	-	-	-	-	-	-
455010	RETAINED EARN	6,638,387.27	7,292,863.92	7,292,863.92	7,292,863.92	7,292,863.92	7,292,863.92	7,292,863.92
	INC YR-TO-DATE	654,476.65	93,594.98	181,761.96	277,460.23	327,065.61	467,675.66	535,310.01
TOTAL STOCKHLDERS EQ		8,309,817.80	8,403,412.78	8,491,579.76	8,587,278.03	8,636,883.11	8,777,493.46	8,845,127.81
TOTAL LIAB & STKHLDERS EQTY		21,939,540.01	21,855,543.84	21,664,553.92	21,786,234.19	22,739,393.29	22,970,416.00	22,955,524.24

Quincy Telephone Company
 Total Company Balance Sheet A
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Account Number	Description	1997 July	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance
CURRENT ASSETS								
1130100	CASH	59,103.42	(13,370.32)	123,216.98	62,966.23	932,289.53	(41,082.26)	224,347.10
1130200	CASH CONSTRUC FUND	766,912.32	766,912.32	766,912.32	766,912.32	49,912.32	49,912.32	468,162.32
1130300	CASH EQUIVALENTS	565,952.74	565,952.74	(8,928.90)	(8,928.90)	(8,928.90)	651,704.36	316,297.96
1140000	SPECL CASH DEPOSIT	603.38	603.38	603.38	603.38	843.38	843.38	633.38
1150000	WORKING CASH ADVAN	1,765.33	3,115.33	3,715.33	6,815.33	5,148.22	1,860.00	3,061.24
1160100	TEMPORARY INVEST	-	-	-	-	-	-	-
1160200	TEMP INVEST-AFFIL	-	-	-	-	-	-	-
1180100	DUE FROM CUSTOMERS	1,067,523.92	1,075,295.02	1,087,508.37	1,116,965.60	1,137,267.67	1,132,563.76	1,090,276.55
1180110	DUE-PAYMNT TO CUST	4,385.68	4,391.22	4,344.68	5,322.50	4,994.60	4,195.25	44,344.75
1180120	DUE-RETURN CHECKS	(2,193.61)	6,512.58	6,406.53	6,898.91	10,194.34	(1,822.10)	1,190.57
1180200	DUE-CASH DIFFERENC	-	-	-	-	-	-	-
1180300	DUE-UNBILL SERVICE	-	-	-	-	-	-	-
1190100	AR-AFFILIATED	(3,760.41)	(10,180.19)	(8,042.19)	(8,568.02)	(9,449.29)	53,847.62	(1,630.30)
1190200	AR - ACS SVC - CSH DF	-	-	-	-	-	-	-
1190210	AR - ACC SVC - B & C	409,982.39	437,430.52	496,744.58	451,724.28	464,016.08	425,689.49	431,362.75
1190220	AR - ACC - B & C - AGNT	-	-	-	-	-	-	-
1190230	AR - NECA	336,974.98	354,802.12	355,660.74	368,453.58	302,982.44	297,447.29	317,793.35
1190240	AR - STATE POOLS	447.35	(11,233.56)	(15,011.70)	(18,110.46)	(21,591.72)	3,400.00	(3,730.67)
1190250	AR - TOLL UNCOLLECT	11,347.36	18,363.66	11,044.23	10,818.97	5,921.66	10,475.84	8,382.15
1190300	AR - OTHER	(5,649.88)	(8,406.10)	(8,144.43)	(12,442.65)	(23,299.89)	22,036.38	(6,064.56)
1190400	FIT RECEIVABLE	-	-	-	-	-	-	-
1190500	SIT RECEIVABLE	-	-	-	-	-	-	-
1200000	NOTES RECEIVABLE	161,644.00	161,644.00	161,644.00	161,644.00	161,644.00	161,644.00	159,477.33
1210100	INT/DIV REC-AFFIL	19,771.11	19,771.11	19,771.11	19,771.11	19,771.11	-	18,947.31
1210200	INT/DIV REC-OTHER	439.77	439.77	439.77	439.77	439.77	4,322.07	601.53
1220100	MATL & SUPP-MAJOR	134,596.49	156,685.08	161,507.18	149,768.46	158,102.76	131,712.32	127,245.29
1220200	MATL & SUPP-MINOR	-	-	-	-	-	-	(98.81)
1290000	PREPAID RENT	-	-	-	-	-	-	-
1300000	PREPAID TAXES	-	-	-	-	-	-	-
1310000	PREPAID INSURANCE	-	-	-	-	-	-	-
1320000	PREPAID DIRECTORY	-	-	-	-	-	-	-
1330000	OTHER PREPAYMENTS	77,352.00	76,040.00	74,728.00	73,416.00	72,104.00	74,632.00	73,448.00
1340000	OTH CURRENT ASSET	-	-	-	-	-	-	-
1350100	DEF FIT ASSET CUR	-	-	-	-	-	-	-
1350200	DEF SIT ASSET CUR	-	-	-	-	-	-	-
TOTAL CURRENT ASSETS		3,607,198.34	3,604,568.68	3,236,119.98	3,156,470.41	3,264,462.39	2,983,381.72	3,274,047.24
NONCURRENT ASSETS								
1401000	INVEST IN AFFIL CO - OTH	-	-	-	-	-	-	-
1401100	INV IN AFFIL - BK VAL	-	-	-	-	-	-	-
1401200	INV IN AFFIL - EX CST	-	-	-	-	-	-	-
1401300	INV IN AFFIL - UNEAR	-	-	-	-	-	-	-
1401400	INV IN AFFIL - CELLUL	-	-	-	-	-	-	-
1402000	INVEST IN NONAFF CO	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
1402100	INV RTB STK-CLS B	489,100.00	489,100.00	489,100.00	489,100.00	489,100.00	489,100.00	469,681.25
1402200	INV MKT EQUITY SEC	-	-	-	-	-	-	-
1406100	NONREG INVEST	59,786.10	59,786.10	59,786.10	59,786.10	59,786.10	59,786.10	59,786.10
1406200	NONREG MAT & SUPP	58,031.31	58,853.53	57,194.35	62,395.57	60,637.79	60,699.01	56,369.22
1406300	NONREG LEASED INV	399,556.37	401,420.84	421,556.96	443,856.96	457,356.96	458,780.53	383,856.26
1406400	NONREG WRK IN PROG	78,068.50	94,922.58	65,224.02	89,341.45	100,982.61	42,788.41	69,217.62
1407000	UNAMOR DBT ISS EXP	49,434.19	49,206.99	48,979.79	48,752.59	48,525.39	48,298.19	49,661.39
1410000	OTH NONCURR ASSETS	-	-	-	-	-	-	-
1410100	DEF FIT NONCURRENT	-	-	-	-	-	-	-
1410200	DEF FIT REGULATORY ASSET	-	-	-	-	-	-	-
1410300	DEF SIT NONCURRENT	-	-	-	-	-	-	-
1410400	DEF SIT REGULATORY ASSET	-	-	-	-	-	-	-
TOTAL NONCURRENT ASSETS		1,134,978.47	1,154,290.04	1,142,841.22	1,194,232.67	1,117,588.85	1,160,452.24	1,089,571.84
DEFERRED CHARGES								
1437100	REGULATORY ASSET	133,794.00	130,218.00	126,642.00	123,065.00	119,489.00	115,913.00	137,370.38
1438000	DEF MAINT & RETIRE	-	-	-	-	-	-	-
1439100	DEF CHGS-RATE CASE	-	-	-	-	-	-	-
1439200	DEF CHGS-COST STDY	-	-	-	-	-	-	-
1439300	DEF CHGS-OTHER	5,504.00	3,211.00	918.00	(1,375.00)	888.13	6,356.13	5,269.05
1440300	CLEARING-NON-PROD	9,068.53	9,245.91	11,999.39	12,465.55	15,596.51	-	6,368.60
1440510	CLEARING-FICA	(9,362.51)	(19,711.54)	(25,065.25)	(31,850.35)	(12,066.84)	-	(9,705.33)

Quincy Telephone Company
 Total Company Balance Sheet A
 12/31/97

Account Number	Description	1997 July	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance
1440520	CLEARING-WORK COMP	(18,774.78)	(18,448.44)	(20,341.61)	(18,319.26)	(18,854.36)	-	(8,612.47)
1440530	CLEARING-FED UNEM	(3,393.95)	(6,717.02)	(6,998.72)	(7,440.45)	(15,360.63)	-	(3,496.41)
1440540	CLEARING-FED UNEMP	(263.09)	(435.65)	(514.73)	(574.80)	(696.64)	-	279.37
1440550	CLEARING-ST UNEMP	(1,493.14)	(1,852.48)	(2,054.98)	(2,260.55)	(2,497.39)	-	(1,171.45)
1440560	CLEARING-EMPL INS	(9,758.01)	(14,383.62)	(13,671.87)	(12,113.52)	(10,965.43)	-	(11,587.40)
1440570	CLEARING-OPED NOT PENSION	(44,890.37)	(53,697.13)	(58,763.65)	(64,027.04)	(10,892.36)	-	(31,054.98)
1500000	OTH JURIS ASSET	-	-	-	-	-	-	-
9999999	SUSPENSE	-	-	-	-	-	-	-
TOTAL DEFERRED CHARGES		62,430.68	27,429.05	11,548.58	(2,430.42)	64,939.99	122,269.13	83,659.35
GENERAL SUPPORT ASSETS								
2111000	LAND	69,497.63	69,497.63	69,497.63	69,497.63	69,497.63	69,497.63	69,497.63
2112000	MOTOR VEHICLES	449,874.78	449,874.78	449,874.78	449,874.78	449,874.78	449,874.78	449,874.78
2114000	SPECL PURPOSE VEH	-	-	-	-	-	-	-
2116000	OTHER WORK EQUIP	251,946.06	251,946.06	251,946.06	251,946.06	251,946.06	251,946.06	251,946.06
2121000	BUILDINGS	945,022.94	945,022.94	945,022.94	945,022.94	943,515.91	943,515.91	944,443.48
2122000	FURNITURE	125,093.04	125,093.04	127,209.83	127,209.83	127,209.83	127,209.83	125,710.44
2123100	OFF SUPPORT EQUIP	43,961.88	43,961.88	43,961.88	43,961.88	43,961.88	43,961.88	43,961.88
2123200	CO COMMUNICAT EQP	57,688.24	57,688.24	57,688.24	57,688.24	57,688.24	57,688.24	57,688.24
2124000	GENL PURPOSE COMP	1,194,300.24	1,194,300.24	1,194,300.24	1,194,300.24	1,194,300.24	1,407,139.56	1,203,168.55
TOTAL GEN SUPP. ASSETS		3,137,384.81	3,137,384.81	3,139,501.60	3,139,501.60	3,137,994.57	3,350,833.89	3,146,103.13
CENTRAL OFFICE ASSETS								
2211000	ANALOG ELEC SWITCH	-	-	-	-	-	-	-
2212000	DIGITL ELEC SWITCH	3,598,503.27	3,598,503.27	3,598,503.27	3,598,503.27	3,598,503.27	3,598,503.27	3,598,477.82
2212100	DIGITL ELEC-REMOTE	1,093,389.61	1,093,389.61	1,093,389.61	1,093,389.61	1,094,896.64	1,094,896.64	1,093,891.95
2215100	STP BY STP SWITCHNG	-	-	-	-	-	-	-
2215200	CROSSBAR SWITCHNG	-	-	-	-	-	-	-
2215300	OTH ELEC-MECH SWTC	-	-	-	-	-	-	-
2219000	TRAF MEASURG EQUIP	27,521.14	27,521.14	27,521.14	27,521.14	27,521.14	27,521.14	27,521.14
2219100	VOICE MESSAG EQUIP	-	-	-	-	-	-	-
2220000	OPERATOR SYSTEMS	-	-	-	-	-	-	-
2231100	RADIO SYST-MOBILE	-	-	-	-	-	-	-
2231200	RADIO SYST-PAGING	-	-	-	-	-	-	-
2231300	RADIO SYST-MICROWV	-	-	-	-	-	-	-
2232100	CIRC EQP-SUBSCRIBR	1,798,117.01	1,798,117.01	1,798,117.01	1,798,117.01	1,798,117.01	1,798,117.01	1,799,709.45
2232200	CIRC EQP-TOLL CARR	146,887.47	146,887.47	146,887.47	146,887.47	146,887.47	146,887.47	146,887.47
2232300	IRC EQP-OTHER	684,905.00	684,905.00	684,905.00	684,905.00	684,905.00	684,905.00	684,905.00
2232400	IRC EQP-CONCENT	940,934.42	940,934.42	940,934.42	940,934.42	940,934.42	940,934.42	940,934.42
2232500	CIRC EQP-FIBER OPT	524,659.53	524,659.53	524,659.54	524,659.54	524,659.54	524,659.54	509,131.05
TOTAL CENTRAL OFFICE ASSE		8,814,917.45	8,814,917.45	8,814,917.46	8,814,917.46	8,816,424.49	8,816,424.49	8,801,458.30
INFOR ORIG/TERM ASSETS								
2311000	STATION APPARATUS	-	-	-	-	-	-	-
2321000	CUST PREMIS WIRING	-	-	-	-	-	-	-
2341000	LGE PVT BROCH EACHG	-	-	-	-	-	-	-
2351000	PUBLIC TELE EQUIP	-	-	-	-	-	-	33,007.04
2362000	OTH TERMINAL EQUIP	187.17	187.17	187.17	187.17	187.17	187.17	187.17
TOTAL INFOR ORIG/TERM ASS		187.17	187.17	187.17	187.17	187.17	187.17	33,194.21
CABLE AND WIRE FACILITIES								
2411000	POLES	281,189.63	281,189.63	281,189.63	281,758.01	280,809.36	277,831.47	283,664.96
2421100	AERIAL CABLE-METAL	1,700,925.79	1,700,925.79	1,700,925.79	1,702,284.72	1,702,480.52	1,690,382.15	1,699,822.66
2421200	AERIAL CAB-NON-MET	-	-	-	-	-	-	-
2421300	DROP & BLCR AERIAL	1,008,630.58	1,008,630.58	1,026,135.73	1,028,718.80	1,025,155.56	1,014,467.01	1,007,695.68
2422100	UNDRGR CAB-METAL	525,322.22	525,322.22	525,322.22	525,322.22	525,322.22	525,322.22	525,322.22
2422200	UNDRGR CAB-NON-MET	197,787.22	197,787.22	197,787.22	197,787.22	197,787.22	197,787.22	197,787.22
2423100	BURIED CAB-METAL	10,595,224.70	10,595,224.70	10,691,326.25	10,708,881.33	10,710,269.24	11,659,381.97	10,651,204.07
2423200	BURIED CAB-NON-MET	1,003,461.95	1,003,461.95	1,003,461.95	1,003,461.95	1,003,461.95	1,003,461.95	1,001,437.32
2423300	DRP & BLCR-BURIED	1,894,933.03	1,894,933.03	1,981,090.71	2,014,883.90	2,045,478.49	2,064,911.11	1,878,148.40
2424100	SUBMAR CAB-METAL	10,244.01	10,244.01	10,244.01	10,244.01	10,244.01	10,244.01	10,244.01
2426100	INTRABLDG CAB-MET	-	-	-	-	-	-	-
2431000	AERIAL WIRE	362.67	362.67	362.67	362.67	362.67	328.08	195.01
2441000	CONDUIT SYSTEMS	592,608.56	592,608.56	592,608.56	592,608.56	592,608.56	592,608.56	592,608.56

Quincy Telephone Company
Total Company Balance Sheet A
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Account Number	Description	1997 July	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance
TOTAL CABLE & WIRE FACILIT		17,810,690.36	17,810,690.36	18,010,454.74	18,066,313.39	18,093,979.80	19,036,729.29	17,848,130.10
TOTAL TEL PLT IN SERVICE		29,763,179.79	29,763,179.79	29,965,060.97	30,020,919.62	30,048,586.03	31,204,174.84	29,828,885.74
OTH PROP. PLT & EQUIP								
2002000	PROP HELD FUT USE	6,017.30	6,017.30	6,017.30	6,017.30	6,017.30	6,017.30	6,017.30
2003000	TELE PLT CNST-SHRT	1,830,721.01	2,099,969.44	2,449,599.48	2,669,482.52	2,607,490.34	1,788,586.80	1,700,325.57
2004000	TELE PLT CNST-LONG	-	-	-	-	-	-	-
2005000	TELE PLANT ADJUST	-	-	-	-	-	-	-
2006000	NONOPERATING PLANT	-	-	-	-	-	-	-
2681000	CAPITAL LEASES	-	-	-	-	-	-	-
2682000	LEASEHOLD IMPROV	-	-	-	-	-	-	-
2900000	INTANGIBLES	-	-	-	-	-	-	-
TOTAL PROP. PLT. & EQUIP		1,836,738.31	2,105,986.74	2,455,616.78	2,675,499.82	2,613,507.64	1,794,604.10	1,706,342.87
ACCUM DEPR & AMORT								
3120000	UNCLASSIFIED	-	-	-	-	-	-	-
3121120	MOTOR VEHICLES	(185,005.52)	(189,150.52)	(193,290.52)	(197,430.52)	(201,573.52)	(205,715.52)	(180,857.23)
3121140	SPECL PURPOSE VEH	-	-	-	-	-	-	-
3121160	OTH WORK EQUIPMENT	(148,311.23)	(148,867.23)	(148,867.23)	(148,867.23)	(151,436.23)	(152,292.23)	(146,941.36)
3121210	BUILDINGS	(500,054.11)	(502,259.11)	(504,464.11)	(506,669.11)	(507,368.08)	(509,569.08)	(497,661.15)
3121220	FURNITURE	(98,872.08)	(99,579.08)	(99,579.08)	(99,579.08)	(101,840.08)	(102,560.08)	(98,006.37)
3121231	OFF SUPPORT EQUIP	(28,478.24)	(28,756.24)	(28,756.24)	(28,756.24)	(29,590.24)	(29,888.24)	(28,130.74)
3121232	CO COMMUNIC EQUIP	(39,817.22)	(40,059.22)	(40,059.22)	(40,059.22)	(40,785.22)	(41,027.22)	(39,514.72)
3121240	GENL PURPOSE COMP	(835,363.53)	(842,852.53)	(842,852.53)	(842,852.53)	(865,319.53)	(811,408.53)	(823,443.95)
3122110	ANALOG ELECT SWITCH	-	-	-	-	-	-	-
3122120	DIGITAL ELEC SWITCH	(838,936.20)	(858,428.20)	(877,920.20)	(897,412.20)	(916,904.20)	(936,395.20)	(809,637.78)
3122121	DIGITAL ELEC-REMOT	(435,150.95)	(441,073.95)	(446,995.95)	(452,917.95)	(460,347.98)	(466,278.98)	(429,692.67)
3122122	DIGTL SWITCH - SFTWR	-	-	-	-	-	-	-
3122151	STEP BY STEP SWITCH	-	-	-	-	-	-	-
3122152	CROSSBAR SWITCHING	-	-	-	-	-	-	-
3122153	OTH ELEC-MECH SWITCH	55.00	55.00	55.00	55.00	55.00	55.00	55.00
3122190	TRAF MEASURG EQP	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)	(26,548.92)
3122191	VOICE MESSAGE EQP	-	-	-	-	-	-	-
3122200	OPERATOR SYSTEMS	-	-	-	-	-	-	-
3122311	RADIO SYST-MOBILE	(0.32)	(0.32)	(0.32)	(0.32)	(0.32)	(0.32)	(0.32)
3122312	RADIO SYST-PAGING	-	-	-	-	-	-	-
3122313	RADIO SYST-MICROW	-	-	-	-	-	-	-
3122321	CIRC EQP-SUBSCRIBR	(615,496.92)	(627,467.92)	(639,549.92)	(651,611.92)	(663,674.92)	(675,736.92)	(603,500.49)
3122322	CIRC EQP-TOLL CARR	(134,286.13)	(135,302.13)	(136,318.13)	(137,334.13)	(138,350.13)	(139,366.13)	(133,258.01)
3122323	CIRC EQP-OTHER	(678,262.35)	(682,999.35)	(687,736.35)	(692,473.35)	(697,211.35)	(701,948.35)	(673,403.59)
3122324	CIRC EQP-CONCENT	(357,059.20)	(363,567.20)	(370,075.20)	(376,583.20)	(383,091.20)	(389,600.20)	(350,329.49)
3122325	CIRC EQP-FIVER OPT	(168,201.84)	(172,575.84)	(176,949.84)	(181,323.84)	(185,697.84)	(190,071.84)	(164,056.72)
3123110	STATION APPARATUS	-	-	-	-	-	-	-
3123210	CUST PREMIS WIRING	-	-	-	-	-	-	-
3123410	LGE PVT BRCH EXCHG	-	-	-	-	-	-	-
3123510	PUBLIC TELE EQUIP	-	-	-	-	-	-	(22,733.96)
3123620	OTH TERMINAL EQUIP	(24.66)	(24.66)	(24.66)	(24.66)	(24.66)	(24.66)	(24.66)
3124110	POLES	(179,817.97)	(181,538.97)	(183,111.97)	(184,691.38)	(186,362.88)	(187,767.22)	(180,992.74)
3124211	AERIAL CAB-METAL	(1,209,711.74)	(1,222,185.74)	(1,233,651.74)	(1,245,424.74)	(1,256,908.74)	(1,254,383.45)	(1,196,280.14)
3124212	AERIAL CAB-NON-MET	-	-	-	-	-	-	-
3124213	DRP & BLCK-AERIAL	(448,604.28)	(456,001.28)	(463,300.77)	(470,505.08)	(472,150.96)	(464,787.29)	(443,578.94)
3124221	UNDRGR CAB-METAL	(273,530.16)	(277,207.16)	(280,884.16)	(284,561.16)	(288,239.16)	(291,916.16)	(269,852.04)
3124222	UNDRGR CAB-NON-MET	(26,237.08)	(27,078.08)	(27,919.08)	(28,758.08)	(29,600.08)	(30,440.08)	(25,395.78)
3124231	BURIED CAB-METAL	(5,235,685.53)	(5,294,851.53)	(5,354,008.53)	(5,413,314.21)	(5,472,753.37)	(5,489,345.70)	(5,182,422.80)
3124232	BURIED CAB-NON-MET	(196,288.44)	(200,386.44)	(204,483.44)	(208,580.44)	(212,678.44)	(216,776.44)	(192,595.59)
3124233	DRP & BLCK-BURIED	(517,397.75)	(527,577.75)	(538,511.70)	(549,091.70)	(560,896.70)	(571,774.70)	(508,261.49)
3124241	SUBMAR CAB-METAL	(3,895.00)	(3,928.00)	(3,962.00)	(3,996.00)	(4,027.00)	(4,061.00)	(3,861.71)
3124261	INTRABLDG CAB-MET	-	-	-	-	-	-	-
3124310	AERIAL WIRE	731.72	731.72	731.72	731.72	731.72	766.31	596.85
3124410	CONDUIT SYSTEMS	(112,054.66)	(113,240.66)	(114,425.66)	(115,610.66)	(116,795.66)	(117,981.66)	(110,867.07)
3114061	NONREG INVEST	(57,514.43)	(57,968.76)	(58,423.09)	(58,877.42)	(59,331.75)	(59,786.08)	(56,265.02)
3114063	NONREG LEASED INV	(179,738.10)	(186,402.10)	(193,066.10)	(227,620.10)	(235,435.10)	(251,664.10)	(180,523.93)
3200000	HELD FUT TEL USE	-	-	-	-	-	-	-
3300000	NONOPERATING PLANT	-	-	-	-	-	-	-
3410000	AMORT-CAPITAL LEAS	-	-	-	-	-	-	-
3420000	AMORT-LEASEHLD IMPRV	-	-	-	-	-	-	-
3500000	AMORT-INTANGIBLE	-	-	-	-	-	-	-

Quincy Telephone Company
 Total Company Balance Sheet A
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Account Number	Description	1997 July	1997 August	1997 September	1997 October	1997 November	1997 December	13 Mos. Ave. Balance
360000	AMORT-OTHER	-	-	-	-	-	-	-
360100	AMORT-TAX BEN-ACC	-	-	-	-	-	-	-
TOTAL ACCUM DEPR & AMORT		(13,529,057.84)	(13,707,512.17)	(13,874,947.94)	(14,067,686.67)	(14,262,152.54)	(14,312,267.99)	(13,378,314.50)
TOTAL ASSETS		22,875,467.75	22,947,942.13	22,936,239.59	22,977,005.43	23,146,952.36	22,952,614.04	22,601,192.55
LIABILITIES & STOCKHOLDERS EQUITY								
CURRENT LIABILITIES								
4010100	AP - AFFILIATED	391,457.61	272,143.01	236,633.57	264,224.47	241,998.14	250,202.03	286,935.53
4010200	AP - INTERSTATE	-	-	-	-	-	-	-
4010210	AP - IF TOLL BILLED	14,488.35	68,380.26	30,884.31	34,218.39	16,585.52	16,540.76	49,733.53
4010220	AP - I-X ACCESS SRVC	2,505.54	7,349.97	7,919.34	7,391.65	8,791.33	3,462.82	4,950.67
4010230	AP - NECA	260,720.33	270,675.46	275,160.19	271,715.12	270,629.19	283,589.89	256,319.67
4010231	NECA RDR OVER AUTH	45,900.00	45,900.00	44,500.00	44,500.00	37,310.50	44,431.11	42,140.09
4010240	AP - STATE POOLS	(88.28)	(88.28)	(88.28)	(88.28)	(88.28)	(88.28)	(88.28)
4010300	AP - OTHER	415,523.76	553,697.58	540,948.31	523,023.77	366,378.96	152,820.54	353,269.62
4010310	GIFT CERTIFICATES OUTSTAN	90.00	90.00	90.00	90.00	90.00	90.00	90.00
4020100	NIP - AFFILIATED	1,546,000.00	1,546,000.00	1,546,000.00	1,546,000.00	1,946,000.00	1,946,000.00	1,685,500.00
4020200	NIP - OTHER	-	-	-	-	-	-	-
4030000	ADVAN BILLG & PAY	329,855.47	334,352.39	338,964.57	339,958.98	317,684.26	308,229.35	328,966.43
4040000	CUSTOMER DEPOSITS	555.64	555.64	555.64	555.64	555.64	555.64	62,757.81
4050000	CURR MATURIT-LTD	230,373.94	230,373.94	230,373.94	230,373.94	230,373.94	242,321.64	230,871.76
4060000	CURR MATUR-CAP LSE	-	-	-	-	-	-	-
4070100	ACCRUED FIT	14,714.00	(17,814.00)	(6,433.00)	2,458.00	35,672.00	44,196.00	33,618.75
4070200	ACCRUED SIT	2,422.00	(2,998.00)	(2,793.00)	(1,350.00)	19,932.00	6,248.00	6,287.71
4080110	FIT WITHHELD	(301.42)	(301.42)	(301.42)	(301.42)	(301.42)	(301.42)	943.83
4080120	SIT WITHHELD	0.06	0.06	0.06	0.06	0.06	0.06	133.92
4080130	FICA TAX WITHHELD	(692.01)	(692.01)	(692.01)	(692.01)	(692.01)	(692.01)	91.19
4080140	Misc PAYROLL DEDUC	(1,131.69)	(1,131.69)	(1,131.69)	(1,131.69)	(1,131.69)	(1,131.69)	(652.37)
4080210	ST SALES TAX PAY	14,759.80	26,143.88	23,578.57	21,160.06	20,151.25	22,489.25	18,786.96
4080220	CITY SALES TAX PAY	1,430.75	1,863.16	1,893.13	1,553.41	1,904.65	1,662.41	1,057.05
4080230	FED EXISE TAX PAY	13,088.07	12,913.84	13,910.49	14,097.43	27,283.66	(1,133.53)	14,271.52
4080240	CITY FRAN TAX PAY	4,729.06	4,735.43	4,803.94	4,966.07	4,609.90	1,485.65	4,693.10
4080290	OTH SURCHG/TAX PAY	2,955.62	2,865.30	2,572.38	2,478.99	2,163.99	1,941.08	2,110.08
4080310	ACCR ST LIC TAX	-	-	-	-	-	-	-
4080320	ACCR FED UNEMP TAX	-	13.54	41.64	92.94	92.94	155.32	293.69
4080330	ACCR ST UNEMP TAX	(0.64)	2.24	8.21	19.07	19.07	32.33	68.97
4080340	ACCR FICA TAX	(5,566.68)	(2,036.36)	(9,849.74)	(26,551.40)	(7,005.05)	-	(4,239.08)
4080350	ACCR PSC ASSES TAX	5,117.35	5,659.29	6,369.39	7,079.39	7,789.39	8,499.39	4,700.16
4080360	ACCR PROPERTY TAX	146,580.00	167,520.00	188,460.00	209,400.00	(21,222.07)	-	94,206.49
4080400	OTHER ACCRUED TAX	-	-	-	-	-	-	-
4100000	DEFER OPER INC TAX	-	-	-	-	-	-	-
4100100	DEF FIT LIAB CURR	-	-	-	-	-	-	-
4100110	DEF FIT ASSET CURR	-	-	-	-	-	-	-
4100200	DEF SIT LIAB CURR	-	-	-	-	-	-	-
4100210	DEF SIT ASSET CURR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
4110000	DEFER NONOP INC TX	-	-	-	-	-	-	-
4120110	ACCR PAYROLL CURR	62,757.05	30,921.69	41,511.42	57,199.39	60,617.12	74,402.02	55,706.17
4120120	ACCR PAYROLL OTHER	(6,711.55)	(6,520.68)	(6,410.60)	(6,300.52)	(6,190.44)	(6,093.36)	(7,292.62)
4120130	COMPENS ABSENCE-VAC	(42,936.57)	(48,682.02)	(52,166.33)	(55,498.82)	(78,541.42)	-	(32,177.67)
4120140	COMP ABSENCE-SCK LV	(1,339.28)	798.16	1,972.02	2,911.58	3,038.11	-	(1,086.56)
4120150	COMPENS ABSENCE-HOL	(27,248.82)	(28,492.66)	(32,807.22)	(33,648.50)	(34,253.87)	-	(20,869.39)
4120210	ACCR INT-AFFIL	-	-	-	-	-	-	-
4120220	ACCR INT-OTHER	(14,915.62)	1,209.39	(4,946.88)	(19,304.66)	(1,959.29)	19,913.00	(4,237.76)
4130000	OTH CURRENT LIAB	41,178.93	47,519.12	64,341.33	59,468.53	67,320.15	39,751.15	40,936.84
TOTAL CURRENT LIABILITIES		3,446,331.77	3,522,927.33	3,473,873.28	3,500,070.58	3,555,612.29	3,461,147.57	3,508,998.81
LONG-TERM DEBT								
4210100	FUNDED DEBT-REA	(1,268.54)	(1,268.54)	(1,268.54)	(1,268.54)	(1,268.54)	-	178,296.30
4210200	FUNDED DEBT-RTB	7,887,101.36	7,882,321.86	7,876,374.59	7,840,684.35	7,834,608.11	7,818,862.56	7,504,598.21
4210300	FUNDED DEBT-FFB	1,010,250.17	1,010,250.17	998,663.44	998,663.44	998,663.44	984,257.62	1,013,996.60
4210400	FUNDED DEBT-OTHER	-	-	-	-	-	-	-
4210500	FUNDED DEBT-AFFILIATED	-	-	-	-	-	-	-
4220000	PREMIUM FUND DBT	-	-	-	-	-	-	-
4230000	DISCOUNT ON LTD	-	-	-	-	-	-	-
4250000	OBLIG UNO CAP LEAS	-	-	-	-	-	-	-

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

TDS TELECOM/Quincy Telephone

Response - Part I. - 2(B)

Quincy Telephone Company
 Total Company Average Capital Structure
 12/31/97

Account Number	Description	13 Mos. Ave. Balance
CAPITAL STRUCTURE COMPONENTS:		
LONG-TERM DEBT		
4050000	CURR MATURIT-LTD	230,871.76
4060000	CURR MATUR-CAP LSE	-
4210100	FUNDED DEBT-REA	178,298.60
4210200	FUNDED DEBT-RTB	7,534,598.21
4210300	FUNDED DEBT-FFB	1,013,996.60
4210400	FUNDED DEBT-OTHER	-
4210500	FUNDED DEBT-AFFILIATED	-
4220000	PREMIUM FUND DBT	-
4230000	DISCOUNT ON LTD	-
4250000	OBLIG UND CAP LEAS	-
4260000	ADV FRM AFFIL CO	-
4270000	OTHER LTD	-
	REGULATED LTD BEFORE ADJ.'S	<u>8,927,765.16</u>
LESS ADJUSTMENTS TO SPECIFIC SOURCES:		
1402100	INV RTB STK-CLS B	469,681.25
1407000	UNAMOR DBT ISS EXP	49,661.39
	REGULATED LONG-TERM DEBT BEFORE PRORATA ADJUSTMENTS	<u>8,408,422.52</u>
SHORT TERM DEBT		
4020100	N/P - AFFILIATED	1,685,500.00
4020200	N/P - OTHER	-
	TOTAL SHORT TERM DEBT	<u>1,685,500.00</u>
DEFERRED CREDIT PER FPSC ORDER		
4360000	BALANCE PER BOOKS ADJUSTMENT	-
	CORRECT BALANCE PER ORDER	<u>-</u>
CUSTOMER DEPOSITS		
4040000	CUSTOMER DEPOSITS	62,757.81
UNAMORTIZED ITC		
4320100	OPER ITC-PROVISION	1,380,223.00
4320200	OPER ITC-AMORT	(1,353,068.25)
	UNAMORTIZED ITC	<u>27,154.75</u>
COST FREE CAPITAL		

Quincy Telephone Company
 Total Company Average Capital Structure
 12/31/97

Account Number	Description	13 Mos. Ave. Balance
4100100	DEF. FIT LIAB. CURR	-
4100110	DEF FIT ASSET CURR	-
4100200	DEF. SIT LIAB. CURR	-
4100210	DEF SIT ASSET CURR	1.00
4340100	DEFER FIT LIAB (NON)	1,095,131.04
4340110	DEF FIT ASSET (NON)	(9,941.00)
4340200	DEFER FIT LIAB ADJ	28,615.83
4340210	DEF FIT ASSET ADJ	(5,115.83)
4340300	DEFER SIT-NONCURR	181,566.63
4340310	DEF SIT ASSET (NON)	(72.63)
4340400	DEFER SIT LIAB ADJ	2,795.92
4340410	DEF SIT ASSET ADJ	(2.00)
4361100	REGULATORY LIABILITY	14,621.75
LESS DEFERRED TAX ASSETS:		
1350100	DEF. FIT ASSET CURR.	-
1350200	DEF. SIT ASSET CURR.	-
1410100	DEF FIT NONCURRENT	-
1410200	DEF FIT REGULATORY ASSET	-
1410300	DEF SIT NONCURRENT	-
1410400	DEF SIT REGULATORY ASSET	-
1437100	REGULATORY ASSET	137,370.38
COST FREE CAPITAL BEFORE ADJ.'S		<u>1,170,230.33</u>
TAX EFFECT OF DEFERRED CREDIT ADJ.		-
COST FREE CAPITAL BEFORE PRO RATA ADJ.		<u>1,170,230.33</u>
STOCKHOLDER'S EQUITY		
4510100	CAPITAL STOCK-COMM	10,000.00
4510200	CAPITAL STOCK-PREF	-
4520000	ADDL PAID-IN CAP	1,006,953.88
4530000	TREASURY STOCK	-
4540000	OTHER CAPITAL	-
4550200	DIV DECLARED-COMM	-
4550300	DIV DECLARED-PREF	-
4550100	RETAINED EARN	7,265,594.06
	INC YR-TO-DATE	480,533.26
REGULATED EQUITY BEFORE ADJ.'S		<u>8,763,081.20</u>
ADJUSTMENTS TO SPECIFIC SOURCES:		
ADD: NON-UTILITY CREDITS		
4330100	NONOPER ITC-PROVIS	3,781.00
4330200	NONOPER ITC-AMORT	(3,781.00)
4350100	NCURR DEF NONOP FIT	-
4350200	NCURR DEF NONOP SIT	-
4370000	OTH JURIS LIAB-DEF	-
4310000	OTH LONG-TERM LIAB	-
TOTAL ADDS		<u>-</u>
DEDUCT: NON-UTILITY ASSETS		

Quincy Telephone Company
 Total Company Average Capital Structure
 12/31/97

Account Number	Description	13 Mos. Ave. Balance
1401000	INVEST IN AFFIL CO - OTH	-
1401100	INVEST IN AFFIL - BK VAL	-
1401200	INVEST IN AFFIL - EX CST	-
1401300	INVEST IN AFFIL - UN EAR	-
1401400	INVEST IN AFFIL - CELLUL	-
1402000	INVEST IN NONAFF CO	1,000 00
1406100	NONREG INVEST	59,786 10
1406200	NONREG MAT & SUPP	56,369 22
1406300	NONREG LEASED INV	363,856 26
3114061	NONREG INV RESERVE	(56,265 02)
3114063	NONREG LEASED INV RESERVE	(180,523 93)
1406400	NONREG WRK IN PROG	69,217 62
1410000	OTH NONCURR ASSETS	-
TOTAL DEDUCTIONS		<u>333,440 25</u>
NET INCOME EFFECT OF DEFERRED CREDIT ADJUSTMENT		-
REGULATED EQUITY BEFORE PRORATA ADJUSTMENTS		<u>8,429,640 95</u>
TOTAL CAPITAL BEFORE PRO RATA ADJ.'S		<u><u>19,783,706 36</u></u>

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

TDS TELECOM/Quincy Telephone

Response - Part I. 2(C)

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

2. Earnings Surveillance Report (ESR) Data

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

Response:

The following worksheets from the December 31, 1997 Earnings Surveillance Report have been provided:

- Cost of Long Term Debt
- Short Term Debt Interest Rate Calculations (Notes Payable - Affiliated)

Please note:

- The company used the current Florida PSC approved rate of return on equity of 11.65%, as authorized in Docket No. 920195-TL, Order No. PSC-94-0645-FOF-TL, Issued May 26, 1994.
- The company used a contractual rate of 6% for customer deposits.
- Deferred taxes were included as a cost free capital component.
- The company used a weighted average cost of 9.5% for Unamortized ITC. The rate was calculated from the December 1997 ESR balances and cost rates for long term debt, short term debt, and common equity as follows:

<u>Component</u> (a)	<u>Amount</u> (b)	<u>Percent</u> (c)	<u>Cost Rate</u> (d)	<u>ITC Cost Rate</u> (e) = c x d
LTD	\$5,858,494	45.393%	7.42%	3.4%
STD	1,174,357	9.099%	9.13%	0.8%
Equity	<u>5,873,277</u>	45.507%	11.65%	<u>5.3%</u>
	\$12,906,128		ITC Rate	9.5%

Information provided by: Jeffery Holt
Government & Regulatory Affairs

QUINCY TELEPHONE COMPANY
COST OF LONG TERM DEBT
12/31/97

1) Interest Expense 12 MTD:		
A/C 7510000 Interest on Funded Debt	620,759.62	
A/C 7530000 Amort. of Debt Issue	2,726.40	
		<u>623,486.02</u>
2) Long Term Debt Balance - 13 Month Average	8,927,765.10	
Less: Investment in RTB Stock Class B	(469,681.25)	
Unamortized Debt Issuance Expense	(49,661.39)	
		<u>8,408,422.52</u>
3) Cost of Long Term Debt (Ln 1/Ln 2)		<u>7.42%</u>

QUINCY TELEPHONE COMPANY
 SHORT-TERM DEBT INTEREST RATE CALCULATION (N/P - Affiliated)
 TWELVE MONTHS ENDED 12/31/97

Date	Days (A)	Balance (B)	Interest Rate (C)	Cost (D) (B*C*A/365)
1/1/97	84	1,638,000	8.75%	32,984.38
3/26/97	20	1,638,000	9.00%	8,077.81
4/15/97	15	2,138,000	9.00%	7,907.67
4/30/97	30	1,980,000	9.00%	14,646.58
5/30/97	31	1,780,000	9.00%	13,606.03
6/30/97	1	1,630,000	9.00%	401.92
7/1/97	29	1,636,000	9.00%	11,698.52
7/30/97	100	1,546,000	9.00%	38,120.55
11/7/97	55	1,946,000	9.00%	26,390.96
Total	<u>365</u>			<u>153,834.41</u>

Interest Expense 12 MTD 12/31/97:

Note Payable - Affiliated (TTF)
 Note Payable - Other

153,834.41

153,834.41

Short Term Debt Balance - 13 Month Average

1,685,500.00

Cost of Short Term Debt

9.13%

TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates

TDS TELECOM/Quincy Telephone

Response - Part I. 2(D)

Quincy Telephone Company
980000A-SP UNDOCKETED SPECIAL PROJECT:
Fair and Reasonable Rates

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

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

Response:

- Federal Income Tax = 35%
- State Income Tax = 5.5%
- State PSC Assessment = 0.15%
- State Licensing Tax Rate = 2.5% (this is a Gross Receipts Tax)
- Property Taxes = Varies by jurisdiction. Copies of invoices are attached
- Other = Account 72409. This account contains miscellaneous charges not imposed by a specific tax rate.

GADSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

**NOTICE OF
 PROPOSED
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 THIS IS NOT A BILL**

1997 REAL ESTATE PROPERTY

COF

3-16-24-54-1180-00061-0020
 QUINCY TELEPHONE CO
 P O BOX 189
 QUINCY FL 32353-0189

The taxing authorities which levy property taxes against your property will soon hold **Public Hearings** to adopt budgets and tax rates for the next year. The purpose of these **Public Hearings** is to receive opinions from the general public and to answer questions on the proposed tax change and budget **Prior To Taking Final Action**. Each taxing authority may **Amend or Alter** its proposals at the hearing.

DB 82 P 216 1/2 OF LOT 2
 BLOCK 61 IN GREENSBORO.

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held.
County 002	93.13	93.13	90.18	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools: By State Law	60.28	60.80	58.37	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	25.70	21.05	24.88	09/09/97 5:30 PM, WALKER BUILDING
CIT	16.63	18.63	16.14	09/08/97 7:00 PM, GARDNER HALL
Water Management District	.47	.47	.44	09/18/97, 5:05 PM CDT, DESTIN FL
Independent Special Districts				
Voter Approved Debt Payments	10.78	10.19	10.19	09/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	208.99	204.27	202.20	
	COLUMN 1*	COLUMN 2*	COLUMN 3*	*For details on independent special districts and voter approved debt, contact your tax collector at: 850-627-7255
Your Property value last year:	Market Value 9,313	Assessed Value 9,313	Exemptions	Taxable Value 9,313
Your Property value this year:	9,313	9,313		9,313

*SEE REVERSE SIDE FOR EXPLANATIONS

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT
35 CALHOUN STREET QUINCY, FL 32351 850-627-7168
 IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD.
 PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: **5-18-97**

YOUR FINAL TAX BILL MAY CONTAIN NON AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.

SAWSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

**NOTICE OF
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1997 REAL ESTATE PROPERTY

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 QUINCY FL 32353-0189

COPY

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GR 253 P 146
 COMM AT SEC OF SW 1/4 OF SE 1/4
 OF SECTION 11-2-4, RUN N 57.4
 FT TO N R/WAY BNDRY OF

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held.
County 000	75.00	75.00	72.62	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools: By State Law	48.55	48.97	47.01	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	20.70	16.95	20.04	09/09/97 5:30 PM, WALKER BUILDING
CITY	9.41	15.00	9.30	09/09/97 6:30 PM, QUINCY CITY HALL
Water Management District	.38	.38	.35	09/18/97, 5:05 PM CDT, DESIGN FL
Independent Special Districts				
Voter Approved Debt Payments	8.69	8.21	8.21	09/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	162.73	164.51	157.53	
	COLUMN 1*	COLUMN 2*	COLUMN 3*	

*For details on independent special districts and voter approved debt, contact your tax collector at 850-627-7255

Your Property value last year	Market Value	Assessed Value	Exemptions	Taxable Value	*SEE REVERSE SIDE FOR EXPLANATIONS
	7,500	7,500		7,500	
Your Property value this year	7,500	7,500		7,500	

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT
 3 S. CALHOUN STREET QUINCY, FL 32351 850-627-7168
 IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD.
 PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: 9-18-97

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GADSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

**NOTICE OF
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1997 REAL ESTATE PROPERTY

3-11-2N-4W-0000-06434-C100
 QUINCY TELEPHONE CO
 P O BOX 189
 QUINCY FL 32353-0189

COPY

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OR 253 P 147
 COMM AT SEC OF S 1/4 OF SE 1/4
 OF SECTION 11-2-4, RUN N 57-5
 FT TO L R/WAY BNDRY OF

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held.
County 006	15.00	15.00	14.52	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools				
By State Law	9.71	9.79	9.40	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	4.14	3.39	4.01	09/09/97 5:30 PM, WALKER BUILDING
CITY	1.88	3.00	1.86	09/09/97 6:30 PM, QUINCY CITY HALL
Water Management District	.08	.08	.07	09/18/97, 5:30 PM CDT, DESTIN FL
Independent Special Districts*				
Voter Approved-Debt Payments	1.74	1.64	1.64	05/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	32.55	32.90	31.50	
	COLUMN 1*	COLUMN 2*	COLUMN 3*	
Your Property value last year	Market value 1,500	Assessed Value 1,500	Exemptions	Taxable Value 1,500
Your Property value this year	1,500	1,500		1,500

*For details on independent special districts and voter approved debt, contact your tax collector at 850-627-7255

*SEE REVERSE SIDE FOR EXPLANATIONS

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3 S. CALHOUN STREET QUINCY, FL 32351 850-627-7168
- IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: **9-18-97**
- YOUR FINAL TAX BILL MAY CONTAIN NON AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY OR ANY SPECIAL DISTRICT.

SAGSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

**NOTICE OF
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1997 REAL ESTATE PROPERTY

3-11-2N-4W-0000-00340-0400
 QUINCY TELEPHONE CO
 P O BOX 189
 QUINCY FL 32353-0189

COPY

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OR 145 P 661 COMM AT SEC OF SW 1/4 OF SE 1/4 OF SEC 11 RUN N 37.4 FT TO N R/WAY LINE OF EXPERIMENT STATION ROAD, S 89

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held
County 006	1168.07	1168.07	1131.04	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools: By State Law	756.09	762.63	732.15	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	322.39	263.98	312.11	09/09/97 5:30 PM, WALKER BUILDING
CITY	146.48	233.61	144.84	09/09/97 6:30 PM, QUINCY CITY HALL
Water Management Dist*	5.84	5.84	5.48	09/18/97, 5:05 PM CDT, DESTIN FL
Independent Special Districts*				
Voter Approved-Debt Payments	135.26	127.79	127.79	09/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	2534.13	2561.92	2453.41	*For details on independent special districts and voter approved debt, contact your tax collector at 850-627-7255
	COLUMN 1*	COLUMN 2*	COLUMN 3*	
Your Property value last year	Market Value 116,807	Assessed Value 116,807	Exemptions	Taxable Value 116,807
Your Property value this year	116,807	116,807		116,807

*SEE REVERSE SIDE FOR EXPLANATIONS

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3 S. CALHOUN STREET QUINCY, FL 32351 850-627-7168
 * IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD.
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SAWSDEN COUNTY TAXING AUTHORITY
P O BOX 585
QUINCY, FLORIDA 32353-0585

**NOTICE OF
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3-07-2N-3W-0730-00000-0690
QUINCY TELEPHONE CO
P O BOX 189
QUINCY FL 32353-0189

COPY

The taxing authorities which levy property taxes against your property will soon hold **Public Hearings** to adopt budgets and tax rates for the next year. The purpose of these **Public Hearings** is to receive opinions from the general public and to answer questions on the proposed tax change and budget **Prior To Taking Final Action.** Each taxing authority may **Amend or Alter** its proposals at the hearing.

CR 95 P 420 E 1/2 OF LOT 69 L
E 1/3 OF LOT 70 ORIGINAL
QUINCY

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held:
County 006	4630.72	4680.72	4532.34	09/15/97 6:00 PM GU SQUARE COMPLEX
Public Schools: By State Law	2997.47	3056.04	2933.88	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	1278.08	1057.84	1250.69	09/09/97 5:30 PM, WALKER BUILDING
CITY	580.69	936.14	580.41	09/09/97 6:30 PM, QUINCY CITY HALL
Water Management District	23.15	23.40	21.95	09/18/97, 5:05 PM CDT, DESTIN FL
Independent Special Districts*				
Voter Approved Debt Payments	536.24	512.07	512.07	09/15/97 6:00 PM GU SQUARE COMPLEX
Total Property Taxes	10046.35	10266.21	9831.34	
	COLUMN 1*	COLUMN 2*	COLUMN 3*	*For details on independent special districts and voter approved debt, contact your tax collector at: 850-627-7255
Your Property value last year:	Market Value 463,072	Assessed Value 463,072	Exemptions	Taxable Value 463,072
Your Property value this year:	468,072	468,072		468,072

*SEE REVERSE SIDE FOR EXPLANATIONS

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT
3 S. CALHOUN STREET QUINCY, FL 32351 850-627-7166
IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD
PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: **9-18-97**

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SADSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

**NOTICE OF
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 PROPERTY TAXES
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 THIS IS NOT A BILL**

1997 REAL ESTATE PROPERTY

3-07-2N-3W-0730-00 000-0202
 QUINCY TELEPHONE CO
 P O BOX 189
 QUINCY FL 32353-0189

COPY

The taxing authorities which levy property taxes against your property will soon hold **Public Hearings** to adopt budgets and tax rates for the next year.

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OR 42, P. 103 OR 48, P. 511
 BEGIN AT SEC OF LOT 20,
 ORIGINAL QUINCY RUN W. 100
 FT., N. 100 FT., E. 100 FT.,

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held.
County 006	175.72	175.72	170.15	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools: By State Law	113.74	114.73	110.14	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	48.50	39.71	46.95	09/09/97 5:30 PM, WALKER BUILDING
CITY	22.04	35.14	21.79	09/09/97 6:30 PM, QUINCY CITY HALL
Water Management District	.88	.88	.82	09/18/97, 5:05 PM CDT, DESTIN FL
Independent Special Districts*				
Voter Approved-Debt Payments	20.35	19.22	19.22	09/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	381.23	385.40	369.07	*For details on independent special districts and voter approved debt contact your tax collector at: 850-627-7255
	COLUMN 1*	COLUMN 2*	COLUMN 3*	
Your Property value last year:	Market Value 17,572	Assessed Value 17,572	Exemptions	Taxable Value 17,572
Your Property value this year:	17,572	17,572		17,572

*SEE REVERSE SIDE FOR EXPLANATIONS

- IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT
3 S. CALHOUN STREET QUINCY, FL 32351 850-627-7168
 - IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD
 PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE **9-18-97**

- YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT

GADSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

**NOTICE OF
 PROPOSED
 PROPERTY TAXES
 DO NOT PAY
 THIS IS NOT A BILL**

1997 REAL ESTATE PROPERTY

2-32-3N-4W-0430-00066-0040
 QUINCY TELEPHONE CO
 P O BOX 189
 QUINCY FL 32353-0189

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OR 25, P. 36 LOT 4, BLK. 66
 GREINA.

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held
County 003	528.18	528.18	571.44	09/15/97 6:00 PM GU SQUARE COMPLEX
Public Schools: By State Law	341.89	344.85	331.06	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	145.78	119.37	141.13	09/09/97 5:30 PM, WALKER BUILDING
CITY	105.64	105.64	99.47	09/16/97 7:00 PM, GREINA CITY HALL
Water Management District	2.64	2.64	2.48	09/18/97, 5:05 PM CDT, DESTIN FL
Independent Special Districts				
Voter Approved Debt Payments	61.16	57.78	57.76	09/15/97 6:00 PM GU SQUARE COMPLEX
Total Property Taxes	1185.29	1158.46	1143.36	*For details on independent special districts and voter approved debt, contact your tax collector at: 850-627-7255
	COLUMN 1*	COLUMN 2*	COLUMN 3*	
Your Property value last year	Market Value 52,818	Assessed Value 52,818	Exemptions	Taxable Value 52,818
Your Property value this year	52,818	52,818		52,818

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1997 TANGIBLE PERSONAL PROPERTY

07440-000
QUINCY TELEPHONE CO
P O BOX 189
QUINCY FL 32353-0189

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LCTN: COUNTY 107 W FRANKLIN ST
QUINCY FLORIDA

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held.
County 007	5380.51	5406.44	5235.06	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools: By State Law	3482.80	3529.86	3388.76	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	1485.02	1221.86	1444.60	09/09/97 5:30 PM, WALKER BUILDING
Water Management District	26.90	27.03	25.36	09/18/97 5:05 PM, CDT, DESTIN FL
Independent Special Districts				
Voter Approved Debt Payments	623.06	591.46	591.46	09/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	10998.29	10776.65	10685.24	*For details on independent special districts and voter approved debt, contact your tax collector at 850-627-7255
	COLUMN 1*	COLUMN 2*	COLUMN 3*	
Your Property value last year	Market Value 538,051	Assessed Value 538,051	Exemptions	Taxable Value 538,051
Your Property value this year	540,644	540,644		540,644

*SEE REVERSE SIDE
FOR EXPLANATIONS

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1001
 GADSDEN COUNTY TAXING AUTHORITY
 P O BOX 585
 QUINCY, FLORIDA 32353-0585

1001

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07420-000
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LCTN: QUINCY 107 W FRANKLIN ST
 QUINCY FLORIDA

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held	
County 005	96772.86	96028.76	92984.65	09/15/97	6:00 PM QU SQUARE COMPLEX
Public Schools					
By State Law	62641.07	62697.18	60190.83	09/09/97	5:30 PM, WALKER BUILDING
By Local Board	26709.31	21702.50	25658.88	09/09/97	5:30 PM, WALKER BUILDING
CITY	12135.32	19205.75	11907.57	09/09/97	6:30 PM, QUINCY CITY HALL
Winter Management District	483.86	480.14	450.37	09/18/97	5:05 PM, CDT, DESTIN FL
Independent Special Districts					
Voter Approved Debt Payments	11206.30	10505.55	10505.55	09/15/97	6:00 PM QU SQUARE COMPLEX
Total Property Taxes	209948.72	210619.86	201697.85	*For details on independent special districts and voter approved debt, contact your tax collector at: 850-627-7255	
	COLUMN 1*	COLUMN 2*	COLUMN 3*		
Your Property value last year	Market Value 9,677,286	Assessed Value 9,677,286	Exemptions	Taxable Value 9,677,286	*SEE REVERSE SIDE FOR EXPLANATIONS
Your Property value this year	9,602,876	9,602,876		9,602,876	

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07410-000
 QUINCY TELEPHONE CO
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 QUINCY FL 32353-0189

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LC TN: GREENS 107 W FRANKLIN ST

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	Your taxes this year if no budget change is made	A public hearing on the proposed taxes and budget will be held.
County 002	5380.51	5406.44	5235.06	09/15/97 6:00 PM QU SQUARE COMPLEX
Public Schools By State Law	3482.80	3529.86	3388.76	09/09/97 5:30 PM, WALKER BUILDING
By Local Board	1485.02	1221.86	1444.60	09/09/97 5:30 PM, WALKER BUILDING
CITY	1076.10	1081.29	1053.23	09/08/97 7:00 PM, GARDNER HALL
Water Management District	26.90	27.03	25.36	09/18/97 5:05 PM, COT, DESTIN FL
Independent Special Districts				
Voter Approved Debt Payments	623.06	591.46	591.46	09/15/97 6:00 PM QU SQUARE COMPLEX
Total Property Taxes	12074.39	11857.94	11736.47	
	COLUMN 1*	COLUMN 2*	COLUMN 3*	
Your Property value last year.	Market Value 538,051	Assessed Value 538,051	Exemptions	Taxable Value 538,051
Your Property value this year.	540,644	540,644		540,644

*For details on independent special districts and voter approved debt, contact your tax collector at: **850-627-7255**

***SEE REVERSE SIDE FOR EXPLANATIONS**

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**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

TDS TELECOM/Quincy Telephone

Response - Part I. 3A (1) & (2)

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

3. Separations Data

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

1. Interstate - prepare as usual, i.e. SLU, appropriate weighted DEM, 25% gross allocator, etc.
2. Intrastate -
 - a. Use an unweighted DEM for interLATA and intraLATA operations.
 - b. Use SLU in place of SPF for interLATA and intraLATA operations.
 - c. Do not include RTB stock, materials and supplies, or customer deposits in rate base.
 - d. Use the amount of working capital shown on the ESR in place of the cash working capital in the cost study.
 - e. Use 11.25% for the rate of return.

Response:

The requested information has been provided with this response.

Information provided by: Jeff Jung
Government & Regulatory Affairs

SUMMARY

UNDOCKETED SPECIAL PROJECT

Requested by: Timothy Devlin
 Director, Auditing & Financial Analysis
 For the Departments of
 Auditing & Financial Analysis
 Division of Communications
 State of Florida Public Service Commission

In response to a data request dated June 19, 1998 we have conducted the Quincy FL Cost Study in accordance with the requirements of Part I - Embedded Cost Data, Section 3.

The Part 36 results reflect the following assumptions:

- The Interstate Traffic Factors remained unchanged
- The Interstate DEM factors applied were unweighted
- The Intrastate SLU was applied in place of SPF
- RTB Stock, Materials & Supplies and Customer deposits were excluded
- Rather than the using the calculated Cash Working Capital, the 12/97 Earnings Surveillance Total Working Capital Allowance was applied
- An 11.25% Rate of Return was used

3A	DESCRIPTION	MESSAGE TOLL				EXCHANGE	
		INTRALATA	INTERLATA	INTRALATA	INTERLATA		
	TOTAL REVENUE REQUIREMENT	A	525853	719672	155486	79799	5276919
	TOTAL REVENUE REQUIREMENT	B	573258	865408	156713	80605	5248429
	IMPACT OF SEC. 3 REQUIREMENTS (A-B)		-47405	-145735	-1227	-806	28490
3B	1997 Minutes of Use						
			3886595				IntraLATA MOU
			12564525				InterLATA MOU

Quincy (FL) Telephone Co.

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Qury (F.) Telephone Co
5-1-97

REVENUE REQUIREMENT SUMMARY

5-1-97

LN	DESCRIPTION	TOTAL OPERATING BASIS	MESSAGE TOL		SPECIAL ACCESS		INTERSTATE		INTRA-STATE		FAS	EXCHANGE
			INTL	INTL	INTL	INTL	INTL	INTL	INTL	INTL		
1	REVENUE REQUIREMENT SUMMARY											
2	NET INVESTMENT FOR SETTLEMENTS	1601512	0	371742	0	111957	67754	67747	25378	153813	0	1058441
3	RATE OF RETURN	11.2500%	N/A	11.2500% N/A	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500% N/A	11.2500%	11.2500%
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	1603290	0	424229	0	12548	93203	102248	20246	18429	0	1191886
5	NET RETURN FOR SETTLEMENTS	1603290	0	424229	0	12548	93203	102248	20246	18429	0	1191886
6	FEDERAL OPERATING INCOME TAX	68210	0	151251	0	4541	24133	26231	10273	6588	0	475238
7	LESS FEDERAL ITC AMORTIZATION	22911	0	5087	0	152	1197	1233	363	234	0	14640
8	NET FEDERAL INCOME TAX	54299	0	146114	0	4384	32146	35158	9847	6352	0	410598
9	STATE AND LOCAL INCOME TAX	10640	0	24016	0	710	5396	5778	1637	1043	0	67469
10	LESS STATE ITC AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0
11	NET STATE INCOME TAX	10640	0	24016	0	710	5396	5778	1637	1043	0	67469
12	OPERATING EXPENSE AND TAX	648334	0	144442	0	54089	43743	71497	11818	54326	0	3562179
13	OTHER ALLOWABLE EXPENSES	19035	0	4398	0	181	1462	2824	373	145	0	9650
14	UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0	0
15	BASES FOR GROSS RECEIPTS TAX	3120628	0	2141955	0	71963	57254	84044	156271	80526	0	5241981
16	GROSS RECEIPTS TAX RATE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%
17	GROSS RECEIPTS TAX	8557	0	2691	0	89	724	1063	193	99	0	6448
18	TOTAL REVENUE REQUIREMENT	9138334	0	2141959	0	71963	57258	85448	156713	80605	0	5240429

NOTE A. INCLUDES NET TEL PLANT FROM SCH 5-2 LN 33 LESS AC'S 2004, 2006, 2007 AND 1402 OTHER THAN WTB STOCK

OPTIONAL GROSS UP INCOME TAX CALCULATION

20	RETURN ON INVESTMENT	1869290	0	424229	0	12548	93203	102248	20246	18429	0	1191886
21	INTEREST AND RELATED ITEMS EXCL NON OTR	695688	0	154683	0	4615	25599	28133	10670	6894	0	443304
22	OTHER INCOME ADJUSTMENTS	90271	0	20043	0	417	4714	4863	1428	870	0	57685
23	TOTAL INCOME ADJUSTMENTS	604477	0	134039	0	3998	30885	33270	9242	5963	0	387519
24	FEDERAL ITC AMORTIZATION	22911	0	5087	0	152	1197	1233	363	234	0	14640
25	FEDERAL TAXABLE INCOME	1240962	0	280852	0	8434	32222	67544	18961	12232	0	788727
26	FEDERAL INCOME TAX	666210	0	151201	0	4541	24143	26231	10270	6588	0	425238
27	FEDERAL SURTAX ALLOCATION - OPERATING	0	0	0	0	0	0	0	0	0	0	0
28	NET FEDERAL INCOME TAX BEFORE ITC	666210	0	151201	0	4541	24143	26231	10270	6588	0	425238
29	STATE ITC AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0
30	STATE TAXABLE INCOME	1821961	0	412840	0	12278	92708	89281	27789	17628	0	1158237
31	STATE INCOME TAX	10640	0	24016	0	720	5396	5778	1617	1043	0	67469
32	STATE SURTAX EXEMPTION	0	0	0	0	0	0	0	0	0	0	0
33	NET STATE INCOME TAX BEFORE ITC	10640	0	24016	0	720	5396	5778	1617	1043	0	67469

Quryk (U) Telephone Co
S-2 (M)

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

S-2 (M)

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRASTATE		EAS	EXCHANGE	OTHER				
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS							
						INTRALATA	INTERLATA	INTRALATA	INTERLATA							
NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES	2110		2099910	5.3 LN 10	0	53211	0	20996	15454	190366	40513	29912	0	1876478	0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		3964918	5.4 LN 32	0	896524	0	0	348278	0	0	0	0	2619461	0
3	OPERATOR SYSTEMS EQUIPMENT	2220		0	5.4 LN 41	0	0	0	0	0	0	0	0	0	0	0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		408290	5.4 LN 78	0	68111	0	48174	84710	14979	10947	77441	0	2113810	0
5	INFORMATION ORG-TERM EQUIPMENT	2110		27796	5.3 LN 17	0	5689	0	287	4151	0	0	0	0	15507	0
6	CABLE AND WIRE FACILITIES	1410		1681793	5.3 LN 42	0	3948144	0	114326	122261	876702	248639	176772	0	11968279	0
7	TANGIBLE ASSETS	2000		0	5.3 LN 29	0	0	0	0	0	0	0	0	0	0	0
8	INTANGIBLE ASSETS	2000		0	5.3 LN 36	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT IN SERVICE - AC 2001			2784427		0	6182169	0	190545	1450000	1698024	443275	294184	0	17727345	0
10	% DISTRIBUION			100.000%		0.000%	22.202%	0.000%	0.684%	5.225%	5.383%	1.633%	1.020%	0.000%	63.896%	0.000%
11	PROPERTY HELD FOR FUTURE USE	2002		607	5.4 LN 9	0	1336	0	41	314	324	35	51	0	3645	0
12	PLANT UNDER CONSTR - SHORT TERM	2003		1368946	5.4 LN 15	0	333945	0	5368	71335	73614	21683	13972	0	874748	0
13	PLANT UNDER CONSTR - LONG TERM	2004		0	5.4 LN 21	0	0	0	0	0	0	0	0	0	0	0
14	TELEPHONE PLANT ADJUSTMENT	2005		0	5.4 LN 27	0	0	0	0	0	0	0	0	0	0	0
15	NONOPERATING PLANT	2006		0	DRECT	0	0	0	0	0	0	0	0	0	0	0
16	GOODWILL	2007		0	DRECT	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL PROPERTY PLANT & EQUIPMENT			23218990		0	6487400	0	199955	1520849	1572042	46273	298218	0	18670779	0
18	% DISTRIBUTION			100.000%		0.000%	22.202%	0.000%	0.684%	5.225%	5.383%	1.633%	1.020%	0.000%	63.896%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		12044205	5.7 LN 18	0	2672365	0	89306	642911	630953	198330	128125	0	7694005	0
20	ACCUM DEPRECIATION - FUTURE USE	3200		0	5.7 LN 19	0	0	0	0	0	0	0	0	0	0	0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		0	5.7 LN 23	0	0	0	0	0	0	0	0	0	0	0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		0	5.7 LN 24	0	0	0	0	0	0	0	0	0	0	0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMEN	3600		0	5.7 LN 25	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING DEFERRED INCOME TAX - NET			1040004	5.7 LN 32	0	232673	0	7116	54442	52999	16476	12614	0	964482	0
25	CUST. DEP. OTHER DEF CRS NET & LT LIAB			60996	5.7 LN 38	0	15542	0	483	3799	4482	1121	681	0	42978	0
26	NET TELEPHONE PLANT			16265685		0	3568571	0	106440	824687	881508	248271	158733	0	10279311	0
27	% DISTRIBUTION			100.000%		0.000%	22.713%	0.000%	0.652%	5.132%	5.488%	1.532%	0.995%	0.000%	63.382%	0.000%
28	MATERIALS AND SUPPLIES	1220		99789	5.4 LN 31	0	22383	0	719	2087	4953	1472	1047	0	88128	0
29	INVESTMENT IN NONAFFILIATED COS	1402		388835	5.4 LN 33	0	86555	0	2668	20371	20987	6175	3979	0	246102	0
30	OTHER NONCURRENT ASSETS	1410		0	5.4 LN 34	0	0	0	0	0	0	0	0	0	0	0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		0	5.4 LN 35	0	0	0	0	0	0	0	0	0	0	0
32	ETXAL ACCESS EQUIPMENT	1439		0	5.4 LN 36	0	0	0	0	0	0	0	0	0	0	0
33	OTHER JURISDICTIONAL ASSETS	1500		0	5.4 LN 37	0	0	0	0	0	0	0	0	0	0	0
34	CASH WORKING CAPITAL		XXXX	60623		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			16615972		0	3737142	0	111867	847154	907447	252918	162813	0	10254041	0
36	% DISTRIBUTION			100.000%		0.000%	22.4913%	0.000%	0.6724%	5.0965%	5.4613%	1.532%	0.9859%	0.000%	63.7614%	0.000%

Quincy Bell Telephone Co
5-3191

OTHER TELECOMMUNICATIONS PLANT

LN	DESCRIPTION	AC	CAT	TOTAL COMBAN	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		MESSAGE TOLL INTRALATA	SPECIAL ACCESS INTRALATA	MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTERLATA	EAS	EXCHANGE QT-D
						INTRALATA	INTERLATA	INTRALATA	INTERLATA						
BASIS FOR GENERAL SUPPORT FACILITIES															
1	CLASS A SEPARATIONS														
2	BIG THREE EXPENSES			278674		0	68750	0	2574	20404	53073	22582	0	0	142014
3	% DISTRIBUTION			100.000000%		0.0000%	24.5610%	0.0000%	9.198%	7.481%	19.064%	8.124%	0.0000%	0.0000%	50.880%
4	CLASS B SEPARATIONS														
5	CODE 101 AND C&WP			2486417		0	553115	0	17449	937548	1740837	364507	0	0	1591507
6	% DISTRIBUTION			100.000000%		0.0000%	22.2529%	0.0000%	0.6947%	5.2255%	5.3833%	1.4639%	0.0000%	0.0000%	63.8965%
LAND AND SUPPORT ASSETS															
7	CLASS A COMPANIES					0	0	0	0	0	0	0	0	0	0
8	CLASS B COMPANIES			2936670	LN 14-DIRECT	0	652071	0	20298	13414	15836	46113	29572	0	1876478
9	DIRECT ASSIGNED NON-ACCESS			0	DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	TOTAL LAND AND SUPPORT ASSETS			2936670		0	652071	0	20298	13414	15836	46113	29572	0	1876478
11	% DISTRIBUTION			100.000000%		0.0000%	22.2529%	0.0000%	0.6947%	5.2255%	5.3833%	1.5833%	1.0206%	0.0000%	63.8965%
GEN SUPPORT ASSETS, CODE INFORMATION															
12	ORIG TERM AND C&WP			2784427		0	670219	0	190545	145500	1486524	441019	264184	0	17752185
13	% DISTRIBUTION			100.000000%		0.0000%	22.2629%	0.0000%	0.6847%	5.2255%	5.3833%	1.5833%	1.0206%	0.0000%	63.8965%
TANGIBLE ASSETS															
CAPITAL LEASES															
15	GENERAL SUPPORT					0	0	0	0	0	0	0	0	0	0
16	CENTRAL OFFICE EQUIP					0	0	0	0	0	0	0	0	0	0
17	INFORMATION ORIG-TERM					0	0	0	0	0	0	0	0	0	0
18	CABLE AND WIRE FACILITIES					0	0	0	0	0	0	0	0	0	0
19	UN-DISTRIBUTED					0	0	0	0	0	0	0	0	0	0
20	SUBTOTAL CAPITAL LEASES					0	0	0	0	0	0	0	0	0	0
LEASEHOLD IMPROVEMENTS															
21	GENERAL SUPPORT					0	0	0	0	0	0	0	0	0	0
22	CENTRAL OFFICE EQUIP					0	0	0	0	0	0	0	0	0	0
23	INFORMATION ORIG-TERM					0	0	0	0	0	0	0	0	0	0
24	CABLE AND WIRE FACILITIES					0	0	0	0	0	0	0	0	0	0
25	UN-DISTRIBUTED					0	0	0	0	0	0	0	0	0	0
26	SUBTOTAL LEASEHOLD IMPROVEMENTS					0	0	0	0	0	0	0	0	0	0
27	TOTAL TANGIBLE ASSETS					0	0	0	0	0	0	0	0	0	0
28	% DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
GEN SUPPORT ASSETS, CODE INFORMATION															
29	ORIG TERM, C&WP AND TANGIBLE ASSETS			2784427		0	670219	0	190545	145500	1486524	441019	264184	0	17752185
30	% DISTRIBUTION			100.0000%		0.0000%	22.2629%	0.0000%	0.6847%	5.2255%	5.3833%	1.5833%	1.0206%	0.0000%	63.8965%
INTANGIBLE ASSETS															
31	ALLOCATED					0	0	0	0	0	0	0	0	0	0
32	DIRECT ASSIGNMENT					0	0	0	0	0	0	0	0	0	0
33	TOTAL INTANGIBLES					0	0	0	0	0	0	0	0	0	0
34	% DISTRIBUTION			0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		EAS	EXCHANGE	OTHER
						MESSAGE TOLL	MESSAGE TOLL	INTRALATA	INTRALATA	INTRALATA	INTRALATA			
SEPARATION FACTORS														
1	STANDARD WORK SECONDS			0.000%										
2	COMBINED TOLL AND LOCAL BOARDS			0.000%										
3	SEPARATE TOLL AND LOCAL BOARDS			0.000%										
4	DVA BOARDS			0.000%										
5	DDB BOARDS			0.000%										
6	DIRECTORY ASSISTANCE BOARDS			0.000%										
7	TSPS COMPLEX			0.000%										
8	SERVICE OBSERVING TOLL MOUNTS			0.000%										
9	PROCESSOR REAL TIME HTA			0.000%										
10	PROCESSOR REAL TIME TSPS COMPLEX			0.000%										
11	REL MOUNTS - TANCEM SWITCHING			0.000%										
12	REL MOUNTS - OTHER			0.000%										
13	DIAL EQUIPMENT MOUNTS (DEM)			100.000%										
14	REL MOUNTS - EXCHANGE TRUNK			0.000%										
15	HOST REMOTE MOUNTS			100.000%										
16	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%										
COE BOOK COST														
17	OPERATOR SYSTEMS EQUIPMENT													
18	MANUAL SWITCHBOARDS		2220 17											
19	COMBINED TOLL AND LOCAL													
20	SEPARATE TOLL SWBD													
21	SEPARATE DSA BOARDS													
22	SEPARATE DDB BOARDS													
23	DIRECT ASSIGNMENT													
24	SUBTOTAL MANUAL BOARDS													
25	% DISTRIBUTION			0.000%										
AUXILIARY SWITCHBOARDS														
26	DIRECTORY ASSISTANCE													
27	INTERCEPT													
28	TOLL RATE AND ROUTE													
29	SUBTOTAL AUXILIARY BOARDS													
30	% DISTRIBUTION			0.000%										
SERVICE OBSERVING														
31	TOLL													
32	EXCHANGE													
33	DIRECT ASSIGNMENT													
34	SUBTOTAL SERVICE OBSERVING													
35	% DISTRIBUTION			0.000%										
TRAFFIC SERVICE POSITIONS														
36	OPERATOR													
37	REMOTE TRUNK ARRANGEMENT													
38	OTHER													
39	SUBTOTAL TSPS													
40	% DISTRIBUTION			0.000%										
41	TOTAL OPERATOR SYSTEMS EQUIPMENT													
42	% DISTRIBUTION			0.000%										

Quincy (F1) Telephone Co
3-4-2002

CENTRAL OFFICE EQUIPMENT SEPARATIONS

3-4-2002

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	MESSAGE TOLL		INTERSTATE		SPECIAL ACCESS		INTRA-STATE		EAS	EXCHANGE	OTHER
						N/A	%	N/A	%	N/A	%	N/A	%			
2210	TANDEM SWITCHING EQUIPMENT	20														
43	ACCESS	21			0 IN 11-DIRECT	0	0	0	0	0	0	0	0	0	0	0
44	NON ACCESS	22			0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
45	OTHER	23			0 IN 11-DIRECT	0	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	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%
2211	LOCAL SWITCHING EQUIPMENT	30														
48	ACCESS	31			995545 AL 11	0	8222	34565	0	16667	34565	0	261461	0	261461	0
49	EQUAL ACCESS	32			11433 S R N 3	0	822	3211	0	0	0	0	0	0	0	0
50	SUBTOTAL LOCAL SWITCHING				996678	0	8653	34876	0	16667	34565	0	261461	0	261461	0
51	% DISTRIBUTION				100.000%	0.000%	22.451%	87.549%	0.000%	2.942%	87.058%	0.000%	96.958%	0.000%	96.958%	0.000%
52	TOTAL SWITCHING EQUIPMENT				996678	0	8653	34876	0	16667	34565	0	261461	0	261461	0
53	% DISTRIBUTION				100.000%	0.000%	22.451%	87.549%	0.000%	2.942%	87.058%	0.000%	96.958%	0.000%	96.958%	0.000%
2220	CENTRAL OFFICE TRANSMISSION	40														
54	EXCHANGE CIRCUIT	41			11935 AL 11 N 10	0	0	8043	0	7721	1930	0	0	0	0	0
55	EXCHANGE LINE WIDE BAND	42			16043 DIRECT	0	0	0	0	0	0	0	0	0	16043	0
56	EACH TRUNK - EAS	421			0 AL 11 N 12	0	0	0	0	0	0	0	0	0	0	0
57	EACH TRUNK - WIDE BAND	422			0 LN 14-DIRECT	0	0	0	0	0	0	0	0	0	0	0
58	EACH TRUNK - BASIC	423			0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
59	EACH TRUNK - SPECIAL	424			263091 AL 11 N 2	0	83140	40337	132286	29744	25415	0	1760402	0	1760402	0
60	SUBSCRIBER LINE - BASIC	431			0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
61	SUBSCRIBER LINE - SPECIAL	432			280819	0	83140	0	18209	40337	37466	27345	0	1820833	0	1820833
62	SUBTOTAL EXCHANGE CIRCUIT				100.000%	0.000%	22.491%	0.000%	0.643%	1.457%	4.703%	1.333%	0.000%	0.000%	0.000%	68.385%
63	% DISTRIBUTION															
64	INTEREXCHANGE CIRCUIT	42														
65	FURNISHED OTHERS - INTERSTATE	421			0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
66	WIDE BAND	422			29481 AL 11 N 14	0	0	13446	0	12928	2227	0	0	0	0	0
67	OTHER - BASIC	423			963146 AL 11 N 6	0	5637	0	17339	78297	5623	66893	0	0	0	0
68	OTHER - SPECIAL	424			0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
69	NON ACCESS	424			0 DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
70	SUBTOTAL INTEREXCHANGE CIRCUIT				964729	0	5637	0	30625	78297	5623	106381	50296	0	0	0
71	% DISTRIBUTION				100.000%	0.000%	0.627%	0.000%	3.196%	79.716%	0.584%	10.896%	5.026%	0.000%	0.000%	0.000%
72	HOST REMOTE CIRCUIT	43														
73	EXCLUDING WAITS	431			264842 LN 15-DIRECT	0	46274	0	8276	16968	0	0	0	0	16974	0
74	CLOSED END WAITS	432			0 DIRECT	0	0	0	0	0	0	0	0	0	0	0
75	SUBTOTAL HOST REMOTE CIRCUIT				264842	0	46274	0	8276	16968	0	0	0	0	16974	0
76	% DISTRIBUTION				100.000%	0.000%	17.861%	0.000%	0.000%	3.136%	0.000%	0.000%	0.000%	0.000%	72.864%	0.000%
77	EQUIPMENT RENTED OTHERS				0 LN 15-DIRECT	0	0	0	0	0	0	0	0	0	0	0
78	TOTAL TRANSMISSION EQUIPMENT				406626	0	66511	0	40514	84750	15438	15347	77441	0	2113810	0
79	% DISTRIBUTION				100.000%	0.000%	16.348%	0.000%	1.254%	20.874%	3.803%	3.546%	1.802%	0.000%	51.965%	0.000%
80	TOTAL CENTRAL OFFICE EQUIPMENT				803258	0	157525	0	49574	94816	52324	14987	77441	0	473271	0
81	% DISTRIBUTION				100.000%	0.000%	19.484%	0.000%	6.101%	11.810%	6.543%	3.942%	0.000%	0.000%	58.301%	0.000%

Quincy (FL) Telephone Co
5/4/1971

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

5/4/1971

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		MESSAGE TOLL	SPECIAL ACCESS	SPECIAL ACCESS	INTERLATA	INTERLATA	INTERLATA	INTERLATA	TAX	EAS	EXCHANGE	OTHER	
						MESSAGE TOLL	SPECIAL ACCESS	INTERLATA	INTERLATA												INTERLATA
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	5.2 LN 10	0.000%	22.220%	0.000%	0.684%	5.2725%	5.3832%	1.3835%	1.020%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
2	CABLE AND WIRE FACILITIES	2410		100.000%	5.5 LN 43	0.000%	23.827%	0.000%	0.720%	2.051%	4.9634%	1.476%	1.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
3	EQUAL ACCESS MOUNTS			100.000%	94P/7	N/A	71.935%	0.000%	0.000%	0.000%	28.965%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.000%	
OTHER TELECOMMUNICATIONS PLANT																					
4	PROPERTY HELD FOR FUTURE USE	3002																			
5	GENERAL SUPPORT FACILITIES				0.5 LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CENTRAL OFFICE EQUIPMENT				0.5 LN 81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	CABLE AND WIRE FACILITIES				0.5 LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNDISTRIBUTED				6077 LN 1-DIRECT	0	1336	0	41	314	324	35	61	0	0	0	0	0	0	0	3845
9	PROPERTY HELD FOR FUTURE USE				6077	0	1336	0	41	314	324	35	61	0	0	0	0	0	0	0	3845
PLANT UNDER CONSTRUCTION - SHORT TERM																					
10	GENERAL SUPPORT FACILITIES	2003			0.5 LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CENTRAL OFFICE EQUIPMENT				0.5 LN 81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	CABLE AND WIRE FACILITIES				0.5 LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	UNDISTRIBUTED				158945 LN 1-DIRECT	0	303945	0	9368	71535	72634	21083	12972	0	0	0	0	0	0	0	814749
14	TOTAL TPVC - SHORT TERM				158945	0	303945	0	9368	71535	72634	21083	12972	0	0	0	0	0	0	0	814749
PLANT UNDER CONSTRUCTION - LONG TERM																					
15	GENERAL SUPPORT FACILITIES	2004			0.5 LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CENTRAL OFFICE EQUIPMENT				0.5 LN 81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CABLE AND WIRE FACILITIES				0.5 LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	UNDISTRIBUTED				0 LN 1-DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL TPVC - LONG TERM				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TELECOMMUNICATIONS PLANT ADJUSTMENT																					
20	GENERAL SUPPORT FACILITIES	2005			0.5 LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CENTRAL OFFICE EQUIPMENT				0.5 LN 81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CABLE AND WIRE FACILITIES				0.5 LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED				0 LN 1-DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL TPVC - PLANT ADJUSTMENT				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MATERIALS AND SUPPLIES																					
25	OTHER	1270			0 DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL				94789 LN 2-CORRECT	0	23383	0	719	2087	4953	1472	1047	0	0	0	0	0	0	0	68128
27	% DISTRIBUTION				100.000%	0.000%	23.4327%	0.000%	0.7208%	2.0910%	4.9634%	1.476%	1.046%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	66.767%
INVESTMENT IN NONAFFILIATED COMPANIES																					
28	RTS STOCK CLASS B STOCK	1402			381425 LN 1	0	88555	0	2668	20371	20986	6175	3979	0	0	0	0	0	0	0	245102
29	OTHER NONCURRENT ASSETS	1410			0.5 LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	DEFERRED MAINTENANCE AND RETIREMENTS	1438			0.5 LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	EQUAL ACCESS EQUIPMENT - NET	1439			0 LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER JURISDICTIONAL ASSETS	1500			0 DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Qincy (FL) Telephony Co
S-8 (UFT)

SUMMARY OF OPERATING EXPENSE AND TAX

S-8 (UFT)

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		INTRA-STATE		N/A STATE		SPECIAL ACCESS	EXCHANGE	OTHER
						MESSAGE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS	INTERLATA	INTRA-STATE			
1	OPERATING EXPENSE AND TAX SUMMARY													
1	NETWORK SUPPORT EXPENSE	6110		21422	5-9 LN 7	0	4871	0	148	1130	1144	342	221	0
2	GENERAL SUPPORT EXPENSE	6120		15740	5-9 LN 8	0	3492	0	1078	8217	8465	2491	1605	0
3	CENTRAL OFFICE EXPENSE	6210		27863	5-9 LN 15	0	4455	0	1305	2710	1425	4712	2254	0
4	INFORMATION ORGANIZATION EXPENSE	6310		6225	5-9 LN 21	0	1051	0	0	501	325	0	0	0
5	CABLE AND WIRE FACILITY EXPENSE	6410		336152	5-9 LN 25	0	2870	0	2422	729	16044	4960	7525	0
6	OTHER PLANT EXPENSE	6510		36480	5-10 LN 11	0	8144	0	251	1517	1575	541	374	0
7	NETWORK OPERATIONS EXPENSE	6530		594487	5-10 LN 13	0	123332	0	3543	29457	20388	8541	5351	0
8	ACCESS CHARGE EXPENSE	6540		0	5-10 LN 14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	MARKETING EXPENSE	6610		415425	5-11 LN 12	0	192058	0	6327	18117	33433	0	1482	0
10	SERVICES EXPENSE	6620		124792	5-11 LN 44	0	308442	0	11708	126650	306602	35022	7208	0
11	EXECUTIVE AND PLANNING EXPENSE	6710		189957	5-12 LN 8-9	0	43940	0	1718	17025	20844	2546	1375	0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		1155020	5-12 LN 11-12	0	290265	0	10464	64802	163483	21597	8375	0
13	SUBTOTAL OPERATING EXPENSES			4351273		0	1072251	0	26373	318393	602694	81632	32532	0
14	% DISTRIBUTION			100.0000%		0.0000%	24.6438%	0.0000%	0.0000%	7.3172%	13.8742%	1.8765%	0.7470%	0.0000%
15	DEPRECIATION AND AMORTIZATION	6560		1970422	5-10 LN 27-29	0	421949	0	13189	107493	102795	20553	18728	0
16	OTHER OPERATING TAX	7240		236072	5-12 LN 33	0	54441	0	1596	12200	12568	2636	2383	0
17	EQUAL ACCESS EXPENSE			0	5-12 LN 15	0	0	0	0	0	0	0	0	0
18	INTEREST ON CUSTOMER DEPOSITS	7250		17711	5-12 LN 17	0	3832	0	121	305	863	281	181	0
19	RENT REVENUES/ OTHER INC/G-4	54071807300		28114	5-10 LN 37	0	6242	0	150	1469	-1513	445	-287	0
20	TOTAL OPERATING EXPENSE AND TAX			6489264		0	1546402	0	54089	437543	718497	116118	54536	0
21	% DISTRIBUTION			100.0000%		0.0000%	23.8296%	0.0000%	0.8325%	6.7425%	11.0719%	1.7894%	0.8404%	0.0000%
22	NON OPERATING EXPENSE	7370		0		0	0	0	0	0	0	0	0	0
23	ABANDONED CONSTRUCTION			0	5-2 LN 10	0	0	0	0	0	0	0	0	0
24	CONTRIBUTIONS			19635	5-12 LN 14	0	4998	0	181	1465	2824	373	145	0
25	OTHER NON OPERATING EXPENSE			0	DIRECT	0	0	0	0	0	0	0	0	0
26	TOTAL NON OPERATING EXPENSE			19635		0	4998	0	141	1465	2824	373	145	0
26	% DISTRIBUTION			100.0000%		0.0000%	25.1962%	0.0000%	0.8112%	7.3841%	14.2352%	1.8625%	0.7752%	0.0000%
27	UNCOLLECTIBLES			0		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	END USER MSG TOLLS	5310		0	DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	END USER COMMON LINE	5320		0	DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	IX CARRIER	5330		0	DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	TOTAL UNCOLLECTIBLES			0		0	0	0	0	0	0	0	0	0
31	Allowance for funds used during constr (Pre 9-6-95)	7340		0	5-2 LN 10	0	0	0	0	0	0	0	0	0
32	Allowance for funds used during constr (Pre 9-6-95)	7340		0	5-12 LN 3	0	0	0	0	0	0	0	0	0

PLANT NONRECURRING OPERATIONS EXPENSE SEPARATIONS

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS	MESSAGE TOLL		INTERSTATE		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	5-2 LN 10	0.000%	0.000%	22.222%	0.000%	5.3832%	1.5637%	1.4229%	0.000%	0.000%	0.000%
2	CAPITAL LEASES	2001		0.000%	5-1 LN 6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	LEASEHOLD IMPROVEMENTS	2002		0.000%	5-1 LN 7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	TANGIBLE PROFITABILITY	2006		0.000%	5-1 LN 30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	INTANGIBLE PROFITABILITY	2006		0.000%	5-2 LN 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	2005		0.000%	5-1 LN 10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	COE-KIT AND CABLE			100.000%	5-1 LN 7	0.000%	0.000%	22.222%	0.000%	5.3832%	1.5637%	1.4229%	0.000%	0.000%	0.000%
OTHER PROPERTY PLANT & EQUIPMENT REVENUE															
8	UN-DISTRIBUTED	5512		0	LN 1-CORRECT	0	0	0	0	0	0	0	0	0	0
9	PROPERTY HELD FOR FUTURE USE	5511		0	LN 1-CORRECT	0	0	0	0	0	0	0	0	0	0
10	MATERIALS & SUPPLIES PROGRAMMING	5512		3648	LN 1-CORRECT	0	8148	0	251	1927	1673	314	0	27438	0
11	TOTAL OTHER PROP PLANT & EQ - EXPENSE			3648		0	8148	0	251	1927	1673	314	0	27438	0
12	% DISTRIBUTION			100.000%		0.000%	22.222%	0.000%	0.6642%	5.2254%	1.3832%	1.2228%	0.000%	0.000%	0.000%
13	NETWORK OPERATIONS EXPENSE	5530		564887	LN 7-CORRECT	0	3863	29487	31388	8945	5781	0	0	360704	0
14	ACCESS CHARGE EXPENSE	5540		0	DIRECT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DEPRECIATION EXPENSE															
15	GENERAL SUPPORT	17282	5-3 LN 11	0	38252	0	1179	8023	9274	2729	1758	0	0	110087	0
16	CENTRAL OFFICE SWITCHING EQUIPMENT	284777	5-4 LN 53	0	63864	0	0	7861	25014	0	0	0	0	180138	0
17	OPERATOR SYSTEMS EQUIPMENT	0	5-4 LN 42	0	0	0	0	0	0	0	0	0	0	0	0
18	CENTRAL OFFICE TRANSMISSION	324740	5-4 LN 79	0	54889	0	2812	87271	12270	11642	6181	0	0	188725	0
19	UN-DISTRIBUTED COE	0	5-4 LN 81	0	0	0	0	0	0	0	0	0	0	0	0
20	INFORMATION ORIGIN	6865	5-5 LN 18	0	1716	0	0	111	259	0	0	0	0	4878	0
21	CABLE AND WIRE FACILITIES	1122258	5-5 LN 43	0	263229	0	8088	23498	5578	16382	11788	0	0	744686	0
22	TOTAL DEP EXP - PLANT IN SERVICE	1912822		0	421949	0	13189	107493	102795	30953	19728	0	0	1216314	0
23	PROPERTY HELD FOR FUTURE USE	0	LN 1-CORRECT	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL DEPRECIATION EXPENSE	1912822		0	421949	0	13189	107493	102795	30953	19728	0	0	1216314	0
25	% DISTRIBUTION			100.000%		0.000%	22.0638%	0.000%	0.6897%	5.6208%	3.3751%	1.0316%	0.000%	0.000%	0.000%
AMORTIZATION EXPENSE															
26	CAPITAL LEASE	6563		0	LN 2-CORRECT	0	0	0	0	0	0	0	0	0	0
27	LEASEHOLD IMPROVEMENTS	6563		0	LN 3-CORRECT	0	0	0	0	0	0	0	0	0	0
28	UN-DISTRIBUTED	6563		0	LN 4-CORRECT	0	0	0	0	0	0	0	0	0	0
29	INTANGIBLE ASSETS	6564		0	LN 5-CORRECT	0	0	0	0	0	0	0	0	0	0
30	OTHER - TTYA	6565		0	LN 6-CORRECT	0	0	0	0	0	0	0	0	0	0
31	TOTAL AMORTIZATION EXPENSE			0		0	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 INC/G/C															
33	GEN SUPPORT ASSETS	524071007500		0	5-242	0	192	1469	1513	445	287	0	0	17963	0
34	CENTRAL OFFICE EQUIPMENT	524071007500		0	5-4 LN 81-COR	0	0	0	0	0	0	0	0	0	0
35	CABLE & WIRE FACILITIES	524071007500		0	5-5 LN 43-COR	0	0	0	0	0	0	0	0	0	0
36	UN-DISTRIBUTED	524071007500		0	5-2 LN 10-COR	0	0	0	0	0	0	0	0	0	0
37	TOTAL RENT REVENUES			28114		0	192	1469	1513	445	287	0	0	17963	0

LN	DESCRIPTION	AC	CAT	TOTAL COMPANY	ALLOCATION BASIS		MESSAGE TOLL		INTERSTATE		SPECIAL ACCESS		INTRASTATE		EAS	EXCHANGE	OTHER
					INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	SWS - OPERATOR SERVICES EXCL DA			0.000% INPUT	N/A	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	N/A	0.000%	N/A
2	SWS - DIRECTORY ASSISTANCE BOARD			0.000% INPUT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	SUBSCRIBER LINE USE (BAL)			100.000% INPUT	N/A	8.91%	1.000%	3.800%	3.800%	0.000%	0.000%	0.000%	0.000%	0.000%	N/A	86.510%	N/A
4	END USER BILLED REVENUE INCL CO			50.000% INPUT	N/A	27.545% N/A	0.000%	4.264%	2.627%	2.000%	0.000%	0.000%	0.000%	0.000%	N/A	55.520%	N/A
5	IX CARRIER BILLED REVENUE			100.000% INPUT	N/A	46.303% N/A	4.260%	0.170%	31.970%	6.520%	1.260%	0.000%	0.000%	0.000%	N/A	86.247%	N/A
6	PAYSTATION REVENUE			50.000% INPUT	N/A	7.200%	1.517%	4.877%	4.877%	0.000%	0.000%	0.000%	0.000%	0.000%	N/A	86.247%	N/A
7	BUSINESS OFFICE CONTACTS			50.000% INPUT	N/A	3.000% N/A	2.225%	8.973%	0.000%	2.677%	0.000%	0.000%	0.000%	0.000%	N/A	86.247%	N/A
8	BILLING INQUIRY CONTACTS			50.000% INPUT	N/A	2.862% N/A	2.284%	4.117%	12.362%	1.985%	0.000%	0.000%	0.000%	0.000%	N/A	86.247%	N/A
9	IX CARRIER SVC ORDER CONTACTS			0.000% INPUT	N/A	0.000% N/A	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	N/A	86.247%	N/A
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000% INPUT	N/A	0.000% N/A	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	N/A	86.247%	N/A
11	CARRIER ACCESS BILLING FACTOR			100.000% INPUT		47.126% N/A	2.876%	0.036%	37.196%	12.186%	2.036%	0.000%	0.000%	0.000%			
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		87045 INPUT	0	12628	0	6327	18117	33433	0	1892	0	0	0	227458	0
13	TELEPHONE CREATION SERVICES																
14	CALL COMPLETION INCL DA	6621		50628 LN 14-DIRECT	0	0	0	34352	75678	0	0	0	0	0	0	0	0
15	OPERATOR SERVICES UNDER CONTRACT			58275 DIRECT	N/A	0	0	0	326275	0	0	0	0	0	N/A	0	0
16	PUBLISHED DIRECTORY LISTINGS	6622															
17	CLASSIFIED																
18	TOLL																
19	ALPHA			5275 LN 3	0	468	0	56	182	0	0	0	0	0	0	4521	0
20	FOREIGN			0 DIRECT	N/A	N/A	0	N/A	N/A	0	0	0	0	0	N/A	N/A	0
21	SUBTOTAL			5243	0	468	0	56	182	0	0	0	0	0	0	4529	0
22	LOCAL BUSINESS OFFICE	6623	10														
23	END USER SVC ORDER PROCESSING																
24	PRESCRIPTION			2284 DIRECT													
25	OTHER			11733 LN 7	0	0	0	2611	8182	0	2437	0	0	0	0	104103	0
26	END USER PAYMENT & COLLECTION			21878 LN 4	0	6043	0	0	9326	27671	0	0	0	0	0	121489	0
27	END USER BILLING INQUIRY			18467 LN 8	0	3027	0	237	11208	1246	0	0	0	0	0	83977	0
28	IX CARRIER SVC ORDER PROCESSING			0 LN 9	0	0	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	0	0
30	IX CARRIER BILLING INQUIRY			0 LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
31	COIN COLLECTION AND ADMINISTRATION			3093 LN 6	0	225	0	45	149	0	0	0	0	0	0	2671	0
32	SUBTOTAL LOCAL BUSINESS OFFICE			446296	0	65789	0	2849	21889	38918	3683	960	0	0	0	314219	0
33	CUSTOMER SERVICES (REV ACCTG)	6623	20														
34	MESSAGE PROCESSING																
35	TOLL TICKET PROCESSING			1688 LN 11 LN 16	0	478	0	682	316	0	0	0	0	0	0	0	0
36	LOCAL MESSAGE PROCESSING			0 DIRECT													
37	OTHER BILLING & COLLECTION	311398	22	311398 AL 1 LN 8 LN 19	0	7987	0	0	64432	31226	0	0	0	0	N/A	N/A	0
38	END USER COMMON LINE			16389 DIRECT	N/A												
39	CARRIER ACCESS BILLING (CARRS)			205130 LN 11	0	14370	0	8716	7850	113279	31087	4208	0	0	0	131752	0
40	SUBTOTAL CUSTOMER SERVICES			631229	0	229489	0	8716	59900	144230	31087	6208	0	0	0	443910	0
41	TOTAL CAT 1 AND CAT 2			1071525 LN 23-N LN 40	0	303278	0	11624	91579	183148	34770	7156	0	0	0	443910	0
42	% DISTRIBUTION			100.000%	0.000%	28.3314%	0.000%	1.078%	8.476%	16.917%	3.226%	0.4641%	0.000%	0.000%	0.000%	41.203%	0.000%
43	ALL OTHER CUSTOMER SERVICE	6623	30	8891 LN 43-DIRECT	0	3099	0	84	663	1328	252	0	0	0	0	3275	0
44	TOTAL SERVICES EXPENSE			1247762	0	308842	0	11718	126550	309627	35027	7208	0	0	0	451724	0
45	% DISTRIBUTION			100.000%	0.000%	24.7517%	0.000%	0.538%	10.152%	24.572%	2.808%	0.5771%	0.000%	0.000%	0.000%	38.7037%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			1963187 LN 12-N LN 44	0	437051	0	18025	144757	365041	35027	8090	0	0	0	679181	0
47	% DISTRIBUTION			100.000%	0.000%	28.2779%	0.000%	1.0644%	8.764%	20.481%	2.1057%	0.460%	0.000%	0.000%	0.000%	40.8361%	0.000%

Quincy Bell Telephone Co
5-12-98T

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

5-12-98T

LN	DESCRIPTION	ACC	CAT	TOTAL COMPAN	INTERSTATE		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER				
					MESSAGE TOTAL	INTRA-LATA	MESSAGE TOTAL	INTER-LATA	MESSAGE TOTAL	INTRA-LATA				MESSAGE TOTAL	INTER-LATA		
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.0000%	5.31N 4	0.0000%	24.9670%	0.0000%	0.9168%	7.4465%	14.3553%	1.8964%	0.724%	0.0000%	0.0000%	50.8800%	0.0000%
2	TELEPHONE PLANT IN SERVICE			100.0000%	5.21N 10	0.0000%	22.2020%	0.0000%	0.882%	5.2252%	5.3833%	1.8830%	1.2206%	0.0000%	0.0000%	63.8995%	0.0000%
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	0.0000%	5.61N 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	CAPITAL LEASES		2408	0.0000%	5.31N 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	EQUAL ACCESS INVESTMENT			100.0000%	5.61N 26	0.0000%	71.9150%	0.0000%	0.0000%	28.0650%				0.0000%	0.0000%	0.0000%	0.0000%
6	NET TELEPHONE PLAN OPERATING - E-CL CAP			100.0000%	5.21N 10	0.0000%	22.2201%	0.0000%	2.6030%	5.1171%	3.4813%	1.5138%	0.8695%	0.0000%	0.0000%	63.9840%	0.0000%
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			58.69%	LN 1	0	41940	0	1718	17625	29848	3298	1375	0	0	93649	0
9	OTHER																
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			11188	DIRECT	0	279177	0	10464	84852	163483	21597	8375	0	0	570324	0
12	OTHER			113832	LN 1	0	238064	0	12182	98727	190327	25142	9750	0	0	603984	0
13	TOTAL CORPORATE OPERATIONS EXPENSE			100.0000%		0.0000%	25.1867%	0.0000%	0.9117%	7.3841%	14.2352%	1.8825%	0.726%	0.0000%	0.0000%	69.8816%	0.0000%
14	% DISTRIBUTION																
15	EQUAL ACCESS EXPENSE			0	LN 5	0	0	0	0	0	0	0	0	0	0	458522	0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500															
17	CUSTOMER DEPOSITS			17715	LN 2	0	3832	0	121	325	863	281	181	0	0	11317	0
18	OTHER FIXED CHARGES - OPERATING		100.00%	69268	LN 6	0	154583	0	4815	35599	38133	10670	6884	0	0	48204	0
19	OTHER FIXED CHARGES - NON-OPERATING		0.00%	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL		100.00%	712399		0	158515	0	4736	36525	39086	10961	7065	0	0	458522	0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			895318	RECORDS	0	276443	0	93806	447809	88708	196470	45222	0	0	4034460	0
22	LESS OPERATING EXPENSE AND TAX			8516703	VARIOUS	0	151400	0	54770	439558	722412	118732	54737	0	0	2677594	0
23	INTEREST - CAPITAL LEASE			0	LN 16	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING FIXED CHARGES			69268	LN 17	0	154583	0	4815	35599	38133	10670	6884	0	0	440294	0
25	Amount of Excess Depleted Tax & Extra Tax			87711	LN 2	0	19383	0	597	4537	4695	1381	840	0	0	55727	0
26	DEPLEN CAP OVERHEADS - MEALS & ENT			3060	LN 6-DIRECT	0	680	0	20	152	168	47	30	0	0	1958	0
27	NET TAXABLE INCOME			182978		0	102052	0	3538	22635	131416	70496	15468	0	0	593347	0
28	% DISTRIBUTION			100.0000%		0.0000%	18.5231%	0.0000%	1.9428%	1.2214%	7.1844%	3.8539%	0.8456%	0.0000%	0.0000%	30.5788%	0.0000%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		27915	LN 2-DIRECT	0	5087	0	157	1197	1233	383	254	0	0	16440	0
30	STATE ITC AMORTIZATION	7210		0	LN 2-DIRECT	0	0	0	0	0	0	0	0	0	0	0	0
31	OPERATING FEDERAL INCOME TAX			24466	LN 28	0	143063	0	4749	3025	17963	5471	2067	0	0	74752	0
32	OPERATING STATE & LOCAL INCOME TAX			0	LN 28	0	0	0	0	0	0	0	0	0	0	0	0
33	OPERATING TAXES - OTHER			23607	LN 2-DIRECT	0	5444	0	1198	12200	12568	3698	2383	0	0	149184	0
34	PROVISION FOR DEFERRED INCOME TAX	7250		129962	LN 28	0	76075	0	2628	1609	9329	5010	1599	0	0	39750	0
35	TOTAL OPERATING TAXES			181009		0	208483	0	8716	4389	38237	11766	1017	0	0	249548	0

Quryx (FL) Telephone Co.,
A: 1181

DEVELOPMENT OF ALLOCATION RATIOS

A: 1181

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTRASTATE			INTERSTATE			MESSAGE TOLL			SPECIAL ACCESS			EAS	EXCHANGE	OTHER
				MESSAGE TOLL			MESSAGE TOLL			MESSAGE TOLL			SPECIAL ACCESS					
				INTRALATA	INTERLATA	INTERLATA	INTRALATA	INTERLATA	INTERLATA	INTRALATA	INTERLATA	INTERLATA	INTRALATA	INTERLATA	INTERLATA			
1	ALLOCATED LOOPS - COE	13514	SPW	0	336	N/A	54	217	703	158	125	N/A	0	8351	0	0.000%	0.000%	0.000%
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.014%	0.000%	0.396%	1.558%	5.028%	1.132%	0.961%	0.000%	0.000%	66.817%	0.000%	0.000%	0.000%	0.000%
3	ALLOCATED LOOPS - CWF	13514	SPW	0	336	N/A	54	217	703	158	125	N/A	0	8351	0	0.000%	0.000%	0.000%
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.014%	0.000%	0.396%	1.558%	5.028%	1.132%	0.961%	0.000%	0.000%	66.817%	0.000%	0.000%	0.000%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	516	TOLL MOU	0	4	N/A	10	417	3	55	27	N/A	0	0	0	0.000%	0.000%	0.000%
6	PERCENT DISTRIBUTION	100.000%		0.000%	0.877%	0.000%	1.798%	82.167%	0.633%	9.921%	4.851%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	4778.3	CUM	0.0	32.7	N/A	65.3	398.5	28.7	457.1	286.0	N/A	0.0	0.0	0.0	0.000%	0.000%	0.000%
8	PERCENT DISTRIBUTION	100.000%		0.000%	0.684%	0.000%	1.368%	81.798%	0.607%	9.565%	5.983%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	ALLOCATED EXCH WIDEBAND LOOPS	55	WB MOU	0	0	N/A	25	0	0	24	6	0	0	0	0	0.000%	0.000%	0.000%
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	45.455%	0.000%	0.000%	43.634%	10.909%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	ALLOCATED EXCH WIDEBAND CHANNELS (MOU)	55	WB MOU	0	0	N/A	25	0	0	24	6	0	0	0	0	0.000%	0.000%	0.000%
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	45.455%	0.000%	0.000%	43.634%	10.909%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (MOU MILES)	55	WB MOU MILES	0	0	N/A	25	0	0	24	6	0	0	0	0	0.000%	0.000%	0.000%
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	45.455%	0.000%	0.000%	43.634%	10.909%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP * RC)	19278	DIRECT	N/A	77379			7866	20963	18	7046			170		0.000%	0.000%	0.000%
16	PERCENT DISTRIBUTION	100.000%		0.000%	40.219%			42.947%	18.794%	0.000%	0.000%			0.084%		0.000%	0.000%	
17	ALLOCATED USERS	19311		0	362	N/A	0	348	1563	0	0	N/A	0	10960	N/A	0.000%	0.000%	0.000%
18	PERCENT DISTRIBUTION	100.000%		0.000%	17.408%	0.000%	0.000%	17.741%	8.053%	0.000%	0.000%	0.000%	0.000%	56.755%	0.000%	0.000%	0.000%	
19	OBMC ALLOCATION (97 COST STUDY)	100.000%		0.000%	33.333%			22.889%	1.000%					23.333%		0.000%	0.000%	0.000%

Duquoy (P.U.) Telephone Co.
CWC 1

CASH WORKING CAPITAL ACCOUNT

CWC 1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		MESSAGE TOTAL	SPECIAL ACCESS	EXCHANGE
				INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA			
1	PLANT SPECIFIC EXPENSES	74962	5-11,N-27	0	16489	0	5042	42944	11945	2556	0	47620
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	60167	VARIOUS	0	133476	0	4114	32263	3522	6136	0	384143
3	CUSTOMER OPERATIONS EXP - MARKETING	415426	5-11,N-12	0	128228	0	6327	18117	3433	1862	0	227658
4	CUSTOMER OPERATIONS EXP - SERVICES	1247762	5-11,N-44	0	208842	0	11708	126650	35222	7208	0	451724
5	CORPORATE OPERATIONS EXPENSE	1337017	5-12,N-13	0	336364	0	12182	98727	25143	9750	0	653984
6	EQUAL ACCESS EXPENSE	0	5-12,N-15	0	0	0	0	0	0	0	0	0
7	OTHER EXPENSE - CONTRIBUTIONS	19826	5-12,N-14	0	4098	0	181	1465	373	145	0	1850
8	INTEREST ON CUSTOMER DEPOSITS	17711	5-12,N-17	0	3932	0	121	325	281	181	0	11317
9	FEDERAL INCOME TAX (ACTUAL)	221545	5-12,N-25 + 31	0	137676	0	4393	16329	9058	2301	0	60112
10	STATE INCOME TAX (ACTUAL)	0	5-12,N-32	0	0	0	0	0	0	0	0	0
11	OTHER OPERATING TAX	226672	5-12,N-33	0	54441	0	1598	12200	2698	2363	0	149184
12	RESERVED FOR FUTURE USE	0		0	0	0	0	0	0	0	0	0
13	GROSS RECEIPTS TAX (ACTUAL)	0	RECORDS	0	0	0	0	0	0	0	0	0
14	INTEREST ON CAPITAL LEASES	0	5-12,N-16	0	0	0	0	0	0	0	0	0
15	OTHER FIXED CHARGES - OPERATING	677877	5-12,N-19,N-17	0	150650	0	4494	34674	12280	6703	0	433887
16	TOTAL CASH WORKING CAPITAL EXPENSES	5524413		0	1420319	0	50259	363435	672548	105431	0	2867678
17	CASH WORKING CAPITAL RATIO		RECORDS	0	0	0	0	0	0	0	0	N/A
18	CASH WORKING CAPITAL	60623		0	58534	0	2670	0	0	0	0	0
19	MINIMUM BANK BALANCE	0	5-9-16	0	0	0	0	0	0	0	0	0
20	WORKING CASH ADVANCES	0	3,N-16	0	0	0	0	0	0	0	0	0
21	TOTAL CASH WORKING CAPITAL	60623		0	58534	0	2670	0	0	0	0	0

Quincy Bell Telephone Co
FACTOR FACTORS

AC NUMBER	TOTAL	INTERSTATE				INTRASTATE				SPECIAL ACCESS				EXCHANGE OTHER
		MESSAGE		INTRA-LATA		MESSAGE		INTER-LATA		INTRA-LATA		INTER-LATA		
		INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	
NET INVESTMENT SUMMARY														
		100.0000%	22.2029%	0.0000%	0.6843%	5.2253%	5.3833%	1.5839%	1.0206%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2110	100.0000%	0.0000%	22.2029%	0.0000%	0.6843%	5.2253%	5.3833%	1.5839%	1.0206%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2120	100.0000%	0.0000%	22.4612%	0.0000%	0.0000%	2.6952%	8.7828%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2270	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%	0.0000%
2271	100.0000%	0.0000%	16.8428%	0.0000%	1.2047%	20.6998%	3.8753%	3.5849%	1.9031%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2370	100.0000%	0.0000%	25.0000%	0.0000%	0.0000%	14.2000%	5.2350%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2470	100.0000%	0.0000%	23.4329%	0.0000%	0.7208%	2.9915%	4.9034%	1.4746%	1.6495%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2580	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%	0.0000%
2690	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%	0.0000%
	100.0000%	0.0000%	22.2029%	0.0000%	0.6843%	5.2253%	5.3833%	1.5839%	1.0206%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TOTAL PLANT IN SERVICE AC 2001														
PROPERTY HELD FOR FUTURE USE														
2052	100.0000%	0.0000%	22.2029%	0.0000%	0.6843%	5.2253%	5.3833%	1.5839%	1.0206%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2053	100.0000%	0.0000%	22.2029%	0.0000%	0.6843%	5.2253%	5.3833%	1.5839%	1.0206%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2054	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%	0.0000%
2055	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%	0.0000%
2056	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%	0.0000%
2057	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%	0.0000%
	100.0000%	0.0000%	22.2029%	0.0000%	0.6843%	5.2253%	5.3833%	1.5839%	1.0206%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TOTAL PROPERTY PLANT & EQUIPMENT														
3100	100.0000%	0.0000%	22.1880%	0.0000%	0.7132%	5.3465%	5.2987%	1.6317%	1.0639%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3200	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%	0.0000%
3400	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%	0.0000%
3500	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%	0.0000%
3600	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%	0.0000%
4340	100.0000%	0.0000%	22.1952%	0.0000%	0.6442%	5.2348%	5.3841%	1.5842%	1.0205%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4370	100.0000%	0.0000%	22.4934%	0.0000%	0.7132%	5.4985%	6.4811%	1.5222%	0.9636%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	100.0000%	0.0000%	22.2130%	0.0000%	0.6525%	5.1332%	5.4602%	1.5329%	0.9844%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MATERIALS AND SUPPLIES														
1420	100.0000%	0.0000%	23.4329%	0.0000%	0.7208%	2.9915%	4.9034%	1.4746%	1.6495%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
1429	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%	0.0000%
1500	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%	0.0000%
CASH WORKING CAPITAL														
XXXX	100.0000%	0.0000%	96.5811%	0.0000%	3.4149%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	100.0000%	0.0000%	22.4812%	0.0000%	0.7374%	3.0965%	5.4611%	1.5382%	0.9839%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NET TEL PLANT, MAS AND CASH WORKING CAPITAL														

Quincy (1) Telephone Co

MONITOR

REVENUE MONITORING SUMMARY

MONITOR

LN	ANALYSIS OF INCOME FROM OPERATIONS	TOTAL OPERATING BALUS	ALLOCATION RECORDS	INTERSTATE		MESSAGE TOLL		INTRASTATE		EAS	EXCHANGE		
				NET SOURCE TOLL	SPECIAL ACCESS	MESSAGE TOLL	SPECIAL ACCESS	INTRASTATE	INTRASTATE			INTRASTATE	INTRASTATE
1	OPERATING REVENUE RECEIVED	893178	RECORDS	0	278443	0	93806	447809	887996	196476	43222	0	493460
2	OPERATING EXPENSE & OTHER TAXES	6517705		0	193480	0	54276	439712	772984	196843	54780	0	387847
3	FEDERAL INCOME TAX NET OF ITC	606679		0	30409	0	11794	7537	43475	23333	5130	0	184172
4	STATE INCOME TAX NET OF ITC	102551		0	54878	0	1955	1253	7729	3882	453	0	30716
5	TOTAL OPERATING EXPENSE & TAX	7222332	(1,2-3-4)	0	196347	0	67879	439201	773088	142896	48796	0	378394
6	OPERATING INCOME	1729086	(1-2-3-4)	0	792796	0	29627	10388	114610	52514	3544	0	720566
7	FIXED CHARGES - OPERATING	894688	5 (1-2-3-4-5)	0	194563	0	4615	38299	38133	19670	4884	0	443204
8	NET INCOME FROM OPERATIONS	834408	(1-6-7-8)	0	631214	0	21212	18712	7547	4194	1048	0	283351
9	RELATED RATE OR EQUATION	10.422%	(1-6-7-8) / 1-7	0.000%	27.192%	0.000%	21.081%	1.903%	12.548%	20.752%	2.715%	0.000%	8.999%
ANALYSIS OF REVENUE RECEIVED BY CARRIER													
11	OPERATING REVENUE RECEIVED	893178	(1-2-3-4)	0	278443	0	93806	447809	887996	196476	43222	0	493460
12	REVENUE REQUIREMENT	1.3815M	5 (1-2-3-4)	0	214769	0	27963	57254	60008	194713	80626	0	324429
13	REVENUE EXCESS/DEFICIENCY	938696		0	47074	0	21843	125455	21690	38157	32173	0	229031

COMPANY - Olympia Telecom Co.

MODEL NUMBER	PART NUMBER	DESCRIPTION	QTY	UNIT PRICE	AMOUNT	TAXES	TOTAL	DATE
3	8042	MODEL 8042	1	100.00	100.00		100.00	01/27/95
4	8043	MODEL 8043	1	100.00	100.00		100.00	01/27/95
5	8044	MODEL 8044	1	100.00	100.00		100.00	01/27/95
6	8045	MODEL 8045	1	100.00	100.00		100.00	01/27/95
7	8046	MODEL 8046	1	100.00	100.00		100.00	01/27/95
8	8047	MODEL 8047	1	100.00	100.00		100.00	01/27/95
9	8048	MODEL 8048	1	100.00	100.00		100.00	01/27/95
10	8049	MODEL 8049	1	100.00	100.00		100.00	01/27/95
11	8050	MODEL 8050	1	100.00	100.00		100.00	01/27/95
12	8051	MODEL 8051	1	100.00	100.00		100.00	01/27/95
13	8052	MODEL 8052	1	100.00	100.00		100.00	01/27/95
14	8053	MODEL 8053	1	100.00	100.00		100.00	01/27/95
15	8054	MODEL 8054	1	100.00	100.00		100.00	01/27/95
16	8055	MODEL 8055	1	100.00	100.00		100.00	01/27/95
17	8056	MODEL 8056	1	100.00	100.00		100.00	01/27/95
18	8057	MODEL 8057	1	100.00	100.00		100.00	01/27/95
19	8058	MODEL 8058	1	100.00	100.00		100.00	01/27/95
20	8059	MODEL 8059	1	100.00	100.00		100.00	01/27/95
21	8060	MODEL 8060	1	100.00	100.00		100.00	01/27/95
22	8061	MODEL 8061	1	100.00	100.00		100.00	01/27/95
23	8062	MODEL 8062	1	100.00	100.00		100.00	01/27/95
24	8063	MODEL 8063	1	100.00	100.00		100.00	01/27/95
25	8064	MODEL 8064	1	100.00	100.00		100.00	01/27/95
26	8065	MODEL 8065	1	100.00	100.00		100.00	01/27/95
27	8066	MODEL 8066	1	100.00	100.00		100.00	01/27/95
28	8067	MODEL 8067	1	100.00	100.00		100.00	01/27/95
29	8068	MODEL 8068	1	100.00	100.00		100.00	01/27/95
30	8069	MODEL 8069	1	100.00	100.00		100.00	01/27/95
31	8070	MODEL 8070	1	100.00	100.00		100.00	01/27/95
32	8071	MODEL 8071	1	100.00	100.00		100.00	01/27/95
33	8072	MODEL 8072	1	100.00	100.00		100.00	01/27/95
34	8073	MODEL 8073	1	100.00	100.00		100.00	01/27/95
35	8074	MODEL 8074	1	100.00	100.00		100.00	01/27/95
36	8075	MODEL 8075	1	100.00	100.00		100.00	01/27/95
37	8076	MODEL 8076	1	100.00	100.00		100.00	01/27/95
38	8077	MODEL 8077	1	100.00	100.00		100.00	01/27/95
39	8078	MODEL 8078	1	100.00	100.00		100.00	01/27/95
40	8079	MODEL 8079	1	100.00	100.00		100.00	01/27/95
41	8080	MODEL 8080	1	100.00	100.00		100.00	01/27/95
42	8081	MODEL 8081	1	100.00	100.00		100.00	01/27/95
43	8082	MODEL 8082	1	100.00	100.00		100.00	01/27/95
44	8083	MODEL 8083	1	100.00	100.00		100.00	01/27/95
45	8084	MODEL 8084	1	100.00	100.00		100.00	01/27/95
46	8085	MODEL 8085	1	100.00	100.00		100.00	01/27/95
47	8086	MODEL 8086	1	100.00	100.00		100.00	01/27/95
48	8087	MODEL 8087	1	100.00	100.00		100.00	01/27/95
49	8088	MODEL 8088	1	100.00	100.00		100.00	01/27/95
50	8089	MODEL 8089	1	100.00	100.00		100.00	01/27/95
51	8090	MODEL 8090	1	100.00	100.00		100.00	01/27/95
52	8091	MODEL 8091	1	100.00	100.00		100.00	01/27/95
53	8092	MODEL 8092	1	100.00	100.00		100.00	01/27/95
54	8093	MODEL 8093	1	100.00	100.00		100.00	01/27/95
55	8094	MODEL 8094	1	100.00	100.00		100.00	01/27/95
56	8095	MODEL 8095	1	100.00	100.00		100.00	01/27/95
57	8096	MODEL 8096	1	100.00	100.00		100.00	01/27/95
58	8097	MODEL 8097	1	100.00	100.00		100.00	01/27/95
59	8098	MODEL 8098	1	100.00	100.00		100.00	01/27/95
60	8099	MODEL 8099	1	100.00	100.00		100.00	01/27/95
61	8100	MODEL 8100	1	100.00	100.00		100.00	01/27/95
62	8101	MODEL 8101	1	100.00	100.00		100.00	01/27/95
63	8102	MODEL 8102	1	100.00	100.00		100.00	01/27/95
64	8103	MODEL 8103	1	100.00	100.00		100.00	01/27/95
65	8104	MODEL 8104	1	100.00	100.00		100.00	01/27/95
66	8105	MODEL 8105	1	100.00	100.00		100.00	01/27/95
67	8106	MODEL 8106	1	100.00	100.00		100.00	01/27/95
68	8107	MODEL 8107	1	100.00	100.00		100.00	01/27/95
69	8108	MODEL 8108	1	100.00	100.00		100.00	01/27/95
70	8109	MODEL 8109	1	100.00	100.00		100.00	01/27/95
71	8110	MODEL 8110	1	100.00	100.00		100.00	01/27/95
72	8111	MODEL 8111	1	100.00	100.00		100.00	01/27/95
73	8112	MODEL 8112	1	100.00	100.00		100.00	01/27/95
74	8113	MODEL 8113	1	100.00	100.00		100.00	01/27/95
75	8114	MODEL 8114	1	100.00	100.00		100.00	01/27/95
76	8115	MODEL 8115	1	100.00	100.00		100.00	01/27/95
77	8116	MODEL 8116	1	100.00	100.00		100.00	01/27/95
78	8117	MODEL 8117	1	100.00	100.00		100.00	01/27/95
79	8118	MODEL 8118	1	100.00	100.00		100.00	01/27/95
80	8119	MODEL 8119	1	100.00	100.00		100.00	01/27/95
81	8120	MODEL 8120	1	100.00	100.00		100.00	01/27/95
82	8121	MODEL 8121	1	100.00	100.00		100.00	01/27/95
83	8122	MODEL 8122	1	100.00	100.00		100.00	01/27/95
84	8123	MODEL 8123	1	100.00	100.00		100.00	01/27/95
85	8124	MODEL 8124	1	100.00	100.00		100.00	01/27/95
86	8125	MODEL 8125	1	100.00	100.00		100.00	01/27/95
87	8126	MODEL 8126	1	100.00	100.00		100.00	01/27/95
88	8127	MODEL 8127	1	100.00	100.00		100.00	01/27/95
89	8128	MODEL 8128	1	100.00	100.00		100.00	01/27/95
90	8129	MODEL 8129	1	100.00	100.00		100.00	01/27/95
91	8130	MODEL 8130	1	100.00	100.00		100.00	01/27/95
92	8131	MODEL 8131	1	100.00	100.00		100.00	01/27/95
93	8132	MODEL 8132	1	100.00	100.00		100.00	01/27/95
94	8133	MODEL 8133	1	100.00	100.00		100.00	01/27/95
95	8134	MODEL 8134	1	100.00	100.00		100.00	01/27/95
96	8135	MODEL 8135	1	100.00	100.00		100.00	01/27/95
97	8136	MODEL 8136	1	100.00	100.00		100.00	01/27/95
98	8137	MODEL 8137	1	100.00	100.00		100.00	01/27/95
99	8138	MODEL 8138	1	100.00	100.00		100.00	01/27/95
100	8139	MODEL 8139	1	100.00	100.00		100.00	01/27/95

LINE	COMPANY	MAG. TBL.		MAG. TBL.		MAG. TBL.		MAG. TBL.		MAG. TBL.		MAG. TBL.		MAG. TBL.		EXCHANGE #	OTHER
		STATE	INTERLATA	STATE	INTERLATA	STATE	INTERLATA	STATE	INTERLATA	STATE	INTERLATA	STATE	INTERLATA	STATE	INTERLATA		
16	STANDARD BUREAU PRINTING CO																
17	UPPER MERIDIAN PRINTING CO																
18	COMMERCIAL TITLE KNIGHT CO																
19	SEPARATE TITLE BUREAU																
20	UNA BUREAU																
21	JOHN BUREAU																
22	THE TITLE & SAVINGS BUREAU																
23	THE TITLE COMPANY																
24	THE TITLE COMPANY																
25	THE TITLE COMPANY																
26	THE TITLE COMPANY																
27	THE TITLE COMPANY																
28	THE TITLE COMPANY																
29	THE TITLE COMPANY																
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44	THE TITLE COMPANY																
45	THE TITLE COMPANY																
46	THE TITLE COMPANY																
47	THE TITLE COMPANY																
48	THE TITLE COMPANY																
49	THE TITLE COMPANY																
50	THE TITLE COMPANY																
51	THE TITLE COMPANY																
52	THE TITLE COMPANY																
53	THE TITLE COMPANY																
54	THE TITLE COMPANY																

DESCRIPTION

GENERAL AND/OR FINANCIAL

AC	EQU	TOTAL	FACILITIES		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		
			ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	
219		219																	
220		220																	
221		221																	
TOTAL GENERAL AND/OR FINANCIAL																			

GENERAL AND/OR FINANCIAL

AC	EQU	TOTAL	FACILITIES		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		
			ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	
222		222																	
223		223																	
224		224																	
225		225																	
226		226																	
227		227																	
228		228																	
TOTAL GENERAL AND/OR FINANCIAL																			

INVESTMENT ASSETS

AC	EQU	TOTAL	FACILITIES		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		
			ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	
229		229																	
230		230																	
231		231																	
232		232																	
233		233																	
234		234																	
235		235																	
236		236																	
237		237																	
238		238																	
239		239																	
240		240																	
TOTAL INVESTMENT ASSETS																			

INVESTMENT ASSETS

AC	EQU	TOTAL	FACILITIES		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		MNGT/INTL		
			ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	
241		241																	
242		242																	
243		243																	
244		244																	
245		245																	
246		246																	
TOTAL INVESTMENT ASSETS																			

COMPANY (Name of Telephone Co.)

DESCRIPTION

NO.	EST.	TOTAL COMPANY	PROPERTY OWNED	MGT. TOOL ACCTG.	OTHER	PLANT	MGT. TOOL ACCTG.	OTHER	PLANT	MGT. TOOL ACCTG.	OTHER	PLANT	MGT. TOOL ACCTG.	OTHER
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OTHER TELEPHONE PLANT

180	182													
181	182													
182	182													
183	182													
184	182													
185	182													
186	182													
187	182													
188	182													
189	182													
190	182													
191	182													
192	182													
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201	182													
202	182													
203	182													
204	182													
205	182													
206	182													
207	1220													
208														
209														
210														
211	1077													
212	1077													
213	1077													
214	1077													
215	1077													
216	1077													
217	1077													
218	1077													
219	1077													

REVENUE AND DEFERRED REVENUE

LINE	DESCRIPTION	NET	GAT	TOTAL COMPANY	FACILITIES MONTHLY	MISC. TOOLS STATE INTERSTATE	MISC. TOOLS STATE INTERSTATE	MISC. TOOLS STATE INTERSTATE	MISC. TOOLS STATE INTERSTATE	F.I. STATE INTERSTATE	F.I. STATE INTERSTATE	F.I. STATE INTERSTATE	F.I. STATE INTERSTATE	OTHER
140	ACCUMULATED DEPRECIATION	1400												
141	GENERAL SUPPLY			10000	10000									
142	CENTRAL OFFICE FACILITIES			10000	10000									
143	OPERATOR SYSTEMS (PHONE)			10000	10000									
144	CENTRAL OFFICE TRANSMISSION			10000	10000									
145	CENTRAL OFFICE TELEPHONE			10000	10000									
146	INFORMATION LOG-TERM EQUIP			10000	10000									
147	CABLE AND WIRE FACILITIES			10000	10000									
148	TOTAL ACCUMULATED DEPRECIATION	1400												
149	ACCUMULATED DEPRECIATION - TELEPHONE	1400												
150	CAPITAL LEASES													
151	LEASED EQUIPMENT													
152	UNDEVELOPED LAND													
153	TOTAL ACCUMULATED DEPRECIATION	1400												
154	ACCUMULATED DEPRECIATION - TELEPHONE	1400												
155	NET OPERATING DEFERRED INCOME TAX	41000												
156	GENERAL SUPPLY			10000	10000									
157	CENTRAL OFFICE EQUIPMENT			11152	11152									
158	INFORMATION LOG-TERM EQUIP			400	400									
159	CABLE AND WIRE FACILITIES			40000	40000									
160	UNDEVELOPED LAND			4100	4100									
161	TOTAL NET OPERATING DEFERRED INCOME TAX	41000												
162	NET OPERATING DEFERRED INCOME TAX	41000												
163	GENERAL SUPPLY													
164	CENTRAL OFFICE EQUIPMENT													
165	INFORMATION LOG-TERM EQUIP													
166	CABLE AND WIRE FACILITIES													
167	UNDEVELOPED LAND													
168	TOTAL NET OPERATING DEFERRED INCOME TAX	41000												

TOTAL COMPANY EXPENSES

OPERATING REVENUE EXPENSE AND TAX

PLANT AND EQUIPMENT EXPENSE

NO	DESCRIPTION	TOTAL COMPANY EXPENSES	DATE	MULTI-TENANT			MULTI-TENANT			MULTI-TENANT			DIRECT AMOUNT				
				FAVORABLE	ADVERSE	ADVERSE	FAVORABLE	ADVERSE	ADVERSE	STATE	FEDERAL	FEDERAL	STATE	FEDERAL	OTHER		
300	GENERAL & MAINTENANCE EXPENSE	23022		23022													
301	GENERAL MAINTENANCE EXPENSE	19740		19740													
302	TOTAL GENERAL MAINTENANCE EXPENSE	42962		42962													
303	CENTRAL OFFICE EXPENSE	13679		13679													
304	OPERATION MAINTENANCE EXPENSE	0		0													
305	FUEL TRANSPORTATION EXPENSE	0		0													
306	INSURANCE	0		0													
307	TOTAL CENTRAL OFFICE EXPENSE	13679		13679													
308	INFORMATION TECHNOLOGY EXPENSE	0		0													
309	EXPENSES FOR TELEPHONE EXPENSE	0		0													
310	OTHER OFFICE EXPENSE	0		0													
311	TOTAL INFORMATION TECHNOLOGY EXPENSE	0		0													
312	CABLE AND WIRE FACILITIES EXPENSE	18432		18432													
313	UNDERSHIRTED	0		0													
314	PROCESSED ANTENNA SUPPORT	0		0													
315	AERIAL CABLE	0		0													
316	UNDERGROUND CABLE	0		0													
317	BUCKET CABLE	0		0													
318	SUBMERGED CABLE	0		0													
319	INTERNAL WIRING OF TRUCKS, CABLE	0		0													
320	AERIAL WIRE	0		0													
321	CUMULATIVE SYSTEMS	0		0													
322	TOTAL CABLE & WIRE FACILITIES EXPENSE	18432		18432													
323	TOTAL PLANT AND EQUIPMENT EXPENSE	79962		79962													

DESCRIPTION

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TOTAL

FACTILITY

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PLANT NON-SPHERIC EXPENSE

OTHER PROPERTY PLANT & EQUIPMENT

156 157 158 159 160

1510 1511 1512 1513 1514

1515 1516 1517 1518 1519

1520 1521 1522 1523 1524

1525 1526 1527 1528 1529

1530 1531 1532 1533 1534

1535 1536 1537 1538 1539

1540 1541 1542 1543 1544

1545 1546 1547 1548 1549

1550 1551 1552 1553 1554

1555 1556 1557 1558 1559

1560 1561 1562 1563 1564

1565 1566 1567 1568 1569

1570 1571 1572 1573 1574

1575 1576 1577 1578 1579

1580 1581 1582 1583 1584

1585 1586 1587 1588 1589

DEPRECIATION EXPENSE

1590 1591 1592 1593 1594

1595 1596 1597 1598 1599

1600 1601 1602 1603 1604

1605 1606 1607 1608 1609

1610 1611 1612 1613 1614

1615 1616 1617 1618 1619

1620 1621 1622 1623 1624

1625 1626 1627 1628 1629

1630 1631 1632 1633 1634

1635 1636 1637 1638 1639

1640 1641 1642 1643 1644

1645 1646 1647 1648 1649

1650 1651 1652 1653 1654

1655 1656 1657 1658 1659

1660 1661 1662 1663 1664

1665 1666 1667 1668 1669

1670 1671 1672 1673 1674

AMORTIZATION EXPENSE

1675 1676 1677 1678 1679

1680 1681 1682 1683 1684

1685 1686 1687 1688 1689

1690 1691 1692 1693 1694

1695 1696 1697 1698 1699

1700 1701 1702 1703 1704

1705 1706 1707 1708 1709

1710 1711 1712 1713 1714

1715 1716 1717 1718 1719

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1745 1746 1747 1748 1749

1750 1751 1752 1753 1754

1755 1756 1757 1758 1759

TOTAL PLANT NON-SPHERIC EXPENSE

1760 1761 1762 1763 1764

1765 1766 1767 1768 1769

1770 1771 1772 1773 1774

1775 1776 1777 1778 1779

1780 1781 1782 1783 1784

1785 1786 1787 1788 1789

1790 1791 1792 1793 1794

1795 1796 1797 1798 1799

1800 1801 1802 1803 1804

1805 1806 1807 1808 1809

1810 1811 1812 1813 1814

1815 1816 1817 1818 1819

1820 1821 1822 1823 1824

1825 1826 1827 1828 1829

1830 1831 1832 1833 1834

1835 1836 1837 1838 1839

LINE	DESCRIPTION	TOTAL COMPANY	MGT: TIME		MGT: TIME		MGT: TIME		MGT: TIME		MGT: TIME		MGT: TIME		MGT: TIME		MGT: TIME				
			MONTHLY	QUARTERLY	STATE	INTERSTATE	STATE	INTERSTATE	STATE	INTERSTATE	STATE	INTERSTATE	STATE	INTERSTATE	STATE	INTERSTATE	STATE	INTERSTATE	STATE	INTERSTATE	
400	MARKETING EXPENSE	42547	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
401	TELEPHONE OPERATOR SERVICES	6608																			
402	CALL COMPLETION	16279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
403	OPERATOR SALARY OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
404	PUBLIC RELATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
405	ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
406	TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
407	ENTERTAINMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
408	RECEPTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
409	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
410	LOCAL BUSINESS DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
411	LOCAL BUSINESS DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
412	PROGRAM SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
413	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
414	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
415	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
416	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
417	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
418	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
419	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
420	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
421	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
422	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
423	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
424	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
425	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
426	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
427	OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
428	TOTAL OPERATOR SERVICES EXPENSE	140007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CORPORATE OPERATIONS EXPENSE																					
430	EXECUTIVE AND PLANNING	6376																			
440	GENERAL AND ADMINISTRATIVE	119620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
441	GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
442	GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
443	GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
444	GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
445	GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
446	TOTAL CORPORATE OPERATIONS EXPENSE	126696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
447	TOTAL OPERATIONS EXPENSE	266703	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AC	DESCRIPTION	FISCAL COMPANY	FACILITY #	MEXICO			MEXICO			MEXICO			DIRECT ASSIGNMENT		
				STATE	INTERSTATE	INT'L	STATE	INTERSTATE	INT'L	STATE	INTERSTATE	INT'L	TAX	EXCISE	EXCHANGE #
OPERATING TAXES															
710	FEDERAL AMORTIZATION	2791													
711	STATE AMORTIZATION	0													
712	OPERATING EXPENSE	0													
713	OPERATING EXPENSE - LOCAL TAX	0													
714	OPERATING STATE & LOCAL TAX	0													
715	OPERATING TAXES - PROPERTY	0													
716	OPERATING TAXES - OTHER	0													
717	PROVISION FOR OPERATING TAXES	0													
718	TOTAL OPERATING TAXES	0													
MISCELLANEOUS TAXES															
719	UNCOLLECTIBLE RECEIVABLES	0													
720	UNCOLLECTIBLE RECEIVABLES	0													
721	UNCOLLECTIBLE RECEIVABLES	0													
722	ARRANGEMENTS TAXES	0													
723	EXPORT TAXES	0													
724	MISCELLANEOUS TAXES	0													
725	EXPENSES	0													
726	INTEREST EXPENSE - LONG TERM DEBT	0													
727	INTEREST EXPENSE - CAPITAL TAXES	0													
728	AMORTIZATION DEPRECIATION	0													
729	INTEREST EXPENSE - EXCHANGE #	0													
730	INTEREST EXPENSE - OTHER	0													
731	TOTAL INTEREST & MISCELLANEOUS	0													

LINE	DESCRIPTION	A/E	E/F	TOTAL COMPANY	FACILITIES	AMOUNT			PERCENTAGE			DIRECT AMOUNT		
						STATE	INTERSTATE	INTL	STATE	INTERSTATE	INTL	STATE	INTERSTATE	INTL

OPERATING REVENUE

800	BASIC LOCAL SERVICE REVENUE			450,780	XXX	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	XXX
801	INTERSTATE RECEIVING REVENUE			20,100	XXX	N/A	179,010	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	XXX
802	STATE RECEIVING REVENUE			1,000	XXX	4,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	XXX
803	LONG-DISTANCE MESSAGE REVENUE			1,000	XXX	1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	XXX
804	ADDITIONAL SERVICE REVENUE			1,000	XXX	1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	XXX
805	OTHER OPERATING REVENUE			1,000	XXX	1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	XXX
806	TOTAL OPERATING REVENUE			453,780	XXX	44,000	179,010	179,010	179,010	179,010	179,010	179,010	179,010	179,010	179,010	0.00%	XXX
807	INTEREST AND DIVIDENDS			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
808	NET LOSS FROM INVESTMENTS			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
809	LOSS FROM OPERATING OPERATIONS			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
810	OTHER NONOPERATING INCOME			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
811	NONRECURRING INCOME			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
812	TOTAL TAXABLE REVENUE			453,780	XXX	44,000	179,010	179,010	179,010	179,010	179,010	179,010	179,010	179,010	179,010	0.00%	XXX

NET REVENUE AVAILABLE TO SERVICE

820	GENERAL INVESTMENT			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
821	GENERAL INVESTMENT			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
822	STATE RECEIVING REVENUE			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
823	STATE RECEIVING REVENUE			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
824	TOTAL			4,000	XXX	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.00%	XXX

ALLOWANCE FOR DEPRECIATION

830	ALLOWANCE FOR DEPRECIATION			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
831	ALLOWANCE FOR DEPRECIATION			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
832	ALLOWANCE FOR DEPRECIATION			1,000	XXX	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	XXX
833	TOTAL			3,000	XXX	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0.00%	XXX

REVENUE FROM OPERATIONS

840	REVENUE FROM OPERATIONS			450,780	XXX	41,000	176,010	176,010	176,010	176,010	176,010	176,010	176,010	176,010	176,010	0.00%	XXX
841	REVENUE FROM OPERATIONS			450,780	XXX	41,000	176,010	176,010	176,010	176,010	176,010	176,010	176,010	176,010	176,010	0.00%	XXX
842	REVENUE FROM OPERATIONS			450,780	XXX	41,000	176,010	176,010	176,010	176,010	176,010	176,010	176,010	176,010	176,010	0.00%	XXX
843	TOTAL			1,352,340	XXX	123,000	528,030	528,030	528,030	528,030	528,030	528,030	528,030	528,030	528,030	0.00%	XXX

MAXIMUM RATE

850	MAXIMUM RATE																
851	MAXIMUM RATE																
852	MAXIMUM RATE																
853	MAXIMUM RATE																
854	TOTAL																

STATE INTEREST

860	STATE INTEREST																
861	STATE INTEREST																
862	STATE INTEREST																
863	STATE INTEREST																
864	TOTAL																

COMPANY: Chesapeake Telephone Co
 DATA FOR TABLE NO. 1

LINE NO.	QTD 1981		MAY 1981		MAY 1981		FY 1981		FY 1981	
	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA	STATE INTERLATA
OTHER CONTINENT										
STANDARD SERVICE - MONTHLY REVENUE										
104	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
105	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
106	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
107	-	-	-	-	-	-	-	-	-	-
108	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
109	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
110	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
111	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
113	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
114	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
117	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
118	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
119	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
121	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
122	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
123	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
124	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
125	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
126	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
127	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
128	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
129	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
131	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
132	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
133	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
134	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

DATA FOR PART (a) (1) (i)

OTHER COST BASIS

OPERATING REVENUES AND EXPENSES

	TOTAL STATE		MAY. TABLE		MAY. TABLE	
	INCOME TAX	INCOME TAX	INCOME TAX	INCOME TAX	INCOME TAX	INCOME TAX
533 INTEREST	0	0	0	0	0	0
534 DIVIDENDS	0	0	0	0	0	0
535 SALES TAX	0	0	0	0	0	0
536 TOTAL	0	0	0	0	0	0
537 OPERATING REVENUES	0	0	0	0	0	0
538 COST OF GOODS SOLD	0	0	0	0	0	0
539 OPERATING EXPENSES	0	0	0	0	0	0
540 DEPRECIATION	0	0	0	0	0	0
541 SALES TAX	0	0	0	0	0	0
542 TOTAL	0	0	0	0	0	0
543 OPERATING REVENUES	0	0	0	0	0	0
544 COST OF GOODS SOLD	0	0	0	0	0	0
545 OPERATING EXPENSES	0	0	0	0	0	0
546 TOTAL	0	0	0	0	0	0
547 OPERATING REVENUES	0	0	0	0	0	0
548 COST OF GOODS SOLD	0	0	0	0	0	0
549 OPERATING EXPENSES	0	0	0	0	0	0
550 TOTAL	0	0	0	0	0	0
551 OPERATING REVENUES	0	0	0	0	0	0
552 COST OF GOODS SOLD	0	0	0	0	0	0
553 OPERATING EXPENSES	0	0	0	0	0	0
554 TOTAL	0	0	0	0	0	0
555 OPERATING REVENUES	0	0	0	0	0	0
556 COST OF GOODS SOLD	0	0	0	0	0	0
557 OPERATING EXPENSES	0	0	0	0	0	0
558 TOTAL	0	0	0	0	0	0
559 OPERATING REVENUES	0	0	0	0	0	0
560 COST OF GOODS SOLD	0	0	0	0	0	0
561 OPERATING EXPENSES	0	0	0	0	0	0
562 TOTAL	0	0	0	0	0	0
563 OPERATING REVENUES	0	0	0	0	0	0
564 COST OF GOODS SOLD	0	0	0	0	0	0
565 OPERATING EXPENSES	0	0	0	0	0	0
566 TOTAL	0	0	0	0	0	0
567 OPERATING REVENUES	0	0	0	0	0	0
568 COST OF GOODS SOLD	0	0	0	0	0	0
569 OPERATING EXPENSES	0	0	0	0	0	0
570 TOTAL	0	0	0	0	0	0
571 OPERATING REVENUES	0	0	0	0	0	0
572 COST OF GOODS SOLD	0	0	0	0	0	0
573 OPERATING EXPENSES	0	0	0	0	0	0
574 TOTAL	0	0	0	0	0	0
575 OPERATING REVENUES	0	0	0	0	0	0
576 COST OF GOODS SOLD	0	0	0	0	0	0
577 OPERATING EXPENSES	0	0	0	0	0	0
578 TOTAL	0	0	0	0	0	0
579 OPERATING REVENUES	0	0	0	0	0	0
580 COST OF GOODS SOLD	0	0	0	0	0	0
581 OPERATING EXPENSES	0	0	0	0	0	0
582 TOTAL	0	0	0	0	0	0
583 OPERATING REVENUES	0	0	0	0	0	0
584 COST OF GOODS SOLD	0	0	0	0	0	0
585 OPERATING EXPENSES	0	0	0	0	0	0
586 TOTAL	0	0	0	0	0	0
587 OPERATING REVENUES	0	0	0	0	0	0
588 COST OF GOODS SOLD	0	0	0	0	0	0
589 OPERATING EXPENSES	0	0	0	0	0	0
590 TOTAL	0	0	0	0	0	0
591 OPERATING REVENUES	0	0	0	0	0	0
592 COST OF GOODS SOLD	0	0	0	0	0	0
593 OPERATING EXPENSES	0	0	0	0	0	0
594 TOTAL	0	0	0	0	0	0
595 OPERATING REVENUES	0	0	0	0	0	0
596 COST OF GOODS SOLD	0	0	0	0	0	0
597 OPERATING EXPENSES	0	0	0	0	0	0
598 TOTAL	0	0	0	0	0	0
599 OPERATING REVENUES	0	0	0	0	0	0
600 COST OF GOODS SOLD	0	0	0	0	0	0
601 OPERATING EXPENSES	0	0	0	0	0	0
602 TOTAL	0	0	0	0	0	0

Quincy (FL) Telephone Co.
Investment Summary
Study Year: 1997
Prepared By: KRS Basic Study Year 1996

2001 Tel. Plant In Service

	Book Balance 1996	1996 Net Adjustments	Adjusted Book Balance 1996	Book Balance 1997	1997 Net Adjustments	Adjusted Book Balance 1997
2100 Gen. Support Assets	1,133,098	(564,044)	2,833,054	3,350,835	(308,669)	3,042,166
2200 Central Office Equip - SW	8,036,796	(87,543)	7,949,253	8,126,323	13,811	8,077,484
2300 Info. Equip - Term Equip	79,404	(34,076)	45,328	79,404	(77,277)	187
2400 Cable & Wire Facility	16,176,358	(29,904)	16,126,454	17,899,147	(27,177)	17,871,970
2600 Tangible Assets	-	-	-	-	-	-
2600 Intangible	-	-	-	-	-	-
Total Tel Plant In Service	27,407,656	(433,570)	26,974,086	29,437,609	(461,344)	28,996,265

3100 Accumulated Depreciation

2100 Gen. Support Assets	(1,724,385)	218,595	(1,505,790)	(1,803,620)	223,877	(1,579,743)
2210 Central Office Equip - SW	(1,093,020)	-	(1,093,020)	(1,186,980)	-	(1,186,980)
2220 Central Office Equip - TR	(1,836,870)	19,445	(1,817,425)	(1,994,293)	23,081	(1,971,212)
2300 Info. Equip - Term Equip	(58,741)	25,260	(33,481)	(65,665)	(27)	(65,692)
2400 Cable & Wire Facility	(6,950,527)	13,609	(6,936,918)	(7,921,337)	15,589	(7,905,748)
Total Accum. Depreciation	(11,483,343)	276,909	(11,206,434)	(11,711,801)	129,827	(11,581,974)

1220 Materials & Supplies	78,120	-	78,120	121,473	-	121,473
1402 FRIB Class "D" Stock	328,477	-	328,477	451,193	-	451,193
1418 Deferred Maint. & R. Item	-	-	-	-	(6,356)	-
1419.3 Deferred Charges	10,729	(10,729)	-	6,356	-	6,356
2002 Prop. Held For Use	8,017	-	8,017	8,017	-	8,017
2003 Tel. Plant Const. Short	973,627	-	973,627	1,788,587	(24,823)	1,763,764
2004 Tel. Plant Const. Long	-	-	-	-	-	-
2005 Tel. Plant Acquisition	-	-	-	-	-	-

3200 Accum. Depr. - For Use	-	-	-	-	-	-
3400 Accum. Amort. - Tangible	-	-	-	-	-	-
3500 Accum. Amort. - Intangible	-	-	-	-	-	-
3600 Accum. Amort. Tel. Pr. Assets	-	-	-	-	-	-
4040 Customer Deposits	(121,205)	-	(121,205)	-	-	-

4100-4140 Net Car/Ven. for Def. Inc. Tax

2100 Gen. Support Assets	-	(116,479)	(116,479)	-	(122,923)	(122,923)
2200 Central Office Equip	-	(312,310)	(312,310)	-	(309,994)	(309,994)
2300 Info. Equip - Term Equip	-	(1,785)	(1,785)	-	(37)	(37)
2400 Cable & Wire Facility	-	(627,837)	(627,837)	-	(671,414)	(671,414)
Undistributed	(1,062,362)	1,144,888	82,526	(1,169,610)	1,169,610	-
4310 1 - 4310 11 - 4310 2 - Other LT Liab	(5,289)	-	-	(12,601)	(4,985)	(16,586)
4360 0 - Other Deferred Credits	-	-	-	-	(160,809)	(160,809)
Net Investment	16,132,436	(57,817)	16,074,619	17,196,963	(160,809)	17,036,154

Questra (FL) Telephone Co
 193196 Investment Adjustments
 Study Year 1987
 Prepared By: KES Basic Study Year 1988

Account Description	Account	4/23	6/6	8/23	10/10	11/27	1/14	3/1	4/29	6/16	8/3	9/20	10/18	11/5	12/3	Total
1 Page for Adjustments from Contributors	Ex-Sub	2100	1542.862							154.776						1747.638
2 Revenue Prebidding Prgng (MTS)	Ex-Sub	2100														(1747.638)
3 Ex-Sub from 1986 studies because the studies are not yet included	Ex-Sub	2100														(1747.638)
4 Continuation from FAX 106 to APRII National Tax Accounting	Ex-Sub	4100														1,400.000
5 Depreciate 150K load in ex-sub accounts	4100 21															140.000
	4100 22															(140.000)
	4100 23															(140.000)
6 Adjust Depreciated amount from Cost Recovery Writing	3121															(521.875)
7 Performance Adjustment per NECA	Ex-Sub	4100														5,200.000
(Not allowed in rate base per NECA)	Ex-Sub															(5,200.000)
8 Positive adjustment per NECA	2101															14,000.000
(Not allowed in rate base per NECA)	Ex-Sub															(14,000.000)
9 Excludes from 1984 studies because amounts are not included for principal component supplies or electrical non-utility capital assets costs	Ex-Sub															80,578.000
10 Balance among all-Range Working 112-11-94) or Georgia	2100															102,279.000
11 Excludes B BFO from COB in PWP	2100															(102,279.000)
12 Excludes a subback adjustment to the computer equipment from the COB	2100															(875.000)
13 Transfer COB amount due Georgia	Ex-Sub	2100														8,825.000
(Not a BFO)	Ex-Sub															(8,825.000)
14 Ex-Sub Georgia Investment	Ex-Sub	2100														82,522.000
15 Ex-Sub CAT Investment related to total of 201 experience	2100															(82,522.000)
16	2100															(50,791.000)
17	3121															(19,447.000)
18	3121															(19,447.000)
19	3121															(19,447.000)
20	3121															(19,447.000)
Total	Ex-Sub															43,339.000
Total by Account	Ex-Sub															(43,339.000)

Account	4100	4200	4300	4400	4500	4600	4700	4800	4900	5000	5100	5200	5300	5400	5500	5600	5700	5800	5900																							
1 Part-let Adjustment from Composites	Account	Exclude																																								
	2100	(142,862)																				(142,862)																				
	312100				124,731																	(18,131)																				
	414021																					1,699																				
2 Revenue Predicting Paying (MIS)	Exclude																																									
	2100																																									
	2200																																									
	2400																																									
	312100																																									
	312230																																									
	312400																																									
	414021																																									
	434022																																									
	434024																																									
3 Exclude from 1987 studies because the credits are not rate base related	Exclude																																									
	4340									1,099,819												1,099,819																				
	434021																																									
	434022																																									
	434023																																									
	434024																																									
4 Retrospective Depreciated amounts from Cost-Plus Method Working	2321																																									
	2601																																									
5 Adjust A.C. 2003 for AFUDC (The other side of this entry is going to A.C. 2140 AFUDC)	Exclude																																									
	4310																																									
	Exclude									4,385																																
6 Postretirement Adjustment per NECA (Adjusted to make acc. bal. of ending bal. per NECA)	2351																																									
	312101																																									
	434023										61,580																															
	Exclude																																									
7 Postretirement adjustment per NECA (New allowed in rate base per NECA)	2351																																									
	312101																																									
	434023																																									
	Exclude																																									
8 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
9 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
10 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
11 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
12 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
13 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
14 To exclude GAS 3 investments related to rental of DSJ equipment	2300																																									
	312230																																									
	Exclude																																									
Total by Account																					1,099,819	1,225,521	1,000,964	1,120,414	1,225,521	1,000,964	1,120,414	1,225,521	1,000,964	1,120,414	1,225,521	1,000,964	1,120,414	1,225,521	1,000,964	1,120,414	1,225,521	1,000,964	1,120,414	1,225,521	1,000,964	1,120,414

Quincy (FL) Telephone Co.
 Summary Of Expense Adjustments
 Study Year: 1997
 Prepared By: KRS Basic Study Year 1996

OE-

		Balance Per		
		Book	Net Adjustments	Study Balance
PLANT SPECIFIC EXPENSE:				
6112	Motor Vehicle	(3,588)	-	(3,588)
6114	Spec. Purpose Vehicle	25,210	-	25,210
6121	Land & Building	141,172	-	141,172
6122	Furniture & Artworks	1,011	-	1,011
6123	Office Equipment	10,487	-	10,487
6124	Gen. Purpose Computer	4,570	-	4,570
6211	Analog Electronic	-	-	-
6212	Digital Electronic	133,077	-	133,077
6215.1	Electro-Mechanical Step	-	-	-
6215.2	Electro-Mechanical Crossbar	-	-	-
6215.3	Electro-Mechanical Other	-	-	-
6220	Operator Systems	-	-	-
6231	Radio Systems	-	-	-
6232	Circuit Equipment	95,606	-	95,606
6311	Station Apparatus	-	-	-
6341	Large PBX	-	-	-
6351	Public Tele. Term. Eq.	6,205	-	6,205
6362	Other Terminal Equip.	-	-	-
6411	Poles	7,224	-	7,224
6421	Aerial Cable	36,411	-	36,411
6422	Underground Cable	1,273	-	1,273
6423	Buried Cable	290,354	-	290,354
6424	Submarine Cable	860	-	860
6426	Intrabldg Netwk Cable	-	-	-
6431	Aerial Wire	30	-	30
6441	Conduit Systems	-	-	-
Total Plant Specific Expenses		749,902	-	749,902
PLANT NON-SPECIFIC EXPENSE:				
6511	Property Future Use	-	-	-
6512	Provisioning	36,680	-	36,680
6531	Power	113,757	-	113,757
6532	Network Admin.	235,003	-	235,003
6533	Testing	78,129	-	78,129
6534	Plant Oper. Admin.	50,081	-	50,081
6535	Engineering	87,517	-	87,517
6540	Access	14,160	(14,160)	-
Total Plant Non-Spec. Expenses		615,327	(14,160)	601,167
DEPRECIATION & AMORTIZATION EXPENSE:				
6561	Depreciation-Plant	1,918,038	(5,616)	1,912,422
6561.1	Depreciation-Extra. Ret.	-	-	-
6562	Depreciation Expense-Prop.	-	-	-
6563	Amort. Expense-Tangible	-	-	-
6564	Amort. Exp.-Intangible	-	-	-
6565	Amort. Expense-Other	-	-	-
Total Depreciation & Amortization		1,918,038	(5,616)	1,912,422

Quincy (FL) Telephone Co.
 Summary Of Expense Adjustments
 Study Year: 1997
 Prepared By: KRS Basic Study Year 1996

OE-

	Balance Per Book	Net Adjustments	Study Balance
CUSTOMER OPERATIONS EXPENSE:			
6611 Product Management	232,768	-	232,768
6612 Sales	140,644	-	140,644
6613 Product Advertising	42,013	-	42,013
6621 Call Completion Services	142,855	(175,451)	(32,596)
6622.1 Number Services-D.A.	96,072	10,203	106,275
6622.2 Number Services-Other	5,243	-	5,243
6623.1 Cust. Services-Local	457,016	(10,720)	446,296
6623.21 Cust. Services-Rev	522	327,265	327,787
6623.22 Cust. Services-Cabs	83,547	304,207	387,754
6623.23 Cust. Services-Msg	2,957	(4,645)	(1,688)
6623.3 Cust. Services-Other	472,564	(463,873)	8,691
Total Customer Oper Expense	1,676,201	(13,014)	1,663,187
CORPORATE OPERATIONS EXPENSE:			
6711 Executive	156,891	-	156,891
6712 Planning	30,106	-	30,106
6721 Accounting & Finance	444,359	-	444,359
6722 External Relations	167,722	-	167,722
6723 Human Resources	160,236	-	160,236
6724 Information Mgmt.	256,855	-	256,855
6725 Legal	25,920	-	25,920
6726 Procurement	26,626	-	26,626
6728.1 Gen & Adm-Accidents & DAM	679	-	679
6728.2 Gen & Adm-Gen. Insurance	18,416	-	18,416
6728.3 Gen & Adm-Benefits Pay	(330)	-	(330)
6728.4 Gen & Adm-Assoc. Dues	15,224	-	15,224
6728.5 Gen & Adm-Employee Disc.	4,246	-	4,246
6728.6 Gen & Adm-EAS Settlements	-	-	-
6728.7 Gen & Adm-Equal Access	-	-	-
6728.9 Gen & Adm-Other	31,262	(1,194)	30,068
Total Corporate Operations Expenses	1,338,211	(1,194)	1,337,017
5240 Rent Revenue	(27,893)	(221)	(28,114)
5260 ** Misc. Revenues	(180,820)	180,820	-
7100 Other Operating Income & Exp.	(1,932)	1,932	-
7240.3 Property Taxes	230,673	-	230,673
7240.9 Other Taxes	5,399	-	5,399
7350 Gain/Loss Disposal	-	-	-
7370 Special Charges	23,958	(4,124)	19,834
7540 Other Interest Deductions	152,992	(135,281)	17,711
Total Operating Expenses	6,500,056	9,142	6,509,197

** Consists of accounts 5261, 5264, 5269 - (special billing arrangements, oth. incidental reg. oth. rev. settlement.)

Quectry (PL) Telephone Co
 12/31/97 Expense Adjustments
 Study Year: 1997
 Prepared By: RES Basic Study Year 1998

Account	Account	12/97	1/98	2/98	3/98	4/98	5/98	6/98	7/98	8/98	9/98	10/98	11/98	12/98	Total	
1	Revenue Producing Party (MVA) Exclusions Exclude LAM Depreciation Expense COB Depreciation Expense CMI Depreciation Expense Radio Access Expense 0622.2 Exclude 0622.2															
2	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
3	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
4	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
5	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
6	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
7	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
8	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
9	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
10	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
11	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
12	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
13	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
14	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
15	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
16	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
17	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
18	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
19	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
20	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
21	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															
22	Transfer from other accounts to A/C 0622.2 Exclude 0622.2															

Quincy (FL) Telephone Company Embedded Cost Study - PSC Docket 980696 (Exhibit Q.1)
Investment Summary
Study Year: 1997
Prepared By: KRS Basic Study Year 1996

	Book Balance 1996	1996 Net Adjustments	Adjusted Book Balance 1996	Book Balance 1997	1997 Net Adjustments	Adjusted Book Balance 1997
2001 Tel. Plant In Service						
2100 Gen. Support Assets	1,115,098	(504,044)	2,833,054	3,150,835	(308,669)	7,042,166
2200 Central Office Equip	8,036,706	(87,543)	7,989,253	8,126,123	(48,839)	8,077,484
2300 Info. Orig/Term Equip	79,404	(79,217)	187	79,404	(79,217)	187
2400 Cable & Wire Facility	16,156,358	(29,934)	16,126,424	17,600,427	(24,619)	17,576,128
2600 Tangible Assets	-	-	-	-	-	-
2600 Intangibles	-	-	-	-	-	-
Total Tel Plant In Service	27,497,676	(460,708)	28,946,948	29,157,769	(461,344)	28,696,963
3100 Accumulated Depreciation						
2100 Gen. Support Assets	(1,724,185)	218,295	(1,505,900)	(1,843,629)	225,577	(1,618,043)
2210 Central Office Equip - SW	(1,093,020)	-	(1,093,020)	(1,386,980)	-	(1,386,980)
2210 Central Office Equip - TR	(1,836,870)	19,445	(1,837,425)	(1,994,259)	25,081	(1,971,178)
2300 Info. Orig/Term Equip	(58,741)	58,716	(25)	(65,605)	65,580	(25)
2400 Cable & Wire Facility	(6,930,571)	13,609	(6,936,918)	(7,921,337)	15,389	(7,905,748)
Total Accum. Depreciation	(11,483,343)	310,365	(11,172,978)	(13,211,801)	329,827	(12,881,974)
1250 Materials & Supplies	78,120	-	78,120	121,453	-	121,453
1402 1 RTR Class "B" Stock	328,477	-	328,477	451,193	-	451,193
1438 Deferred Maint. & Retire.	-	-	-	-	-	-
1439 3 Deferece Charges	10,729	(10,729)	-	6,256	(6,256)	-
2002 Prop. Held For Use	6,017	-	6,017	6,017	-	6,017
2003 Tel. Plant Const/Short	973,627	-	973,627	1,788,387	(24,323)	1,764,264
2004 Tel. Plant Const/Long	-	-	-	-	-	-
2005 Tel. Plant Acquisition	-	-	-	-	-	-
3200 Accoun Depr - For Use	-	-	-	-	-	-
3400 Accoun Amort - Tangible	-	-	-	-	-	-
3500 Accoun Amort - Intangible	-	-	-	-	-	-
3600 Accoun Amort/Tel Pht Acquis	-	-	-	-	-	-
4040 Customer Deposits	(121,205)	-	(121,205)	-	-	-
4100 4340 Net Cur/Non-Cur Def Inv Tax						
2100 Gen. Support Assets	-	(116,479)	(116,479)	-	(122,521)	(122,521)
2200 Central Office Equip	-	(312,310)	(312,310)	-	(309,994)	(309,994)
2300 Info. Orig/Term Equip	-	(15)	(15)	-	(7)	(7)
2400 Cable & Wire Facility	-	(627,837)	(627,837)	-	(671,414)	(671,414)
Undistributed	(1,062,362)	1,144,684	82,322	(1,109,610)	1,109,610	-
4310 1 4310 11 4310 2 Other LT Liab	(5,280)	5,280	-	(12,601)	(4,385)	(18,986)
4360 0 Other Deferred Credits	-	-	-	-	-	-
Net Investment	16,132,436	(67,240)	16,065,196	17,136,903	(1,660,909)	17,033,994

Quincy (FL) Telephone Co.
Investment Summary
Study Year: 1997
Prepared By: KRS Basic Study Year 1996

	Book Balance 1996	1996 Net Adjustments	Adjusted Book Balance 1996	Book Balance 1997	1997 Net Adjustments	Adjusted Book Balance 1997
2081 Tel. Plant In Service						
2100 Gen. Support Assets	3,133,098	(304,044)	2,831,054	3,150,835	(108,669)	3,042,166
2200 Central Office Equip	8,036,796	(47,541)	7,989,255	8,126,323	(48,879)	8,077,484
2300 Info. Orig. Term Equip	79,404	(34,079)	45,325	47,254	(29,217)	187
2400 Cable & Wire Facility	16,156,158	(29,904)	16,126,854	17,000,747	(28,619)	17,576,128
2680 Tangible Assets	-	-	-	-	-	-
2690 Intangibles	-	-	-	-	-	-
Total Tel Plant In Service	27,407,656	(413,570)	26,992,086	29,157,307	(661,344)	28,695,963
3100 Accumulated Depreciation						
2100 Gen. Support Assets	(1,724,183)	218,593	(1,505,590)	(1,843,620)	223,577	(1,620,043)
2210 Central Office Equip - SW	(1,093,029)	-	(1,093,029)	(1,086,980)	-	(1,086,980)
2230 Central Office Equip - IR	(1,656,870)	19,443	(1,637,427)	(1,994,299)	23,084	(1,971,178)
2300 Info. Orig. Term Equip	(58,741)	25,260	(33,481)	(65,805)	63,580	(25)
2400 Cable & Wire Facility	(6,950,372)	(3,609)	(6,954,981)	(7,923,372)	15,589	(7,907,783)
Total Accum Depreciation	(11,483,343)	276,006	(11,206,334)	(13,211,801)	(29,327)	(12,881,974)
3200 Materials & Supplies	-	-	-	-	-	-
3402 I R TB Class "B" Stock	-	-	-	-	-	-
3438 Deferred Maint. & Renire	-	-	-	-	-	-
3439 J Deferred Charges	10,729	(10,729)	-	6,356	(6,356)	-
3602 Prop. Held For Fut. Use	6,017	-	6,017	6,017	-	6,017
3603 Tel. Plant Const Short	973,627	-	973,627	1,788,587	(24,323)	1,764,264
3604 Tel. Plant Const Long	-	-	-	-	-	-
3605 Tel. Plant Acquisition	-	-	-	-	-	-
3200 Accum Depr - Fut. Use	-	-	-	-	-	-
3400 Accum Amort - Tangible	-	-	-	-	-	-
3500 Accum Amort - Intangible	-	-	-	-	-	-
3600 Accum Amort/Tel Pk Acquis	-	-	-	-	-	-
4040 Customer Deposits	-	-	-	-	-	-
4100-4340 Net Cur/Non-Cur Def Inc Tax						
2100 Gen. Support Assets	-	(116,479)	(116,479)	-	(122,523)	(122,523)
2200 Central Office Equip	-	(312,310)	(312,310)	-	(309,994)	(309,994)
2300 Info. Orig. Term Equip	-	(1,765)	(1,765)	-	(7)	(7)
2400 Cable & Wire Facility	-	(627,837)	(627,837)	-	(671,414)	(671,414)
Undistributed	(1,062,362)	1,444,684	83,322	(1,109,610)	1,109,610	-
4110 1 4110 11 4110 2 Other LT Liab	(5,280)	5,280	-	(12,601)	(4,385)	(16,986)
4360 0 Other Deferred Credits	-	-	-	-	-	-
Net Investment	15,847,044	(57,817)	15,789,227	16,624,283	(190,909)	16,463,348

Quality of Life Telephone Co
 12/17/97 Investment Adjustments
 Study Year 1997
 Prepared by: KRS Basic Study Year 1998

Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account
1	Part 1d Adjustment from Contributors Report	4100	4200	4300	4400	4500	4600	4700	4800	4900
Exclude	Exclude									
2100										
112100	(167,862)									(167,862)
4340271		124711								124,711
Exclude										
2	Revenue Prebidding Paying SMVA Exclusions									2,600
Exclude										
2100										
2200										
2400										
312100										
312200										
312300										
414021										
414022										
414024										
Exclude										
3	Exclude from 1997 studies because the studies are not yet been retained	4100								1,000,810
Exclude										
4140										
Distributions 4140 total to its sub accounts										(125,173)
414021										(300,000)
414022										(5,026)
414024										(671,114)
4	Revenue Depreciated amount from Cost Premium Wiring	2121								(4,385)
Exclude										
2100										
Adopt A.C. 2003 for APLDC										
(The other side of this entry is going to A.C. 2100 APLDC)										
5	Preconstruction Adjustment per NECA	4100								4,100
Exclude										
(Adjusted to make net bid #1 & # of ending bid per NECA)										
6	Telephone adjustment per NECA	2133								(79,217)
Exclude										
(New allowed on rate base per NECA)										
2200										
2400										
312250										
414023										
Exclude										
(See allowed on rate base per NECA)										
7	To exclude CAT 3 investments related to retail of DS1 equipment	2100								(87,799)
Exclude										
* see CA of DS 1 Level Exclusions worksheet										
8	Transfer GA A.C. 2003	112400								80,615
Exclude										
(24,323)										
9	Transfer GA A.C. 2003	2100								(80,615)
Exclude										
(See Georgia USA worksheet)										
10	Exclude from 1994 studies because amounts are not related to or prepaid preconstruction benefits as detailed in attached paper survey forms	2100								(163,807)
Exclude										
11	Block 1-179 adjustment	2100								8,178
Exclude										
Transfer Total By Account										1,000,810
Exclude										
Transfer Total By Account										1,000,810
Exclude										
Transfer Total By Account										1,000,810
Exclude										

Quincy (FL) Telephone Co.
 Summary Of Expense Adjustments
 Study Year: 1997
 Prepared By: KRS Basic Study Year 1996

OE-

		Balance Per		
		Book	Net Adjustments	Study Balance
PLANT SPECIFIC EXPENSE:				
6112	Motor Vehicle	(3,588)	-	(3,588)
6114	Spec. Purpose Vehicle	25,210	-	25,210
6121	Land & Building	141,172	-	141,172
6122	Furniture & Artworks	1,011	-	1,011
6123	Office Equipment	10,487	-	10,487
6124	Gen. Purpose Computer	4,570	-	4,570
6211	Analog Electronic	-	-	-
6212	Digital Electronic	133,077	-	133,077
6215.1	Electro-Mechanical Step	-	-	-
6215.2	Electro-Mechanical Crossbar	-	-	-
6215.3	Electro-Mechanical Other	-	-	-
6220	Operator Systems	-	-	-
6231	Radio Systems	-	-	-
6232	Circuit Equipment	95,606	-	95,606
6311	Station Apparatus	-	-	-
6341	Large PBX	-	-	-
6351	Public Tele. Term. Eq.	6,205	-	6,205
6362	Other Terminal Equip.	-	-	-
6411	Poles	7,224	-	7,224
6421	Aerial Cable	36,411	-	36,411
6422	Underground Cable	1,273	-	1,273
6423	Buried Cable	290,354	-	290,354
6424	Submarine Cable	860	-	860
6426	Intrabldg Netwk Cable	-	-	-
6431	Aerial Wire	30	-	30
6441	Conduit Systems	-	-	-
Total Plant Specific Expenses		749,902	-	749,902
PLANT NON-SPECIFIC EXPENSE:				
6511	Property Future Use	-	-	-
6512	Provisioning	36,680	-	36,680
6531	Power	113,757	-	113,757
6532	Network Admin.	235,003	-	235,003
6533	Testing	78,129	-	78,129
6534	Plant Oper. Admin.	50,081	-	50,081
6535	Engineering	87,517	-	87,517
6540	Access	14,160	(14,160)	-
Total Plant Non-Spec. Expenses		615,327	(14,160)	601,167
DEPRECIATION & AMORTIZATION EXPENSE:				
6561	Depreciation-Plant	1,918,038	(5,616)	1,912,422
6561.1	Depreciation-Extra. Ret.	-	-	-
6562	Depreciation Expense-Prop.	-	-	-
6563	Amort. Expense-Tangible	-	-	-
6564	Amort. Exp.-Intangible	-	-	-
6565	Amort. Expense-Other	-	-	-
Total Depreciation & Amortization		1,918,038	(5,616)	1,912,422

Quincy (FL) Telephone Co.
 Summary Of Expense Adjustments
 Study Year: 1997
 Prepared By: KRS Basic Study Year 1996

OE-

	Balance Per Book	Net Adjustments	Study Balance
CUSTOMER OPERATIONS EXPENSE:			
6611 Product Management	232,768	-	232,768
6612 Sales	140,644	-	140,644
6613 Product Advertising	42,013	-	42,013
6621 Call Completion Services	142,855	(175,451)	(32,596)
6622.1 Number Services-D.A.	96,072	10,203	106,275
6622.2 Number Services-Other	5,243	-	5,243
6623.1 Cust. Services-Local	457,016	(10,720)	446,296
6623.21 Cust. Services-Rev	522	327,065	327,787
6623.22 Cust. Services-Cabs	83,547	304,207	387,754
6623.23 Cust. Services-Msg	2,957	(4,645)	(1,688)
6623.3 Cust. Services-Other	472,564	(463,873)	8,691
Total Customer Oper Expense	1,676,201	(13,014)	1,663,187
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6712 Planning	30,106	-	30,106
6721 Accounting & Finance	444,359	-	444,359
6722 External Relations	167,722	-	167,722
6723 Human Resources	160,236	-	160,236
6724 Information Mgmt.	256,855	-	256,855
6725 Legal	25,920	-	25,920
6726 Procurement	26,626	-	26,626
6728.1 Gen & Adm-Accidents & DAM	679	-	679
6728.2 Gen & Adm-Gen. Insurance	18,416	-	18,416
6728.3 Gen & Adm-Benefits Pay	(330)	-	(330)
6728.4 Gen & Adm-Assoc. Dues	15,224	-	15,224
6728.5 Gen & Adm-Employee Disc.	4,246	-	4,246
6728.6 Gen & Adm-EAS Settlements	-	-	-
6728.7 Gen & Adm-Equal Access	-	-	-
6728.9 Gen & Adm-Other	31,262	(1,194)	30,068
Total Corporate Operations Expenses	1,338,211	(1,194)	1,337,017
5240 Rent Revenue	(27,893)	(22)	(28,114)
5260 ** Misc. Revenues	(180,820)	180,820	-
7100 Other Operating Income & Exp.	(1,932)	1,932	-
7240.3 Property Taxes	230,673	-	230,673
7240.9 Other Taxes	5,399	-	5,399
7350 Gain/Loss Disposal	-	-	-
7370 Special Charges	23,958	(4,124)	19,834
7540 Other Interest Deductions	135,281	(135,281)	-
Total Operating Expenses	6,482,345	9,142	6,491,486

** Consists of accounts 5261, 5264, 5269 - (special billing arrangements, oth. incidental reg. oth. rev. settlement.)

Quincy (IL) Telephone Co
 123197 Expenses Adjustments
 Study Year: 1997
 Prepared By: KRS Basic Study Year 1996

Account	12/97	1/98	2/98	3/98	4/98	5/98	6/98	7/98	8/98	9/98	10/98	11/98	12/98	1/99	2/99	3/99	4/99	5/99	6/99	7/99	8/99	9/99	10/99	11/99	12/99		
1 Revenue Producing Equip (MIS) Expenses	Exclude																										
5561																											
GAD Depreciation Expense	6561																										
CMR Depreciation Expense	6561																										
6251																											
2 Nonnet Services - Other Adjustments	6621-2																										
6221																											
61 Exclude would discontinue from study	6728																										
3 Transfer from other account with 11-1-971997	6621-1																										
4 Transfer from other related charges (11-1-971997)	6621-2																										
61 Exclude 61181 expense	6621-1																										
5 Prepaid Expense Charges	6621-2																										
61 Exclude 61181 expense	6621-1																										
6 Transfer MARKS & REPAIRS expenses associated with	6621-2-2																										
CADs processing	6621-2-1																										
7 Transfer of US charges from AC 6621-1	6621-3																										
8 Transfer from special charges	7136																										
617 include maintenance & parts	6728-4																										
618 include Fax Fees	6621-7																										
9 Pre-hour adjustment per MECA	6131																										
61 Amount not included	6728																										
10 Transfer affiliated charges to AC 6728-4	6728-6																										
11 Exclude Part X from study	7136																										
Exclude	6621-6																										
Not to include Misc Revenues	N/A																										
Over "Charges on DS-1 Letter Exclusions" sheet	6280																										
61 Exclude GSN 1128	6621-2																										
61 Exclude Fax Contributions	6621-1																										
61 Not NLF Item with 6621-1	6621-1																										
61 Exclude DS-1 item revenue	6621-1																										
61 Exclude Misc Revenues	6621-1																										
61 Exclude cash overage	6621-1																										
61 Exclude CA 5200 Balance	6621-1																										
61 Exclude depreciation expense associated with DS-1 lease	6621-1																										
18 Exclude AC 6621 items	6561																										
6621																											
6621-1																											
19 Exclude AV 6728 actual	6728																										
Exclude	6621-2																										
20 Receipts 12/98/97 rent	6240																										
Exclude	6621-1																										
21 Transfer Cash Study Expense to AC 7240-6	6728-6																										
Exclude	6621-2																										
22 Transfer spent Account Term Charges to AC 6621-2-2	6621-2-2																										
Exclude	6621-2-1																										
22 Transfer spent Account Term Charges to AC 6621-2-2	6621-2-2																										
Exclude	6621-2-1																										
Transfer from BV Account	6621-2-2																										

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

TDS TELECOM/Quincy Telephone

Response - Part I. - 3(B)

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

3. Separations Data

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

Response:

The requested information has been provided with this response.

Information provided by: **Jeff Jung**
Government & Regulatory Affairs

Quincy Telephone Company
Data Request Question 3B
1997 Annual SLU Minutes of Use

	<u>SLU Minutes</u>
IntraLATA	3,886,595
InterLATA	<u>12,564,525</u>
Total State	16,451,120
Total Interstate	<u>32,079,731</u>
Total Toll	48,530,851
Exchange	<u>311,477,739</u>
Total SLU Minutes	360,008,590

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

TDS TELECOM/Quincy Telephone

Response - Part I. - 4

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

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

Response:

The requested information has been provided with this response.

Information provided by: **Jeff Jung**
Government & Regulatory Affairs

Based on Financials Ending 12/31/97
 Submitted to NECA 7/31/98
 Compensation Commences 1/1/99

1997 USF Annual Compensation
 at Full Transition
 (See Page 5 of 9) \$542,084

NATIONAL EXCHANGE CARRIER ASSOCIATION
 UNIVERSAL SERVICE FUND
 1997 DATA COLLECTION FORM

SAC 210338 SA Name QUINCY (L) TELEPHONE COMPANY Region SOUTHERN

I EXCHANGE CARRIER DATA IDENTIFICATION
 (010) Study Area Code (010) GIGACY, E.L. TELEPHONE COMPANY (030) Contact Telephone Number 808.664.413
 (020) Contact Name (020) JEFFREY M. JAZZANO (040) USF Data Collection Period 9/1

Data Line Description Latest View Amount Error 1997 Amount Data Source

II WORKING LOOPS

(060)	Total Loops (Cat 1, 1.2 and 1.3)	0	13,805	OSP Records
(070)	Category 1 Loops (Excluding Cat 1.3 TWX Loops)	0	13,254	OSP Records
(080)	Reserved	NO ENTRY REQUIRED		

III INVESTMENT, EXPENSE AND TAXES

(160)	Act 2001 - Telephone Plant in Service	0	28,695,985	General Ledger
(170)	Act 1220 - Materials and Supplies	0	123,453	General Ledger
(180)	Act 3100 - Accumulated Depreciation	0	12,881,074	General Ledger

(195) Act 3400 - Accumulated Amortization Tangible

(195)	Act 3400 - Accumulated Amortization Tangible	0	0	General Ledger
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(200) Reserved

(200)	Reserved	NO ENTRY REQUIRED		
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(205) Reserved

(205)	Reserved	NO ENTRY REQUIRED		
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(210) Act 4340 - Net Noncurrent Deferred Operating Income Taxes

(210)	Act 4340 - Net Noncurrent Deferred Operating Income Taxes	0	1,103,936	General Ledger
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(220) Net Plant Investment (Sum of Lines 160 + 170 minus Lines 190 through 210)

(220)	Net Plant Investment (Sum of Lines 160 + 170 minus Lines 190 through 210)	0	14,831,506	General Ledger
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AL Line	Description	Formula
1	Cable & Wire Facilities plus CAWF portion of Capital Leases assigned to Category 1 [Act 2410 + (Cost Study CAWF) / CS CAWF Exc. WB] + Act 2680, 2410] 16,888,274	2,638,122
2	Central Office Equipment plus COE portion of Capital Leases assigned to Cat 4 13 [COE Cat 4 13 + Act 2680, 2230]	0,9609
3	'A' Factor - CAWF CAWF Cat 1 divided by Total CAWF [AL 16/Act 2410 + Act 2680, 2410]	0,3266
4	'B' Factor - COE COE Cat 4 13 divided by Total COE [AL 37/Acts (2210+2220+2230) + (2680, 2230)]	0,5885
5	'C' Factor - CAWF (Gross Allocation) CAWF Category 1 divided by Total Plant in Service [AL 1/Act 2001]	0,0919
6	'D' Factor - COE (Gross Allocation) COE Category 4 13 divided by Total Plant in Service [AL 2/Act 2001]	71,478
7	Materials & Supplies assigned to CAWF Cat 1 [AL 5 + Act 1220]	

NATIONAL EXCHANGE CARRIER ASSOCIATION
UNIVERSAL SERVICE FUND
1997 DATA COLLECTION FORM

SAC	310338	SA Name	QUINCY (E.) TELEPHONE COMPANY	Region	SO: The Int'l	Formula
Data Line	Description	Lined View Amount	Rate Line	Enter 1997 Amount	Data Source	
Selected Plant Accounts						
(230)	Acct 2210 - Central Office Switching Equipment	0	(230)	3,965,219	General Ledger	$[AL5 * Acct 1220]$ 11,166
(235)	Acct 2220 Operator System Equipment	0	(235)	0	General Ledger	
(240)	Acct 2230 - Central Office Transmission Equipment	0	(240)	4,112,264	General Ledger	
(245)	Total Central Office Equipment (Sum of Lines 230 through 240)	0	(245)	8,077,483	General Ledger	6,241,464
(250)	Circuit Equipment Category 4 13	0	(250)	2,638,122	Prorate per CS	
(255)	Acct 2410 - Cable & Wire Facilities Total	0	(255)	17,576,128	General Ledger	
(260)	Acct 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	0	(260)	1,386,980	General Ledger	$1,158,038$
(265)	Acct 3100 (2220) - Accumulated Depreciation Operators System Equipment	0	(265)	0	General Ledger	
(270)	Acct 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	0	(270)	1,971,178	General Ledger	$0,5878$
(275)	Acct 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 thru 270)	0	(275)	3,358,158	General Ledger	$0,0978$
(280)	Acct 3100 (2410) - Accumulated Depreciation CAWF	0	(280)	7,905,746	General Ledger	

8 Material & Supplies assigned to Central Office Equipment Category 4 13
[AL5 * Acct 1220]

9 Accumulated Depreciation plus Net Nonrecurrent Deferred Operating Income Taxes assigned to CAWF - Category 1
[AL3 * (Accts 3100-3410) + (AL2-2410) * (Accts 2680-3140) Acct 2680] * Acct 3400]]

10 Accumulated Depreciation plus Net Nonrecurrent Deferred Operating Income Taxes assigned COE Category 4 13
[AL4 * (Accts 3100 COE + 4340 COE) * (Accts 2680 COE / Acct 2680) * Acct 3400]]

11 1st Factor - CAWF (Net Allocation) MET CAWF Category 1 divided by NET TPRS
[(AL1 * AL7 - AL9) / Accts (2001 + 1220 - 3100 - 4340)]

12 1st Factor - Central Office Equipment (Net Allocation) MET COE Category 4 13 divided by NET TPRS
[(AL2 * AL8 - AL10) / Accts (2001 + 1220 - 3100 - 4340)]

NATIONAL EXCHANGE CARRIER ASSOCIATION
UNIVERSAL SERVICE FUND
1997 DATA COLLECTION FORM

SAC	210338	SA Name	DUNCY (F.) TELEPHONE COMPANY	Region	SOUTHERN			
Data Line	Description	Latest View Amount	aka Line	Enter 1997 Amount	Data Source	A. Line	Description	Formula
(285)	Reserved			NO ENTRY REQUIRED		13	Cable & Wire Facilities Maintenance Expense assigned to Category 1	
(290)	Reserved			NO ENTRY REQUIRED			[(A.3) * (Acct 2410 Benefits - Rents)]	259 B08
(295)	Reserved			NO ENTRY REQUIRED				
(300)	Reserved			NO ENTRY REQUIRED		14	Central Office Equipment Maintenance Expense assigned to Category 4.13	
(305)	Reserved			NO ENTRY REQUIRED			[(A.4) * [(Acct)6210 * 6220 * 6230 - (Benefits - Rents)]]	66 241
(310)	Acct 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	0	(310)	152,175	General Ledger	15	Network Support Expenses plus General Support Expenses assigned to C&WF Category 1 and CDE Category 4.13	
(315)	Acct 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	0	(315)	0	General Ledger		[(A.5) * (A.6) * (Acct)6110 * 6120 - (Benefits - Rents)]]	117 B61
(320)	Acct 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	0	(320)	15,7819	General Ledger	16	Network Operations Expenses assigned to C&WF Category 1 and CDE Category 4.13	
(325)	Acct 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 through 320)	0	(325)	309,954	General Ledger	17	[(A.5) * (A.6) * (Acct 6530 - Benefits)]	344 B32
(330)	Acct 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	0	(330)	671,414	General Ledger		Depreciation and Amortization Expense assigned to C&WF Category 1	
							[(A.3) * [(Acct 5560 C&WF * (Acct 2680 2410)/(Acct 2680) * Acct 5560 2680)]]	1 079 176

NATIONAL EXCHANGE CARRIER ASSOCIATION
UNIVERSAL SERVICE FUND
1997 DATA COLLECTION FORM

SAC	210338	SA Name	QUINCY ILL TELEPHONE COMPANY	Region	SOUTHEAST			
Data Line	Description	Label View Amount	BSA Line	Enter 1997 Amount	Data Source	Ac Line	Description	Formula
Plant Specific Operation Expense								
(335)	Acct 6110 - Network Support Expense Total	0	(335)	27,522	General Ledger		Depreciation and Amortization Expense assigned to COE Cat 4 13 [AL4 * (Acct 6560 COE) + (Acct 2680 2230(Acct 2680) * Acct 2080 6560)]	199 059
(340)	Acct 6110 - Benefits Portion of Network Support Expense	0	(340)	533	General Ledger		Corporate Operations Exp. assigned to CAWF Cat 1 and COE Cat 4 13 [AL5 * AL(6) + Acct(6) 110 + Acct 6120 - Benefits]	909 781
(345)	Acct 6110 - Rents Portion of Network Support Expense	0	(345)	0	General Ledger			
(350)	Acct 6120 - General Support Expense Total	0	(350)	157,240	General Ledger			
(355)	Acct 6120 - Benefits Portion of General Support Expense	0	(355)	5,087	General Ledger			
(360)	Acct 6120 - Rents Portion of General Support Expense	0	(360)	4	General Ledger			505 230
(365)	Acct 6210 - Central Office Switching Expense - Total	0	(365)	133,077	General Ledger		Benefits assigned CAWF Cat 1 and COE Cat 4 13 [AL5 * AL(6) + Benefits]	194 778
(370)	Acct 6210 - Benefits Portion of Central Office Switching Expense	0	(370)	5,214	General Ledger			
(375)	Acct 6210 - Rents Portion of Central Office Switching Expense	0	(375)	0	General Ledger		Rents assigned CAWF Cat 1 and COE Cat 4 13 [AL5 * AL(6) + Rents]	4 783
(380)	Acct 6220 - Operator System Expense - Total	0	(380)	0	General Ledger		RETURN COMPONENT for CAWF Cat 1 [AL1 * AL7 - AL(9) + 1125]	980 802
(385)	Acct 6220 - Benefits Portion of Operator System Expense	0	(385)	0	General Ledger		RETURN COMPONENT for COE Cat 4 13 [AL2 * AL8 - AL(10) + 1125]	163 267
(390)	Acct 6220 - Rents Portion of Operator System Expense	0	(390)	0	General Ledger			
(395)	Acct 6230 - Central Office Expense - Transmission Equipment - Total	0	(395)	95,606	General Ledger		TOTAL UNSEPARATED COSTS for SA 210338 [Sum of lines AL 13 thru AL 24]	34,825,995

NATIONAL EXCHANGE CARRIER ASSOCIATION
UNIVERSAL SERVICE FUND
1997 DATA COLLECTION FORM

SAC 210308 SA Name QUINCY (ELL) TELEPHONE COMPANY		Region SOUTHERN				
Data Line	Description	Latest Year Amount	Enter 1997 Amount	AL Line	Description	Formula
(400)	Acct 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	0	20,651	(400)	STUCL ARE J COST PER LOOP [AL 25, loop x 1.13]	\$349.58
(405)	Acct 6230 - Rents Portion of Central Office Expense - Transmission Equipment	0	0	(405)	National Average	\$245.27
(410)	Acct 6210 - 6230 - Central Office Expense - Total (Sum of Lines 358 + 360 + 365)	0	228,563	(410)	National Average x 1.15	\$266.56
(415)	Reserved				National Average x 1.50	\$373.81
(420)	Reserved				Amount of cost per loop over 150% of National Average	\$0.00
(425)	Reserved				Applicable loop cost between 115-150% of National Average	\$62.67
(430)	Acct 6410 - Cable and Wire Facilities Expense - Total	0	336,152	(430)	EXPENSE ADJUSTMENT AT 65 RATE [Applies to Loop Cost between 115-150% of National Average at 65 rate]	\$40.80
(435)	Acct 6410 - Benefits Portion Cable and Wire Facilities Expense	0	58,737	(435)		
(440)	Acct 6410 - Rents Portion Cable and Wire Facilities Expense	0	7,025	(440)	EXPENSE ADJUSTMENT AT 75 RATE [Applies to Loop Cost over 150% of National Average at 75 rate]	\$0.00
(445)	Total Plant Specific Expense (Sum of Lines 325 + 350 + 365 + 380 + 395 + 430)	0	743,697	(445)	TOTAL SA EXPENSE ADJUSTMENT	\$142,084
Plant Non Specific Expense						
(450)	Acct 6530 - Network Operations Expense - Total	0	564,487	(450)	1994 ANNUAL COMPENSATION	
(455)	Acct 6530 - Benefits Portion Network Operations Expense	0	58,015	(455)	Line 34 Expense Adjustment at 1.12 Transition of USF in 1994	2343,084

NATIONAL EXCHANGE CARRIER ASSOCIATION
UNIVERSAL SERVICE FUND
1997 DATA COLLECTION FORM

SAC	210336	SA Name	QUINCY (IL) TELEPHONE COMPANY	Region	SOUTHERN
Data Line	Description	Label View Amount	MSA Loc	Enter 1997 Amount	Data Source
(465)	Reserved		NO ENTRY REQUIRED		
(470)	Reserved		NO ENTRY REQUIRED		
(480)	Reserved		NO ENTRY REQUIRED		
(485)	Reserved		NO ENTRY REQUIRED		
(500)	Reserved		NO ENTRY REQUIRED		
(505)	Reserved		NO ENTRY REQUIRED		
Depreciation and Amortization Expenses					
(510)	Acct 6560 (2210) - Depreciation And Amortization Expense - Central Office Switching Equipment	0	(510)	284,777	General Ledger
(515)	Acct 6560 (2220) - Depreciation And Amortization Expense - Operator System Equipment	0	(515)	0	General Ledger
(520)	Acct 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	0	(520)	324,740	General Ledger
(525)	Acct 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 thru 520)	0	(525)	609,517	General Ledger
(530)	Acct 6560 (2410) - Depreciation and Amortization Expense - Cable & Wire Facilities	0	(530)	1,123,758	General Ledger
Corporate Operating Expenses					
(535)	Acct 6710 Executive and Planning Expense - Total	0	(535)	186,927	General Ledger
(540)	Acct 6710 Benefits Portion Executive and Planning Expense	0	(540)	1,227	General Ledger

NATIONAL EXCHANGE CARRIER ASSOCIATION
 UNIVERSAL SERVICE FUND
 1997 DATA COLLECTION FORM

SAC	210308	SA Name	QUINCY (L) TELEPHONE COMPANY	Region	SOUTHERN
Data Line	Description	Latest View Amount	GA Line	Enter 1997 Amount	Data Source
(540)	Acct 6720 - General Administrative Expense - Total	0	(550)	1,150,020	General Ledger
(555)	Acct 6720 - Benefits Portion General Administrative Expense	0	(555)	14,165	General Ledger
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 540)	0	(665)	1,137,017	General Ledger
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	0	(600)	313,061	General Ledger
(610)	Rents Portion of All Operating Expenses - Total	0	(610)	7,028	General Ledger
(620)	Reserved			NO ENTRY REQUIRED	
(630)	Reserved			NO ENTRY REQUIRED	
Taxes					
(650)	Acct 7200 - Operating Taxes	0	(650)	742,467	General Ledger
(655)	Reserved			NO ENTRY REQUIRED	
IV PART 36 - COST STUDY DATA					
(700)	Cost Study Average Cable and Wire Facilities Acct 2410	0	(700)	16,851,293	Cost Study
(710)	Cost Study Average Cable and Wire Facilities Cat 1 - Total Exchange Line C&W Excluding Wide Band	0	(710)	16,191,756	Cost Study

NATIONAL EXCHANGE CARRIER ASSOCIATION
 UNIVERSAL SERVICE FUND
 1997 DATA COLLECTION FORM

SAC	210338	SA Name	QUINCY (F.L.T.E.) (NYSE) COMPANY	Region	SOUTH BRN
Data Line	Description	Latest View Amount	GA Line	Enter 1997 Amount	Data Source
V	AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)				
(800)	Acct 2680 - Amortizable Tangible Assets	0	(800)	0	General Ledger
(805)	Acct 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	0	(805)	0	General Ledger
(810)	Acct 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4 13	0	(810)	0	General Ledger
(815)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	0	(815)	0	General Ledger
(820)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	0	(820)	0	General Ledger
(830)	Acct 2680 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets	0	(830)	0	General Ledger

VI. COMMENTS / SIGNIFICANT CHANGE EXPLANATION:
 Reconciled with 1997 study

QUINCY (FL) TELEPHONE COMPANY
 USF Loop Count Development based on Access Line Report Adjustments
 As Of: December 31, 1997

	Column A	TOTAL
Total Exchange Access Lines from Access Line Report	13,254	13,254
<u>Multi-Party Line Adjustments:</u>		
A) R2 + B2 Access Lines	0	
Loop Equivalent (Divide by 1.8)	0	0
B) R4 + B4 Access Lines	0	
Loop Equivalent (Divide by 3.4)	0	0
C) RM Access Lines	0	
Loop Equivalent (Divide by 7.0)	0	0
<u>Other Access Line Report Adjustments:</u>		
D) Less: Access Line Report "Other"	0	0
E) Less: Access Line Report "Mobile"	0	0
F) Less: Access Line Report "WATS"	0	0
G) Plus: Access Line Report "ISDN"	0	0
Category 1.3 Message Telephone Loops	USF LN 070	13,254
Category 1.1 and 1.2 Loops	551	551 (Same as Latest Cost Study)
Total Category 1 Loops	USF LN 060	13,805

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

TDS TELECOM/Quincy Telephone

Response - Part I. - 5 A-E

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

5. Please provide the amount of 1997 revenues (separately for residence and business, if available) for:
- A. Non-recurring charges (installation charges, etc.)
 - B. Local Private Line
 - C. Extended Calling Service (ECS, \$.25 plan, etc.)
 - D. Local Operator Services (directory assistance, operator handled calls, etc.)
 - E. IntraLATA Operator Services (directory assistance, operator handled calls, etc.)

Response:

The information requested has been provided with this response.

Information provided by: Jeff Jung
Government & Regulatory Affairs

**RESPONSE TO DATA REQUEST DATED JUNE 19, 1998
QUESTION #5**

	ANNUAL TOTALS
A) NONRECURRING CHARGES	
Res. Rev	81,329
Bus Rev.	20,980
Other	16,655
 B) LOCAL PRIVATE LINE	
OTH LOC EXCHG REV (less Bus. & nonrecurring)	681,108
LOC PVT LINE REV	511,995
BUSINESS REVENUE	36,099
 C) EXTENDED CALLING SVC.	 NA
 D) LOCAL OPERATOR SERVICES	
LOCAL DIRECTORY ASSISTANCE	71,624
Bus., Res. NA	
 E) INTRALATA OPERATOR	
INTRALATA DIRECTORY ASSISTANCE	6,886
Bus., Res. NA	

TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates

TDS TELECOM/Quincy Telephone

Response - Part II. - Total Service Long-Run Incremental Cost - All questions

**TDS TELECOM/Quincy Telephone
980000A-SP Undocketed Special Project
Fair and Reasonable Rates**

Part II. Total Service Long-Run Incremental Cost Data

For each of the cost studies submitted in response to the data request from the Division of Communications regarding 980000A-SP: UNDOCKETED SPECIAL PROJECT: Fair and Reasonable Rates, please provide the following information:

Response:

N/A TDS TELECOM/Quincy Telephone does not have TSLRIC studies available.

Depreciation 1-11.

Response:

N/A TDS TELECOM/Quincy Telephone does not have TSLRIC studies available.

Cost of Capital 12-23.

Response:

N/A TDS TELECOM/Quincy Telephone does not have TSLRIC studies available.