

EXHIBIT 4

Company Name: (Below)
 YCOM Networks, Inc. d/b/a FairPoint Communications

ASSETS	Balance End of Year 2012 (A)	Part 64 Adj to NonReg 2012 (B)	Adj. Balance End of Year 2012	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance Prior Year 2012 (A)	Part 64 Adj to NonReg 2012 (B)	Adj. Balance End of Year 2012
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	405		405	25. Accounts Payable	1,862,165		1,862,165
2. Cash-RUS Construction Fund	0		0	26. Notes Payable	0		0
3. Affiliates:				27. Advance Billings and Payments	284,200		284,200
a. Telecom Accounts Receivable	1,137,493		1,137,493	28. Customer Deposits	0		0
b. Other Accounts Receivable	0		0	29. Current Mat. L/T Debt	0		0
c. Notes Receivable	0		0	30. Current Mat. L/T Debt Rur. Dev.	0		0
4. Non-Affiliates:				31. Current Mat. - Capital Leases	0		0
a. Telecom Accounts Receivable	337,652		337,652	32. Income Taxes Accrued	844		844
b. Other Accounts Receivable	246,746		246,746	33. Other Taxes Accrued	194,169		194,169
c. Notes Receivable	0		0	34. Other Current Liabilities	0		0
5. Interest and Dividends Receivable	0		0	35. Total Current Liabilities (25 thru 34)	2,341,378		2,341,378
6. Material-Regulated	205,795		205,795	LONG-TERM DEBT			
7. Material-Nonregulated	(3,076)		(3,076)	36. Funded Debt-RUS Notes	0		0
8. Prepayments	33,320		33,320	37. Funded Debt-RTB Notes	0		0
9. Other Current Assets	45,947		45,947	38. Funded Debt-PFB Notes	0		0
10. Total Current Assets (1 Thru 9)	2,004,281	-	2,004,281	39. Funded Debt-Other	0		0
				40. Funded Debt-Rural Develop. Loan	0		0
NONCURRENT ASSETS				41. Premium (Discount) on L/T Debt	0		0
11. Investment in Affiliated Companies				42. Reacquired Debt	0		0
a. Rural Development	0		0	43. Obligations Under Capital Lease	0		0
b. Nonrural Development	0		0	44. Adv. From Affiliated Companies	0		0
12. Other Investments				45. Other Long-Term Debt	0		0
a. Rural Development	0		0	46. Total Long-Term Debt (36 thru 45)	0		0
b. Nonrural Development	0		0	OTHER LIAB. & DEF. CREDITS			
13. Nonregulated Investments (B1)	4,708,768	187,823	4,896,591	47. Other Long-Term Liabilities	1,567,098		1,567,098
14. Other Noncurrent Assets	18,204		18,204	48. Other Deferred Credits (C)	(393,164)	47,587	(345,577)
15. Deferred Charges	0		0	49. Other Jurisdictional Differences	0		0
16. Jurisdictional Differences	0		0	50. Total Other Liab. & Def. Credits (47 thru 49)	1,173,934	47,587	1,221,521
17. Total noncurrent Assets (11 thru 16)	4,726,972	187,823	4,914,795	EQUITY			
				51. Cap. Stock Outstanding & Subscribed	29,400		29,400
PLANT, PROPERTY AND EQUIPMENT				52. Additional Paid-in-Capital	14,167,681		14,167,681
18. Telecom Plant-In-Service	42,161,413	(872,574)	41,288,839	53. Treasury Stock	0		0
19. Property Held for Future Use	0		0	54. Membership and cap. Certificates	0		0
20. Plant Under Construction	794,593		794,593	55. Other Capital	266		266
21. Plant Adj./Nonop Plant & Goodwill	140,602		140,602	56. Patronage Capital Credits	0		0
22. Accumulated Depreciation (CR.)	(37,176,095)	684,751	(36,491,344)	57. Retained Earnings or Margins (B2)	(5,060,892)	(47,587)	(5,108,479)
23. Net Plant (18 thru 21 less 22)	5,920,513	(187,823)	5,732,690	58. Total Equity (51 thru 57)	9,136,454	(47,587)	9,088,867
TOTAL ASSETS (10+17+23)	12,651,766	0	12,651,766	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	12,651,766	0	12,651,766

(A) - As reported on Form 481

(B) - Part 64 adjustments to rate base from regulated to nonregulated.

(B1) - Part 64 offset to nonreg investment

(B2) - Part 64 offset to retained earnings

(C) - Part 64 Adj. for line 48 is only for

deferred taxes.

Company Name: (Below)
YCOM Networks, Inc. d/b/a FairPoint Communications

EXHIBIT 4

ASSETS	Balance End of Year 2013 (A)	Part 64 Adj to NonReg 2013 (B)	Adj. Balance End of Year 2013	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance Prior Year 2013 (A)	Part 64 Adj to NonReg 2013 (B)	Adj. Balance End of Year 2013
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	405		405	25. Accounts Payable	1,508,008		1,508,008
2. Cash-RUS Construction Fund	0		0	26. Notes Payable	0		0
3. Affiliates:				27. Advance Billings and Payments	288,600		288,600
a. Telecom, Accounts Receivable	1,131,937		1,131,937	28. Customer Deposits	0		0
b. Other Accounts Receivable	0		0	29. Current Mat. I/T Debt	0		0
c. Notes Receivable	0		0	30. Current Mat. I/T Debt Rur. Dev.	0		0
4. Non-Affiliates:				31. Current Mat. - Capital Leases	0		0
a. Telecom, Accounts Receivable	281,190		281,190	32. Income Taxes Accrued	448,227		448,227
b. Other Accounts Receivable	206,624		206,624	33. Other Taxes Accrued	173,127		173,127
c. Notes Receivable	0		0	34. Other Current Liabilities	0		0
5. Interest and Dividends Receivable	0		0	35. Total Current Liabilities (25 thru 34)	2,417,962		2,417,962
6. Material-Regulated	198,971		198,971	LONG-TERM DEBT			
7. Material-Nonregulated	(6,289)		(6,289)	36. Funded Debt-RUS Notes	0		0
8. Prepayments	38,615		38,615	37. Funded Debt-RTB Notes	0		0
9. Other Current Assets	34,376		34,376	38. Funded Debt-FFB Notes	0		0
10. Total Current Assets (1 Thru 9)	1,885,829		1,885,829	39. Funded Debt-Other	0		0
				40. Funded Debt-Rural Develop. Loan	0		0
NONCURRENT ASSETS				41. Premium (Discount) on I/T Debt	0		0
11. Investment in Affiliated Companies				42. Acquired Debt	0		0
a. Rural Development	0		0	43. Obligations Under Capital Lease	0		0
b. Nonrural Development	0		0	44. Adv. From Affiliated Companies	0		0
12. Other Investments				45. Other Long-Term Debt	0		0
a. Rural Development	0		0	46. Total Long-Term Debt (36 thru 45)	0		0
b. Nonrural Development	0		0	OTHER LIAB. & DEF. CREDITS			
13. Nonregulated Investments (B1)	4,983,297	224,661	5,207,958	47. Other Long-Term Liabilities	1,483,495		1,483,495
14. Other Noncurrent Assets	18,204		18,204	48. Other Deferred Credits (C)	(572,220)	66,833	(505,387)
15. Deferred Charges	0		0	49. Other Jurisdictional Differences	0		0
16. Jurisdictional Differences	0		0	50. Total Other Liab. & Def. Credits (47 thru 49)	911,275	66,833	978,108
17. Total noncurrent Assets (11 thru 16)	5,001,501	224,661	5,226,162	EQUITY			
				51. Cap. Stock Outstanding & Subscribed	29,400		29,400
PLANT, PROPERTY AND EQUIPMENT				52. Additional Paid-in-Capital	14,167,681		14,167,681
18. Telecom Plant-in-Service	39,437,807	(1,001,208)	38,436,599	53. Treasury Stock	0		0
19. Property Held for Future Use	0		0	54. Membership and cap. Certificates	0		0
20. Plant Under Construction	618,491		618,491	55. Other Capital	266		266
21. Plant Adj., Nonop Plant & Goodwill	140,602		140,602	56. Patronage Capital Credits	0		0
22. Accumulated Depreciation (CR.)	(35,582,964)	776,547	(34,806,417)	57. Retained Earnings or Margins (B2)	(6,025,317)	(66,833)	(6,092,150)
23. Net Plant (18 thru 21 less 22)	4,613,936	(224,661)	4,389,275	58. Total Equity (51 thru 57)	8,172,030	(66,833)	8,105,197
TOTAL ASSETS (10+17+23)	11,501,266	0	11,501,266	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	11,501,266	0	11,501,266

(A) - As reported on Form 481.

(B) - Part 64 adjustments to rate base from regulated to nonregulated.

(B2) - Part 64 offset to nonreg investment

(B2) - Part 64 offset to retained earnings

(C) - Part 64 Adj. for line 48 is only for

deferred taxes.

EXHIBIT 4

Company Name: (Below)
YCOM Networks, Inc. d/b/a FairPoint Communications

ASSETS	Adjusted Prior Year Balance 2012	Adjusted Current Year Balance 2013	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2012	Adjusted Prior Year Balance 2013
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	405	405	25. Accounts Payable	1,862,165	1,508,008
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	284,200	288,600
a. Telecom, Accounts Receivable	1,137,493	1,131,937	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	0	0
c. Notes Receivable	0	0	30. Current Mat. L/T Debt Rur. Dev.	0	0
4. Non-Affiliates:			31. Current Mat. - Capital Leases	844	448,227
a. Telecom, Accounts Receivable	337,652	281,190	32. Income Taxes Accrued	194,169	173,127
b. Other Accounts Receivable	245,746	206,624	33. Other Taxes Accrued	0	0
c. Notes Receivable	0	0	34. Other Current Liabilities	2,341,378	2,417,962
5. Interest and Dividends Receivable	0	0	LONG-TERM DEBT		
6. Material-Regulated	205,795	198,971	36. Funded Debt-RUS Notes	0	0
7. Material-Nonregulated	(3,076)	(6,289)	37. Funded Debt-RTB Notes	0	0
8. Prepayments	33,320	38,615	38. Funded Debt-FFB Notes	0	0
9. Other Current Assets	45,947	34,376	39. Funded Debt-Other	0	0
10. Total Current Assets (1 Thru 9)	2,004,281	1,885,829	40. Funded Debt-Rural Develop. Loan	0	0
NONCURRENT ASSETS			41. Premium (Discount) on L/T Debt	0	0
11. Investment in Affiliated Companies			42. Reacquired Debt	0	0
a. Rural Development	0	0	43. Obligations Under Capital Lease	0	0
b. Nonrural Development	0	0	44. Adv. From Affiliated Companies	0	0
12. Other Investments			45. Other Long-Term Debt	0	0
a. Rural Development	0	0	46. Total Long-Term Debt (36-45)	0	0
b. Nonrural Development	0	0	OTHER LIAB. & DEF. CREDITS		
13. Nonregulated Investments	4,896,591	5,207,958	47. Other Long-Term Liabilities	1,567,098	1,483,495
14. Other Noncurrent Assets	18,204	18,204	48. Other Deferred Credits (B)	(345,577)	(505,387)
15. Deferred Charges	0	0	49. Other Jurisdictional Differences	0	0
16. Jurisdictional Differences	0	0	50. Total Other Liab. & Def. Credits (47 thru 49)	1,221,521	978,108
17. Total noncurrent Assets (11 thru 16)	4,914,795	5,226,162	EQUITY		
PLANT, PROPERTY AND EQUIPMENT			51. Cap. Stock Outstanding & Subscribed	29,400	29,400
18. Telecom Plant-in-Service	41,288,839	38,435,599	52. Additional Paid-in-Capital	14,167,681	14,167,681
19. Property Held for Future Use	0	0	53. Treasury Stock	0	0
20. Plant Under Construction	794,593	618,491	54. Membership and cap. Certificates	0	0
21. Plant Adj., Nonop Plant & Goodwill	140,602	140,602	55. Other Capital	266	266
22. Accumulated Depreciation (CR.)	(36,491,344)	(34,806,417)	56. Patronage Capital Credits	0	0
23. Net Plant (18 thru 21, less 22)	5,732,690	4,389,275	57. Retained Earnings or Margins	(5,108,479)	(6,092,150)
TOTAL ASSETS (10+17+23)	12,651,766	11,501,266	58. Total Equity (51 thru 57)	9,088,867	8,105,197
			59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	12,651,766	11,501,266

Note:
Adjusted Balances represents balances after current year Part 64 adjustments (B) - Provide Deferred Taxes on separate rate base schedule

EXHIBIT 4

Company Name: (Below)
 YCOM Networks, Inc. d/b/a FairPoint Communications

Line #	Adj. Balance End of Year 2012	Adj. Balance End of Year 2013	Average Adj End of Year Balance
18	41,288,839	38,436,599	39,862,719
19	0	0	0
22	(36,491,344)	(34,806,417)	(35,648,881)
6	205,795	198,971	202,383
	345,577	505,387	425,482
	5,348,867	4,334,540	4,841,703

Average Rate Base:
 Total Regulated Adjusted Telecom Plant-in-service
 Total Property held for Future Use
 Total Regulated Adjusted Accumulated Depreciation (CR)
 Total Regulated Materials & Supplies
 Deferred Income Taxes (CR)
 Total Regulated Rate Base

Note:

1. Normal balance of deferred income taxes and accumulated depreciation is a credit.
2. Adjusted balance includes current year Part 64 adjustments

EXHIBIT 4

Company Name: (Below)
YCOM Networks, Inc. d/b/a FairPoint Communications

Description	Prior Year End of Yr. Balance - 2012	Current Year End of Yr. Balance - 2013	Difference	% Change
Access Lines:				
Residential	6,682	6,126	(556)	-8.3%
Business	1,497	1,424	(73)	-4.9%
Total	8,179	7,550	(629)	-7.7%
<hr/>				
	End of Yr. Balance - 2012	End of Year Balance -2013	Difference	% Change
Broadband Connections	6,090	6,084	(6)	-0.1%
<hr/>				
	Prior Yr. 2012	Current Yr. 2013	Difference	% Change
Total Annual Amount: Gross Capital Expenditures	1,357,318	991,955	(365,363)	-26.9%

Part B Statement of Income and Retained Earnings Statement

Company Name: (Below)

YCOM Networks, Inc. d/b/a FairPoint Communications

Line #	Item	Prior Year 2012 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2012
1	Local Network Services Revenues	2,412,535		2,412,535
2	Network Access Services Revenues	4,058,600		4,058,600
3	Long Distance Network Services Revenues	0		0
4	Carrier Billing and Collection Revenues	110,761		110,761
5	Miscellaneous Revenues	432,579		432,579
6	Uncollectible Revenues (Normal Balance Is debit or in brackets)	(243,002)		(243,002)
7	Net Operating Revenues (1 thru 6)	6,771,473	0	6,771,473
8	Plant Specific Operations Expense	2,304,110	(169,602)	2,134,508
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	781,868	0	781,868
10	Depreciation Expense	1,805,041	(19,609)	1,785,432
11	Amortization Expense	0	0	0
12	Customer Operations Expense	835,875	(43,510)	792,365
13	Corporate Operations	1,351,109	(163,607)	1,187,502
13a	Less: Corporate Operations Adjustment (FCC 36.621) report in ()	0		0
13b	Adjusted Corporate Operations Expense (Line 13 minus Line 13a)	1,351,109	(163,607)	1,187,502
14	Total Operations Expenses (8 thru 12 +13b)	7,078,003	(396,328)	6,681,675
15	Operating Income or Margins (7 less 14)	(306,530)	396,328	89,798
16	Other Operating Income and Expenses ()	(558)		(558)
17	State and Local Taxes	0		0
18	Federal Income Taxes (A1)	55,273		55,273
19	Other Taxes	84,809	-33822	50,987
20	Total Operating Taxes (17+18+19)	140,082	(33,822)	106,260
21	Net Operating Income or Margins (15+16-20)	(447,170)	430,150	(17,020)
22	Interest on Funded Debt	0		0
23	Interest Expense - Capital Leases	0		0
24	Other Interest Expense	0		0
25	Allowance for Funds Used During Construction (CR)	0		0
26	Total Fixed Charges (22+23+24-25)	0	0	0
27	Nonoperating Net Income	(234,094)		(234,094)
28	Extraordinary Items	0		0
29	Jurisdictional Differences	0		0
30	Nonregulated Net Income (B1)	714,479	(430,150)	284,329
31	Total Net Income or Margins (21+27+28+29+30-26)	33,215	0	33,215
32	Total Taxes Based on Income	55,273		55,273
33	Retained Earning or Margins Beginning-of-Year	(3,680,107)		(3,680,107)
34	Miscellaneous Credits Year-to-Date	0		0
35	Dividends Declared (Common)	0		0
36	Dividends Declared (Preferred)	0		0
37	Other Debits Year-to-Date	1,414,000		1,414,000
38	Transfers to Patronage Capital			0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38)	(5,060,892)	0	(5,060,892)
40	Patronage Capital Beginning-of-Year	0		0
41	Transfers to Patronage Capital	0		0
42	Patronage Capital Credits Retired	0		0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments			0
45	Cash Ratio ((14+20-10-11)/7)	0.7994	#DIV/0!	0.7388
46	Operating Accrual Ratio ((14+20+26)/7)	1.0660	#DIV/0!	1.0024
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!	#DIV/0!

Notes:

- (A) As reported on Form 481
- (A1) S Corporations provide effective tax rate on Income Statement Summary Schedule footnote, Page 8
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Part 64 offset to nonregulated income (No Impact to retained earnings)

EXHIBIT 4

Company Name: (Below)
YCOM Networks, Inc. d/b/a FairPoint Communications

Line #	Item	Prior Year 2013 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2013
1	Local Network Services Revenues	2,131,169		2,131,169
2	Network Access Services Revenues	4,206,957		4,206,957
3	Long Distance Network Services Revenues	0		0
4	Carrier Billing and Collection Revenues	97,122		97,122
5	Miscellaneous Revenues	422,975		422,975
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(35,085)		(35,085)
7	Net Operating Revenues (1 thru 6)	6,823,138	0	6,823,138
8	Plant Specific Operations Expense	2,332,192	(181,276)	2,150,916
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	788,559	0	788,559
10	Depreciation Expense	1,551,777	(27,088)	1,524,689
11	Amortization Expense	0		0
12	Customer Operations Expense	799,981	(45,817)	754,164
13	Corporate Operations	1,118,009	(139,291)	978,718
13a	Less: Corporate Operations Adjustment (FCC 36.621) report in ()	0		0
13b	Adjusted Corporate Operations Expense (Line 13 minus Line 13a)	1,118,009	(139,291)	978,718
14	Total Operations Expenses (8 thru 12 +13b)	6,590,518	(393,472)	6,197,046
15	Operating Income or Margins (7 less 14)	232,620	393,472	626,092
16	Other Operating Income and Expenses ()	(1,987)		(1,987)
17	State and Local Taxes	0		0
18	Federal Income Taxes (A1)	111,968		111,968
19	Other Taxes	239,297	-45001	194,296
20	Total Operating Taxes (17+18+19)	351,265	(45,001)	306,264
21	Net Operating Income or Margins (15+16-20)	(120,632)	438,473	317,841
22	Interest on Funded Debt	0		0
23	Interest Expense - Capital Leases	0		0
24	Other Interest Expense	0		0
25	Allowance for Funds Used During Construction (CR)	0		0
26	Total Fixed Charges (22+23+24-25)	0	0	0
27	Nonoperating Net Income	(261,932)		(261,932)
28	Extraordinary Items	0		0
29	Jurisdictional Differences	0		0
30	Nonregulated Net Income (B1)	755,139	(438,473)	316,666
31	Total Net income or Margins (21+27+28+29+30-26)	372,575	0	372,575
32	Total Taxes Based on Income	111,968		111,968
33	Retained Earning or Margins Beginning-of-Year	(5,060,892)		(5,060,892)
34	Miscellaneous Credits Year-to-Date	0		0
35	Dividends Declared (Common)	0		0
36	Dividends Declared (Preferred)	0		0
37	Other Debits Year-to-Date	1,337,000		1,337,000
38	Transfers to Patronage Capital	0		0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))	(6,025,317)	0	(6,025,317)
40	Patronage Capital Beginning-of-Year	0		0
41	Transfers to Patronage Capital	0		0
42	Patronage Capital Credits Retired	0		0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments			0
45	Cash Ratio ((14+20-10-11)/7)	0.7900	#DIV/0!	0.7297
46	Operating Accrual Ratio ((14+20+26)/7)	1.0174	#DIV/0!	0.9531
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!	#DIV/0!

Notes:

- (A) As reported on Form 481
- (A1) S Corporations provide effective tax rate on Income Statement Summary Schedule footnote, Page 8
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Part 64 offset to nonregulated income (No Impact to retained earnings)

EXHIBIT 4

Company Name:
YCOM Networks, Inc. d/b/a FairPoint Communications

Line #	Item	Adjusted Prior Year 2012	Adjusted Current Year 2013
1	Local Network Services Revenues	2,412,535	2,131,169
2	Network Access Services Revenues	4,058,600	4,206,957
3	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	110,761	97,122
5	Miscellaneous Revenues	432,579	422,975
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(243,002)	(35,085)
7	Net Operating Revenues (1 thru 6)	6,771,473	6,823,138
8	Plant Specific Operations Expense	2,134,508	2,150,916
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	781,868	788,559
10	Depreciation Expense	1,785,432	1,524,689
11	Amortization Expense	0	0
12	Customer Operations Expense	792,365	754,164
13	Corporate Operations	1,187,502	978,718
13a	Less: Corporate Operations Adjustment (FCC 36.621) report in ()	0	0
13b	Adjusted Corporate Operations Expense (Line 13 minus Line 13a)	1,187,502	978,718
14	Total Operations Expenses (8 thru 12 +13b)	6,681,675	6,197,046
15	Operating Income or Margins (7 less 14)	89,798	626,092
16	Other Operating Income and Expenses ()	(558)	(1,987)
17	State and Local Taxes	0	0
18	Federal Income Taxes	55,273	111,968
19	Other Taxes	50,987	194,296
20	Total Operating Taxes (17+18+19)	106,260	306,264
21	Net Operating Income or Margins (15+16-20)	(17,020)	317,841
22	Interest on Funded Debt	0	0
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	0	0
25	Allowance for Funds Used During Construction	0	0
26	Total Fixed Charges (22+23+24-25)	0	0
27	Nonoperating Net Income	(234,094)	(261,932)
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	284,329	316,666
31	Total Net Income or Margins (21+27+28+29+30-26)	33,215	372,575
32	Total Taxes Based on Income	55,273	111,968
33	Retained Earning or Margins Beginning-of-Year	(3,680,107)	(5,060,892)
34	Miscellaneous Credits Year-to-Date	0	0
35	Dividends Declared (Common)	0	0
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	1,414,000	1,337,000
38	Transfers to Patronage Capital	0	0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))	(5,060,892)	(6,025,317)
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	Patronage Capital End-of-Year (40+41-42)	0	0
44	Annual Debt Service Payments	0	0
45	Cash Ratio ((14+20-10-11)/7)	0.7388	0.7297
46	Operating Accrual Ratio ((14+20+26)/7)	1.0024	0.9531
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!

Footnote (A1)
 S Corporation Effective Tax Rate (2 decimal places):

2012 2013

2014 State USF Petition Filing requirement - WAC 480-123-110 (e)
 Network Access Services Revenue
 Prior and Current Year

EXHIBIT 4

Company Name: (Below)
YCOM Networks, Inc. d/b/a FairPoint Communications

Description	Part 32 Account	2012	2013
End User Revenue (SLC, ARC, etc.)	5081	1,044,766	907,397
Switched Access (excluding USF):	5082		
Intrastate		631,477	393,172
Interstate		241,726	325,005
Special Access:	5083		
Intrastate		61,011	62,845
Interstate		810,229	1,167,353
Federal USF (ICLS/CAF/HCL/SN)	Varies	1,269,390	1,351,186
Total (must equal line 2 of Income Stmt.)		4,058,600	4,206,957
Line 2 of Income Stmt.		4,058,600	4,206,957
Difference		0	0