

Expense Adjustment allocated by the "Big Three" Expenses				
Expenses	Subj to separations	State Jurisdiction	Interstate Jurisdiction	State Factor
Corporate Operations Exp. - All Other as reported	122,601	91,698	30,903	75%
Corporate Operations Exp. - All Other as adjusted	122,601	88,177	34,424	72%
Non-DSL Special Access adjustment		(1,744)	1,744	
DSL adjustment		(1,777)	1,777	
Total adjustment		(3,521)	3,521	
Total Network & General Support Expense as reported	56,556	42,335	14,221	75%
Total Network & General Support Expense as adjusted	56,556	40,676	15,880	72%
Non-DSL Special Access adjustment		(839)	839	
DSL adjustment		(820)	820	
Total adjustment		(1,659)	1,659	