

11. Revenues, Expenses, and Investment

This section provides information on revenues, expenses, and investment by major local telephone companies. The information included in this section is calculated from some of the summary information in the Commission's Automated Reporting Management Information Systems' (ARMIS) 43-01 Reports. The original data plus more detailed data can be found in the ARMIS 43-01 Reports. These reports, along with the other seven ARMIS reports, are available for public inspection on the ARMIS Internet site at www.fcc.gov/wcb/eafs/.

The source of the data in this section is the ARMIS 43-01, Annual Summary Report, filed by every incumbent local exchange carrier with operating revenues that exceed a specified threshold.¹ The report is filed on a study area basis and includes data on revenues, expenses, and investment to enable the Commission to monitor the carriers' operations.² For this section, information was derived from ARMIS 43-01 data for 2007 for the following tables:

Table 11.1 - Revenues and Other Operating Items.

Table 11.2 - Expenses and Taxes.

Table 11.3 - Gross Investment.

Table 11.4 - Total Investment Reserves (Row 1890 of the ARMIS 43-01 Report).

Table 11.5 - Net Income (which is the difference between Table 11.1, Revenues and Other Operating Items, and Table 11.2, Expenses and Taxes).

Table 11.6 - Average Net Investment (Row 1910 of the ARMIS 43-01 Report which is the difference between Table 11.3, Gross Investment, and Table 11.4, Total Investment Reserves).

Table 11.7 - Total Operating Revenues (Row 1090 of the ARMIS 43-01 Report).

Table 11.8 - Other Operating Income or Losses (Row 1290 of the ARMIS 43-01 Report). Tables 11.7 and 11.8 show the detailed items that when aggregated constitute Table 11.1, Revenues and Other Operating Items.

1 For year 2007 data, the threshold was year 2006 revenues in excess of \$138 million. These carriers are classified as Tier 1 (Class A) carriers.

2 In year 2007, eleven Tier 1 carriers furnished the data used in this report for 124 study areas. The data are for 49 states (all except Alaska), the District of Columbia, and the Commonwealth of Puerto Rico. Smaller carriers that, in the aggregate, serve about 8% of the nation's ILEC telephone lines do not file ARMIS data.

Table 11.9 - Total Operating Expenses (Row 1190 of the ARMIS 43-01 Report).

Table 11.10 - Total Non-operating Items (Row 1390 of the ARMIS 43-01 Report).

Table 11.11 – Taxes -- Federal, State, and Other (Rows 1490, 1590, and 1595 of the ARMIS 43-01 Report).³ Tables 11.9 through 11.11 show the detailed items that when aggregated constitute Table 11.2, Expenses and Taxes.

Table 11.12 - Total Plant In-Service (Row 1690 of the ARMIS 43-01 Report).

Table 11.13 - Total Other Investments (Row 1790 of the ARMIS 43-01 Report). Tables 11.12 and 11.13 show the detailed items that when aggregated constitute Table 11.3, Gross Investments.

Each table in this section contains columns headed “Subject to Separations”, “Intrastate”, and “Interstate”.⁴ The “subject to separations” column reflects the total amount that is subject to separations allocations between the state and interstate jurisdictions pursuant to Part 36 of the Commission's rules. The “interstate” and “intrastate” columns reflect the amounts allocated to the interstate and state jurisdictions pursuant to those rules. In some instances, the “interstate” column also reflects FCC prescribed adjustments made after the separations process. These adjustments are made only at the interstate level; consequently, the “intrastate” and “interstate” columns may not necessarily add up to the “subject to separations” column.

Each table also contains a column headed “Percent Interstate”. The data in this column are calculated by dividing the data in the “interstate” column by the data in the “subject to separations” column.

Table 11.6 - Average Net Investment - has one additional column headed “Interstate Rate of Return”. The data in this column are calculated by dividing the data in the “interstate” column of Table 11.5 - Net Income - by the data in the “interstate” column of Table 11.6.

3 Beginning in 1999, mid-sized companies (incumbent carriers other than the Bell operating companies and GTE subsidiaries) no longer report taxes to different governments separately. Therefore, Table 11.11 shows the sum of rows 1490 and 1590 for the AT&T, Qwest, and Verizon subsidiaries and row 1595 for the mid-sized companies.

4 These are reported in columns (f), (g), and (h) in the ARMIS 43-01 Reports. The numbers are in thousands of dollars.

Table 11.1
Revenues and Other Operating Items
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$90,230,121	\$56,731,599	\$33,498,375	37.13
Bell Operating Companies		82,243,926	51,153,416	31,090,366	37.80
Other Reporting Local Exchange Companies		7,986,195	5,578,183	2,408,009	30.15
CenturyTel of Alabama, LLC - Northern Alabama	AL	87,810	64,844	22,966	26.15
CenturyTel of Alabama, LLC - Southern Alabama	AL	114,474	78,307	36,167	31.59
AT&T - BellSouth - Alabama	AL	1,212,800	839,803	372,997	30.76
Verizon California - Contel - Arizona	AZ	6,816	4,313	2,501	36.69
Qwest - Arizona	AZ	1,418,484	757,862	660,624	46.57
AT&T - Southwestern Bell - Arkansas	AR	681,966	442,177	239,789	35.16
Verizon California - Contel - California	CA	317,823	180,678	137,145	43.15
Citizens Telecom. of California - Shasta - California	CA	111,306	63,973	47,333	42.53
Verizon - Northwest - West Coast California	CA	8,085	6,345	1,740	21.52
Verizon California - GTE - California	CA	2,453,081	1,504,155	948,926	38.68
AT&T - Pacific Telesis - Pacific Bell - California	CA	8,393,607	5,462,522	2,931,085	34.92
Qwest - Colorado	CO	1,760,375	990,647	769,729	43.73
AT&T - Southern New England Telephone	CT	1,369,766	857,025	512,740	37.43
Verizon Delaware, LLC	DE	322,067	174,109	147,958	45.94
Verizon Washington, D.C.	DC	556,390	304,707	251,683	45.23
Verizon Florida, LLC	FL	1,320,521	760,755	559,766	42.39
AT&T - BellSouth - Florida	FL	3,476,983	2,363,262	1,113,719	32.03
Embarq - Florida	FL	1,113,189	742,017	371,172	33.34
Windstream Georgia Communications	GA	233,822	160,710	73,112	31.27
AT&T - BellSouth - Georgia	GA	2,557,960	1,646,724	911,236	35.62
Hawaiian Telcom Communications, Inc.	HI	383,897	231,543	152,220	39.65
Verizon - Northwest - Idaho	ID	107,923	55,254	52,669	48.80
Qwest - Idaho South	ID	313,527	176,752	136,773	43.62
Qwest - Idaho North	ID	19,065	11,028	8,035	42.15
Verizon North - Contel/Illinois	IL	71,435	41,384	30,051	42.07
Verizon South - Illinois	IL	16,259	10,774	5,485	33.74
Verizon North - Illinois	IL	343,160	208,637	134,523	39.20
AT&T - Ameritech - Illinois Bell	IL	3,198,020	2,167,333	1,030,687	32.23
Verizon North - Contel/Indiana	IN	114,313	68,221	46,092	40.32
Verizon North - Indiana	IN	440,446	258,397	182,049	41.33
AT&T - Ameritech - Indiana Bell	IN	1,104,804	723,207	381,597	34.54
Embarq - United Telephone Company of Indiana	IN	139,421	94,923	44,498	31.92
Iowa Telecommunications Services - Iowa	IA	58,592	42,098	16,494	28.15
Iowa Telecommunications Services - Iowa North	IA	19,065	55,223	18,131	95.10
Iowa Telecommunications Services - Iowa System	IA	71,434	31,063	11,164	15.63
Qwest - Iowa	IA	578,118	335,593	242,524	41.95
AT&T - Southwestern Bell - Kansas	KS	675,396	395,511	279,887	41.44
Windstream Kentucky East - London	KY	65,629	47,409	18,220	27.76
Windstream Kentucky East - Lexington	KY	279,419	187,016	92,402	33.07
Cincinnati Bell Telephone - Kentucky	KY	111,384	91,656	19,728	17.71
AT&T - BellSouth - Kentucky	KY	689,337	463,280	226,056	32.79
AT&T - BellSouth - Louisiana	LA	1,248,438	884,352	364,087	29.16
Verizon New England - Maine	ME	436,745	286,902	149,843	34.31
Verizon Maryland	MD	2,054,217	1,192,816	861,401	41.93
Verizon New England - Massachusetts	MA	2,210,975	1,296,020	914,955	41.38
Verizon North - Michigan	MI	362,045	246,727	115,318	31.85
AT&T - Ameritech - Michigan Bell	MI	2,408,699	1,613,465	795,233	33.02
Qwest - Minnesota	MN	1,024,808	579,468	445,342	43.46
AT&T - BellSouth - Mississippi	MS	916,009	662,915	253,094	27.63
CenturyTel of Missouri - Central Missouri	MO	56,723	39,577	17,146	30.23
CenturyTel of Missouri - Belle-Hermann	MO	3,334	2,090	1,244	37.31
CenturyTel of Missouri - Southern Missouri	MO	17,105	12,607	4,498	26.30
CenturyTel of Missouri - Southwest Missouri	MO	165,722	123,290	42,432	25.60
AT&T - Southwestern Bell - Missouri	MO	1,461,411	902,835	558,576	38.22
Embarq - United Telephone of Missouri	MO	162,963	117,024	45,940	28.19
Qwest - Montana	MT	215,895	128,824	87,070	40.33
Windstream - Nebraska	NE	139,912	101,197	38,715	27.67
Qwest - Nebraska	NE	295,552	166,359	129,195	43.71
Embarq - Central Telephone - Nevada	NV	420,471	266,473	153,999	36.63
Verizon - Contel Nevada	NV	26,442	12,055	14,387	54.41
AT&T - Pacific Telesis - Nevada Bell	NV	204,607	123,467	81,140	39.66

Table 11.1
Revenues and Other Operating Items - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$410,682	\$236,294	\$174,388	42.46
Verizon New Jersey	NJ	3,005,959	1,685,038	1,320,920	43.94
Embarq - United Telephone Company of New Jersey	NJ	106,332	67,034	39,298	36.96
Qwest - New Mexico	NM	521,309	284,019	237,290	45.52
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	32,512	22,595	9,917	30.50
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	26,261	16,029	10,232	38.96
Citizens Telecom. of New York - Red Hook	NY	11,223	7,923	3,300	29.40
Citizens Telecom. of New York - Upstate	NY	185,399	130,895	54,504	29.40
Citizens Telecom. of New York - Western Counties	NY	19,208	13,561	5,647	29.40
Verizon New York Telephone	NY	5,527,930	3,281,691	2,246,239	40.63
Citizens - Frontier Cos. - Rochester Telephone	NY	286,007	225,019	60,988	21.32
Windstream North Carolina	NC	136,085	88,407	47,678	35.04
Embarq - Central Telephone - North Carolina	NC	133,693	97,589	36,104	27.01
Verizon South - Contel - North Carolina	NC	92,987	58,760	34,226	36.81
Verizon South - North Carolina	NC	140,564	83,544	57,020	40.57
AT&T - BellSouth - North Carolina	NC	1,272,606	841,295	431,311	33.89
Embarq - Carolina Tel. & Tel. - North Carolina	NC	628,260	432,936	195,324	31.09
Qwest - North Dakota	ND	112,874	64,179	48,694	43.14
Windstream - Western Reserve Telephone - Ohio	OH	130,067	88,446	41,621	32.00
Cincinnati Bell Telephone Company - Ohio	OH	476,364	332,295	144,069	30.24
Verizon North - Ohio	OH	466,503	313,448	153,055	32.81
AT&T - Ameritech - Ohio Bell	OH	1,938,143	1,245,502	692,641	35.74
Embarq - United Telephone Company of Ohio	OH	323,396	230,960	92,436	28.58
AT&T - Southwestern Bell - Oklahoma	OK	847,185	512,942	334,241	39.45
Windstream/Valor Telecom. of Texas - Oklahoma	OK	56,328	37,957	18,371	32.61
Verizon Northwest - Oregon	OR	282,629	157,117	125,512	44.41
Qwest - Oregon	OR	734,021	418,143	315,878	43.03
Windstream of Pennsylvania	PA	147,366	103,653	43,712	29.66
Verizon North - Contel/Pennsylvania	PA	32,220	20,812	11,408	35.41
Verizon North - Contel/Quaker State	PA	24,802	14,417	10,386	41.88
Verizon North - Pennsylvania	PA	255,684	148,606	107,077	41.88
Verizon Pennsylvania	PA	3,011,979	1,718,155	1,293,824	42.96
Embarq - United Telephone Co. of Pennsylvania	PA	227,562	165,444	62,118	27.30
Puerto Rico Telephone Company - Central	PR	65,147	36,969	28,178	43.25
Puerto Rico Telephone Company	PR	692,815	499,082	193,733	27.96
Verizon New England - Rhode Island	RI	235,491	136,785	98,707	41.92
Verizon South - Contel - South Carolina	SC	13,507	8,385	5,121	37.91
Verizon South - South Carolina	SC	113,324	73,179	40,146	35.43
AT&T - BellSouth - South Carolina	SC	894,025	623,431	270,595	30.27
Qwest - South Dakota	SD	122,481	70,719	51,762	42.26
AT&T - BellSouth - Tennessee	TN	1,418,949	973,246	445,704	31.41
Embarq - United Telephone - Southeast - Tennessee	TN	133,603	89,812	43,791	32.78
Embarq - Centel Telephone Co. of Texas	TX	140,460	102,429	38,030	27.08
Verizon Southwest - Contel Texas	TX	62,076	42,133	19,942	32.13
Verizon Southwest - Texas	TX	1,079,449	664,815	414,635	38.41
AT&T - Southwestern Bell - Texas	TX	5,949,717	3,932,316	2,017,401	33.91
Embarq - United Telephone Company of Texas	TX	128,079	94,472	33,607	26.24
Windstream/Valor Telecom. of Texas - Texas	TX	259,444	198,677	60,766	23.42
Qwest - Utah	UT	632,126	334,538	297,587	47.08
Verizon New England - Vermont	VT	220,903	138,124	82,778	37.47
Embarq - Central Telephone Company of Virginia	VA	184,209	130,039	54,170	29.41
Verizon South - Contel/Virginia	VA	391,179	221,041	170,137	43.49
Verizon Virginia	VA	1,955,166	1,075,950	879,215	44.97
Verizon South - Virginia	VA	27,122	17,393	9,730	35.87
Embarq - United Telephone Co. - Southeast - Virginia	VA	59,517	44,463	15,054	25.29
Verizon Northwest - Contel/Washington	WA	55,837	30,929	24,908	44.61
Verizon - Northwest - Washington	WA	469,688	258,180	211,508	45.03
Qwest - Washington	WA	1,210,319	701,251	509,067	42.06
Verizon West Virginia	WV	548,300	355,741	192,559	35.12
Verizon North - Wisconsin	WI	193,310	128,710	64,600	33.42
AT&T - Ameritech - Wisconsin Bell	WI	1,020,142	650,781	369,361	36.21
Qwest - Wyoming	WY	174,471	93,604	80,866	46.35

Table 11.2
Expenses and Taxes
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$76,444,647	\$51,283,899	\$25,222,082	32.99
Bell Operating Companies		70,630,794	46,967,046	23,718,757	33.58
Other Reporting Local Exchange Companies		5,813,853	4,316,853	1,503,325	25.86
CenturyTel of Alabama, LLC - Northern Alabama	AL	52,831	40,731	12,100	22.90
CenturyTel of Alabama, LLC - Southern Alabama	AL	71,566	52,761	18,805	26.28
AT&T - BellSouth - Alabama	AL	934,933	653,877	281,709	30.13
Verizon California - Contel - Arizona	AZ	5,349	3,380	2,275	42.53
Qwest - Arizona	AZ	1,154,058	728,640	425,473	36.87
AT&T - Southwestern Bell - Arkansas	AR	549,739	384,830	166,094	30.21
Verizon California - Contel - California	CA	222,516	143,186	79,521	35.74
Citizens Telecom. of California - Shasta - California	CA	68,926	52,420	16,506	23.95
Verizon - Northwest - West Coast California	CA	7,527	5,641	1,885	25.04
Verizon California - GTE - California	CA	1,905,896	1,298,498	608,576	31.93
AT&T - Pacific Telesis - Pacific Bell - California	CA	7,095,690	4,933,958	2,162,609	30.48
Qwest - Colorado	CO	1,267,556	825,125	442,480	34.91
AT&T - Southern New England Telephone	CT	1,184,789	813,931	375,003	31.65
Verizon Delaware, LLC	DE	356,412	201,064	155,362	43.59
Verizon Washington, D.C.	DC	426,656	239,384	187,279	43.89
Verizon Florida, LLC	FL	1,187,824	769,762	418,136	35.20
AT&T - BellSouth - Florida	FL	2,789,448	1,904,246	887,333	31.81
Embarq - Florida	FL	996,891	733,025	263,865	26.47
Windstream Georgia Communications	GA	145,584	103,270	42,326	29.07
AT&T - BellSouth - Georgia	GA	2,140,279	1,423,664	718,113	33.55
Hawaiian Telcom Communications, Inc.	HI	380,438	285,840	94,599	24.87
Verizon - Northwest - Idaho	ID	82,173	49,135	34,107	41.51
Qwest - Idaho South	ID	211,600	131,018	80,594	38.09
Qwest - Idaho North	ID	12,171	7,531	4,640	38.12
Verizon North - Contel/Illinois	IL	54,262	36,158	18,108	33.37
Verizon South - Illinois	IL	15,500	10,791	4,710	30.39
Verizon North - Illinois	IL	275,175	195,745	79,450	28.87
AT&T - Ameritech - Illinois Bell	IL	2,627,496	1,864,477	765,777	29.14
Verizon North - Contel/Indiana	IN	85,322	56,729	28,603	33.52
Verizon North - Indiana	IN	380,407	246,811	133,629	35.13
AT&T - Ameritech - Indiana Bell	IN	938,174	653,480	285,633	30.45
Embarq - United Telephone Company of Indiana	IN	91,410	68,835	22,575	24.70
Iowa Telecommunications Services - Iowa	IA	32,470	24,148	8,322	25.63
Iowa Telecommunications Services - Iowa North	IA	42,597	30,726	11,871	27.87
Iowa Telecommunications Services - Iowa System	IA	32,543	23,593	8,950	27.50
Qwest - Iowa	IA	432,784	273,816	158,992	36.74
AT&T - Southwestern Bell - Kansas	KS	589,561	382,215	209,661	35.56
Windstream Kentucky East - London	KY	48,680	37,201	11,551	23.73
Windstream Kentucky East - Lexington	KY	212,889	157,471	59,227	27.82
Cincinnati Bell Telephone - Kentucky	KY	88,036	66,650	21,376	24.28
AT&T - BellSouth - Kentucky	KY	553,685	385,292	168,731	30.47
AT&T - BellSouth - Louisiana	LA	1,061,193	761,145	300,932	28.36
Verizon New England - Maine	ME	387,106	269,927	117,175	30.27
Verizon Maryland	MD	1,648,878	982,539	666,370	40.41
Verizon New England - Massachusetts	MA	2,190,883	1,359,461	831,388	37.95
Verizon North - Michigan	MI	290,117	208,632	81,506	28.09
AT&T - Ameritech - Michigan Bell	MI	2,057,188	1,469,426	588,805	28.62
Qwest - Minnesota	MN	648,670	358,008	290,678	44.81
AT&T - BellSouth - Mississippi	MS	692,329	510,593	182,264	26.33
CenturyTel of Missouri - Central Missouri	MO	37,553	28,543	9,010	23.99
CenturyTel of Missouri - Belle-Hermann	MO	2,307	1,647	660	28.61
CenturyTel of Missouri - Southern Missouri	MO	10,669	8,121	2,548	23.88
CenturyTel of Missouri - Southwest Missouri	MO	117,363	90,025	27,338	23.29
AT&T - Southwestern Bell - Missouri	MO	1,306,759	876,830	434,377	33.24
Embarq - United Telephone of Missouri	MO	113,713	85,258	28,455	25.02
Qwest - Montana	MT	157,462	101,556	55,917	35.51
Windstream - Nebraska	NE	96,599	69,896	29,176	30.20
Qwest - Nebraska	NE	225,077	140,690	84,393	37.50
Embarq - Central Telephone - Nevada	NV	376,477	284,839	91,638	24.34
Verizon - Contel Nevada	NV	20,201	10,986	9,216	45.62
AT&T - Pacific Telesis - Nevada Bell	NV	184,400	123,450	61,697	33.46

Table 11.2
Expenses and Taxes - continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$409,046	\$257,719	\$151,320	36.99
Verizon New Jersey	NJ	2,604,515	1,572,877	1,031,716	39.61
Embarq - United Telephone Company of New Jersey	NJ	91,381	69,314	22,066	24.15
Qwest - New Mexico	NM	404,963	258,685	146,292	36.12
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	17,176	10,625	6,554	38.16
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	18,883	12,629	6,255	33.13
Citizens Telecom. of New York - Red Hook	NY	6,129	4,468	1,661	27.10
Citizens Telecom. of New York - Upstate	NY	101,256	73,809	27,447	27.11
Citizens Telecom. of New York - Western Counties	NY	10,492	7,647	2,845	27.12
Verizon New York Telephone	NY	6,043,268	3,771,818	2,271,478	37.59
Citizens - Frontier Cos. - Rochester Telephone	NY	187,130	138,335	48,795	26.08
Windstream North Carolina	NC	88,779	62,372	26,407	29.74
Embarq - Central Telephone - North Carolina	NC	110,658	85,406	25,252	22.82
Verizon South - Contel - North Carolina	NC	79,681	54,080	25,608	32.14
Verizon South - North Carolina	NC	129,350	84,851	44,503	34.41
AT&T - BellSouth - North Carolina	NC	1,067,664	720,941	347,453	32.54
Embarq - Carolina Tel. & Tel. - North Carolina	NC	455,131	340,308	114,823	25.23
Qwest - North Dakota	ND	83,802	52,046	31,758	37.90
Windstream - Western Reserve Telephone - Ohio	OH	75,178	53,561	21,616	28.75
Cincinnati Bell Telephone Company - Ohio	OH	346,462	265,650	80,270	23.17
Verizon North - Ohio	OH	373,449	262,072	111,420	29.84
AT&T - Ameritech - Ohio Bell	OH	1,660,601	1,151,216	509,374	30.67
Embarq - United Telephone Company of Ohio	OH	252,307	187,915	64,392	25.52
AT&T - Southwestern Bell - Oklahoma	OK	707,470	468,835	241,227	34.10
Windstream/Valor Telecom. of Texas - Oklahoma	OK	47,773	36,750	11,023	23.07
Verizon Northwest - Oregon	OR	252,270	166,529	85,751	33.99
Qwest - Oregon	OR	572,101	367,581	204,545	35.75
Windstream of Pennsylvania	PA	88,267	64,822	23,444	26.56
Verizon North - Contel/Pennsylvania	PA	28,609	20,254	8,358	29.21
Verizon North - Contel/Quaker State	PA	18,698	12,145	6,556	35.06
Verizon North - Pennsylvania	PA	224,187	144,296	79,935	35.66
Verizon Pennsylvania	PA	2,653,850	1,635,536	1,018,435	38.38
Embarq - United Telephone Co. of Pennsylvania	PA	154,550	118,371	36,179	23.41
Puerto Rico Telephone Company - Central	PR	89,227	64,570	24,656	27.63
Puerto Rico Telephone Company	PR	532,619	370,545	162,074	30.43
Verizon New England - Rhode Island	RI	237,721	150,155	87,558	36.83
Verizon South - Contel - South Carolina	SC	13,420	9,417	4,004	29.84
Verizon South - South Carolina	SC	99,702	63,851	35,853	35.96
AT&T - BellSouth - South Carolina	SC	734,607	521,597	213,442	29.06
Qwest - South Dakota	SD	96,025	61,029	34,997	36.45
AT&T - BellSouth - Tennessee	TN	1,166,596	811,686	355,660	30.49
Embarq - United Telephone - Southeast - Tennessee	TN	104,144	80,476	23,668	22.73
Embarq - Centel Telephone Co. of Texas	TX	112,427	86,875	25,553	22.73
Verizon Southwest - Contel Texas	TX	61,474	44,888	16,588	26.98
Verizon Southwest - Texas	TX	959,724	636,037	323,717	33.73
AT&T - Southwestern Bell - Texas	TX	5,250,870	3,654,683	1,616,252	30.78
Embarq - United Telephone Company of Texas	TX	96,457	73,969	22,489	23.32
Windstream/Valor Telecom. of Texas - Texas	TX	134,326	94,137	40,699	30.30
Qwest - Utah	UT	481,581	297,138	184,472	38.31
Verizon New England - Vermont	VT	197,549	131,772	65,776	33.30
Embarq - Central Telephone Company of Virginia	VA	138,643	106,131	32,512	23.45
Verizon South - Contel/Virginia	VA	305,734	194,455	111,282	36.40
Verizon Virginia	VA	1,650,792	1,020,625	630,199	38.18
Verizon South - Virginia	VA	20,388	13,427	6,962	34.15
Embarq - United Telephone Co. - Southeast - Virginia	VA	48,608	36,707	11,901	24.48
Verizon Northwest - Contel/Washington	WA	47,193	31,476	15,729	33.33
Verizon - Northwest - Washington	WA	411,959	272,119	139,903	33.96
Qwest - Washington	WA	1,130,342	815,707	314,664	27.84
Verizon West Virginia	WV	429,157	277,425	151,741	35.36
Verizon North - Wisconsin	WI	158,556	110,867	47,698	30.08
AT&T - Ameritech - Wisconsin Bell	WI	867,828	600,714	269,385	31.04
Qwest - Wyoming	WY	123,555	76,181	47,380	38.35

Table 11.3
Gross Investment
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$406,754,035	\$288,832,526	\$122,440,731	30.10
Bell Operating Companies		369,377,632	260,845,567	113,020,116	30.60
Other Reporting Local Exchange Companies		37,376,403	27,986,959	9,420,615	25.20
CenturyTel of Alabama, LLC - Northern Alabama	AL	415,080	320,015	95,612	23.03
CenturyTel of Alabama, LLC - Southern Alabama	AL	512,685	384,028	129,503	25.26
AT&T - BellSouth - Alabama	AL	5,739,456	4,231,997	1,619,953	28.22
Verizon California - Contel - Arizona	AZ	27,158	16,103	11,357	41.82
Qwest - Arizona	AZ	6,361,349	4,405,692	1,994,823	31.36
AT&T - Southwestern Bell - Arkansas	AR	2,487,173	1,739,184	733,290	29.48
Verizon California - Contel - California	CA	1,247,569	942,749	307,502	24.65
Citizens Telecom. of California - Shasta - California	CA	569,266	441,255	128,011	22.49
Verizon - Northwest - West Coast California	CA	44,025	30,845	13,405	30.45
Verizon California - GTE - California	CA	10,923,775	8,178,131	3,147,472	28.81
AT&T - Pacific Telesis - Pacific Bell - California	CA	34,732,159	25,530,231	9,484,496	27.31
Qwest - Colorado	CO	8,222,051	5,984,582	2,277,619	27.70
AT&T - Southern New England Telephone	CT	5,150,990	3,567,363	1,665,492	32.33
Verizon Delaware, LLC	DE	1,445,717	1,006,062	449,766	31.11
Verizon Washington, D.C.	DC	2,063,909	1,222,390	866,350	41.98
Verizon Florida, LLC	FL	6,263,567	4,536,932	1,794,863	28.66
AT&T - BellSouth - Florida	FL	15,816,556	11,547,109	4,672,214	29.54
Embarq - Florida	FL	5,604,257	4,230,190	1,379,687	24.62
Windstream Georgia Communications	GA	1,076,126	779,922	297,655	27.66
AT&T - BellSouth - Georgia	GA	13,073,838	9,291,724	4,059,422	31.05
Hawaiian Telcom Communications, Inc.	HI	2,115,339	1,579,480	537,387	25.40
Verizon - Northwest - Idaho	ID	469,242	340,376	135,109	28.79
Qwest - Idaho South	ID	1,217,288	811,474	414,763	34.07
Qwest - Idaho North	ID	79,491	53,785	26,337	33.13
Verizon North - Contel/Illinois	IL	301,926	230,017	84,673	28.04
Verizon South - Illinois	IL	114,832	85,143	26,974	23.49
Verizon North - Illinois	IL	1,580,366	1,198,932	474,597	30.03
AT&T - Ameritech - Illinois Bell	IL	13,189,027	9,932,280	3,471,296	26.32
Verizon North - Contel/Indiana	IN	458,668	342,703	125,572	27.38
Verizon North - Indiana	IN	2,043,763	1,521,453	586,334	28.69
AT&T - Ameritech - Indiana Bell	IN	3,824,931	2,625,044	1,253,568	32.77
Embarq - United Telephone Company of Indiana	IN	666,054	514,338	152,053	22.83
Iowa Telecommunications Services - Iowa	IA	264,117	203,736	59,646	22.58
Iowa Telecommunications Services - Iowa North	IA	358,376	272,878	84,394	23.55
Iowa Telecommunications Services - Iowa System	IA	223,193	169,946	52,652	23.59
Qwest - Iowa	IA	2,422,930	1,647,558	787,437	32.50
AT&T - Southwestern Bell - Kansas	KS	3,215,827	2,238,963	960,002	29.85
Windstream Kentucky East - London	KY	354,941	272,790	82,466	23.23
Windstream Kentucky East - Lexington	KY	1,423,166	1,066,269	358,357	25.18
Cincinnati Bell Telephone - Kentucky	KY	450,498	341,567	108,897	24.17
AT&T - BellSouth - Kentucky	KY	3,366,733	2,467,848	965,766	28.69
AT&T - BellSouth - Louisiana	LA	6,063,214	4,593,627	1,630,746	26.90
Verizon New England - Maine	ME	1,898,872	1,344,737	549,888	28.96
Verizon Maryland	MD	7,897,116	5,102,124	2,872,763	36.38
Verizon New England - Massachusetts	MA	11,088,796	6,953,125	4,204,470	37.92
Verizon North - Michigan	MI	1,701,510	1,299,121	495,286	29.11
AT&T - Ameritech - Michigan Bell	MI	10,719,811	8,012,956	2,873,359	26.80
Qwest - Minnesota	MN	4,603,223	3,134,621	1,506,277	32.72
AT&T - BellSouth - Mississippi	MS	4,156,115	3,089,028	1,172,971	28.22
CenturyTel of Missouri - Central Missouri	MO	300,697	231,749	69,306	23.05
CenturyTel of Missouri - Belle-Hermann	MO	13,449	9,664	3,810	28.33
CenturyTel of Missouri - Southern Missouri	MO	71,111	53,884	17,326	24.36
CenturyTel of Missouri - Southwest Missouri	MO	810,826	624,832	186,917	23.05
AT&T - Southwestern Bell - Missouri	MO	5,899,504	3,920,591	1,946,631	33.00
Embarq - United Telephone of Missouri	MO	711,969	541,784	171,562	24.10
Qwest - Montana	MT	732,245	658,715	319,290	43.60
Windstream - Nebraska	NE	664,596	486,898	178,627	26.88
Qwest - Nebraska	NE	1,515,719	992,245	535,672	35.34
Embarq - Central Telephone - Nevada	NV	1,783,569	1,374,833	411,214	23.06
Verizon - Contel Nevada	NV	120,934	76,658	45,592	37.70
AT&T - Pacific Telesis - Nevada Bell	NV	879,353	616,741	274,230	31.19

Table 11.3
Gross Investment - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$2,261,072	\$1,472,129	\$783,328	34.64
Verizon New Jersey	NJ	11,012,416	6,620,859	4,542,560	41.25
Embarq - United Telephone Company of New Jersey	NJ	475,841	365,561	111,030	23.33
Qwest - New Mexico	NM	2,440,700	1,754,109	700,912	28.72
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	115,404	72,754	42,904	37.18
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	168,263	113,196	55,288	32.86
Citizens Telecom. of New York - Red Hook	NY	55,616	40,080	15,536	27.93
Citizens Telecom. of New York - Upstate	NY	918,741	662,082	256,659	27.94
Citizens Telecom. of New York - Western Counties	NY	95,189	68,597	26,592	27.94
Verizon New York Telephone	NY	30,936,536	21,038,913	10,046,907	32.48
Citizens - Frontier Cos. - Rochester Telephone	NY	1,416,834	1,004,937	411,897	29.07
Windstream North Carolina	NC	592,372	420,603	172,707	29.16
Embarq - Central Telephone - North Carolina	NC	633,163	495,057	138,938	21.94
Verizon South - Contel - North Carolina	NC	430,894	318,268	113,893	26.43
Verizon South - North Carolina	NC	738,899	541,758	207,792	28.12
AT&T - BellSouth - North Carolina	NC	6,957,436	5,038,015	2,054,490	29.53
Embarq - Carolina Tel. & Tel. - North Carolina	NC	2,951,820	2,216,398	738,321	25.01
Qwest - North Dakota	ND	549,256	362,910	191,931	34.94
Windstream - Western Reserve Telephone - Ohio	OH	498,424	361,965	137,154	27.52
Cincinnati Bell Telephone Company - Ohio	OH	1,688,380	1,313,694	374,489	22.18
Verizon North - Ohio	OH	2,146,419	1,623,067	617,910	28.79
AT&T - Ameritech - Ohio Bell	OH	8,342,172	6,150,957	2,341,179	28.06
Embarq - United Telephone Company of Ohio	OH	1,609,285	1,222,483	386,393	24.01
AT&T - Southwestern Bell - Oklahoma	OK	3,821,084	2,729,232	1,072,296	28.06
Windstream/Valor Telecom. of Texas - Oklahoma	OK	381,395	298,022	83,739	21.96
Verizon Northwest - Oregon	OR	1,374,964	989,376	399,809	29.08
Qwest - Oregon	OR	3,304,166	2,320,434	1,016,410	30.76
Windstream of Pennsylvania	PA	583,703	431,787	152,716	26.16
Verizon North - Contel/Pennsylvania	PA	135,118	104,112	38,322	28.36
Verizon North - Contel/Quaker State	PA	135,118	104,112	38,322	28.36
Verizon North - Pennsylvania	PA	1,277,276	974,612	361,723	28.32
Verizon Pennsylvania	PA	13,697,550	9,531,146	4,344,426	31.72
Embarq - United Telephone Co. of Pennsylvania	PA	945,806	729,614	216,993	22.94
Puerto Rico Telephone Company - Central	PR	542,996	406,404	137,257	25.28
Puerto Rico Telephone Company	PR	3,310,341	2,330,820	983,764	29.72
Verizon New England - Rhode Island	RI	1,244,958	842,792	400,203	32.15
Verizon South - Contel - South Carolina	SC	67,794	49,184	18,859	27.82
Verizon South - South Carolina	SC	497,327	369,165	133,894	26.92
AT&T - BellSouth - South Carolina	SC	4,196,310	3,089,555	1,182,428	28.18
Qwest - South Dakota	SD	738,981	494,656	249,753	33.80
AT&T - BellSouth - Tennessee	TN	6,439,964	4,685,025	1,891,801	29.38
Embarq - United Telephone - Southeast - Tennessee	TN	571,084	446,041	125,112	21.91
Embarq - Centel Telephone Co. of Texas	TX	697,650	542,187	156,149	22.38
Verizon Southwest - Contel Texas	TX	384,460	293,456	97,131	25.26
Verizon Southwest - Texas	TX	5,169,792	3,789,275	1,468,457	28.40
AT&T - Southwestern Bell - Texas	TX	24,537,123	16,542,712	7,902,330	32.21
Embarq - United Telephone Company of Texas	TX	556,281	422,188	135,023	24.27
Windstream/Valor Telecom. of Texas - Texas	TX	1,164,506	834,903	330,731	28.40
Qwest - Utah	UT	2,965,785	2,049,527	935,700	31.55
Verizon New England - Vermont	VT	1,031,271	675,440	353,464	34.27
Embarq - Central Telephone Company of Virginia	VA	827,776	640,645	188,244	22.74
Verizon South - Contel/Virginia	VA	1,528,589	1,126,141	416,846	27.27
Verizon Virginia	VA	8,825,656	6,101,226	2,792,607	31.64
Verizon South - Virginia	VA	106,430	78,192	29,685	27.89
Embarq - United Telephone Co. - Southeast - Virginia	VA	301,557	226,363	75,284	24.97
Verizon Northwest - Contel/Washington	WA	307,324	232,040	77,075	25.08
Verizon - Northwest - Washington	WA	2,360,102	1,757,885	632,346	26.79
Qwest - Washington	WA	6,420,431	4,736,402	1,734,402	27.01
Verizon West Virginia	WV	2,185,031	1,507,201	703,933	32.22
Verizon North - Wisconsin	WI	1,027,338	775,941	296,214	28.83
AT&T - Ameritech - Wisconsin Bell	WI	3,481,499	2,356,276	1,190,085	34.18
Qwest - Wyoming	WY	801,411	534,632	273,299	34.10

Table 11.4
Total Investment Reserves
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$340,980,707	\$242,715,155	\$98,265,558	28.82
Bell Operating Companies		311,470,972	220,808,228	90,662,750	29.11
Other Reporting Local Exchange Companies		29,509,735	21,906,927	7,602,808	25.76
CenturyTel of Alabama, LLC - Northern Alabama	AL	328,643	253,595	75,048	22.84
CenturyTel of Alabama, LLC - Southern Alabama	AL	382,527	288,050	94,477	24.70
AT&T - BellSouth - Alabama	AL	4,821,903	3,536,616	1,285,288	26.66
Verizon California - Contel - Arizona	AZ	25,717	14,666	11,051	42.97
Qwest - Arizona	AZ	5,053,094	3,566,445	1,486,650	29.42
AT&T - Southwestern Bell - Arkansas	AR	2,256,383	1,610,326	646,059	28.63
Verizon California - Contel - California	CA	991,437	749,996	241,441	24.35
Citizens Telecom. of California - Shasta - California	CA	455,243	360,203	95,040	20.88
Verizon - Northwest - West Coast California	CA	35,553	24,770	10,783	30.33
Verizon California - GTE - California	CA	9,451,230	7,133,749	2,317,481	24.52
AT&T - Pacific Telesis - Pacific Bell - California	CA	31,094,411	22,817,400	8,277,011	26.62
Qwest - Colorado	CO	6,262,279	4,523,365	1,738,914	27.77
AT&T - Southern New England Telephone	CT	4,362,283	3,037,212	1,325,072	30.38
Verizon Delaware, LLC	DE	1,055,114	725,229	329,885	31.27
Verizon Washington, D.C.	DC	1,723,331	1,010,417	712,914	41.37
Verizon Florida, LLC	FL	4,785,734	3,405,942	1,379,792	28.83
AT&T - BellSouth - Florida	FL	13,804,379	9,997,801	3,806,578	27.58
Embarq - Florida	FL	4,038,315	2,980,234	1,058,081	26.20
Windstream Georgia Communications	GA	815,816	597,178	218,639	26.80
AT&T - BellSouth - Georgia	GA	10,572,998	7,519,333	3,053,665	28.88
Hawaiian Telcom Communications, Inc.	HI	1,480,356	1,107,506	372,849	25.19
Verizon - Northwest - Idaho	ID	394,849	285,996	108,853	27.57
Qwest - Idaho South	ID	965,269	639,371	325,899	33.76
Qwest - Idaho North	ID	61,255	41,307	19,949	32.57
Verizon North - Contel/Illinois	IL	283,683	222,800	60,883	21.46
Verizon South - Illinois	IL	84,055	62,522	21,533	25.62
Verizon North - Illinois	IL	1,462,049	1,136,844	325,205	22.24
AT&T - Ameritech - Illinois Bell	IL	11,605,574	8,783,448	2,822,126	24.32
Verizon North - Contel/Indiana	IN	422,255	321,205	101,050	23.93
Verizon North - Indiana	IN	1,732,748	1,326,898	405,850	23.42
AT&T - Ameritech - Indiana Bell	IN	3,512,643	2,511,693	1,000,950	28.50
Embarq - United Telephone Company of Indiana	IN	536,883	409,874	127,009	23.66
Iowa Telecommunications Services - Iowa	IA	191,324	147,594	43,730	22.86
Iowa Telecommunications Services - Iowa North	IA	288,902	218,904	69,998	24.23
Iowa Telecommunications Services - Iowa System	IA	134,632	102,386	32,246	23.95
Qwest - Iowa	IA	1,997,865	1,351,832	646,033	32.34
AT&T - Southwestern Bell - Kansas	KS	2,709,385	1,867,554	841,834	31.07
Windstream Kentucky East - London	KY	259,755	199,283	60,472	23.28
Windstream Kentucky East - Lexington	KY	1,253,433	937,917	315,518	25.17
Cincinnati Bell Telephone - Kentucky	KY	364,990	276,043	88,948	24.37
AT&T - BellSouth - Kentucky	KY	2,926,323	2,129,101	797,221	27.24
AT&T - BellSouth - Louisiana	LA	5,395,260	4,049,511	1,345,748	24.94
Verizon New England - Maine	ME	1,575,665	1,121,431	454,235	28.83
Verizon Maryland	MD	6,642,570	4,363,625	2,278,945	34.31
Verizon New England - Massachusetts	MA	9,547,368	6,089,659	3,457,709	36.22
Verizon North - Michigan	MI	1,570,792	1,212,420	358,372	22.81
AT&T - Ameritech - Michigan Bell	MI	9,877,851	7,489,359	2,388,492	24.18
Qwest - Minnesota	MN	3,827,198	2,647,079	1,180,119	30.84
AT&T - BellSouth - Mississippi	MS	3,466,931	2,561,905	905,026	26.10
CenturyTel of Missouri - Central Missouri	MO	207,828	161,426	46,402	22.33
CenturyTel of Missouri - Belle-Hermann	MO	8,417	6,083	2,334	27.73
CenturyTel of Missouri - Southern Missouri	MO	57,793	43,931	13,862	23.99
CenturyTel of Missouri - Southwest Missouri	MO	556,763	430,519	126,244	22.67
AT&T - Southwestern Bell - Missouri	MO	5,235,633	3,575,760	1,659,871	31.70
Embarq - United Telephone of Missouri	MO	542,103	404,058	138,045	25.46
Qwest - Montana	MT	807,298	540,161	267,138	33.09
Windstream - Nebraska	NE	583,234	428,483	154,751	26.53
Qwest - Nebraska	NE	1,341,298	871,106	470,191	35.05
Embarq - Central Telephone - Nevada	NV	1,297,565	980,289	317,276	24.45
Verizon - Contel Nevada	NV	91,136	56,508	34,628	38.00
AT&T - Pacific Telesis - Nevada Bell	NV	678,702	467,537	211,166	31.11

Table 11.4
Total Investment Reserves - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$1,720,882	\$1,117,423	\$603,460	35.07
Verizon New Jersey	NJ	9,961,074	6,285,104	3,675,970	36.90
Embarq - United Telephone Company of New Jersey	NJ	332,276	247,964	84,311	25.37
Qwest - New Mexico	NM	2,025,298	1,440,580	584,718	28.87
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	83,246	54,122	29,121	34.98
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	128,562	86,589	41,974	32.65
Citizens Telecom. of New York - Red Hook	NY	39,517	28,291	11,226	28.41
Citizens Telecom. of New York - Upstate	NY	652,776	467,343	185,433	28.41
Citizens Telecom. of New York - Western Counties	NY	67,634	48,420	19,214	28.41
Verizon New York Telephone	NY	24,775,427	16,619,223	8,156,204	32.92
Citizens - Frontier Cos. - Rochester Telephone	NY	983,435	696,617	286,818	29.16
Windstream North Carolina	NC	399,011	281,283	117,727	29.50
Embarq - Central Telephone - North Carolina	NC	470,687	363,108	107,579	22.86
Verizon South - Contel - North Carolina	NC	346,396	257,746	88,649	25.59
Verizon South - North Carolina	NC	646,334	476,752	169,582	26.24
AT&T - BellSouth - North Carolina	NC	5,857,768	4,223,722	1,634,046	27.90
Embarq - Carolina Tel. & Tel. - North Carolina	NC	2,263,268	1,670,341	592,926	26.20
Qwest - North Dakota	ND	473,762	311,676	162,084	34.21
Windstream - Western Reserve Telephone - Ohio	OH	400,120	290,692	109,428	27.35
Cincinnati Bell Telephone Company - Ohio	OH	1,480,208	1,150,844	329,364	22.25
Verizon North - Ohio	OH	1,984,854	1,507,024	477,829	24.07
AT&T - Ameritech - Ohio Bell	OH	7,196,470	5,289,680	1,906,790	26.50
Embarq - United Telephone Company of Ohio	OH	1,353,559	1,009,409	344,150	25.43
AT&T - Southwestern Bell - Oklahoma	OK	3,307,911	2,342,643	965,267	29.18
Windstream/Valor Telecom. of Texas - Oklahoma	OK	292,659	228,713	63,946	21.85
Verizon Northwest - Oregon	OR	1,007,907	741,278	266,630	26.45
Qwest - Oregon	OR	2,552,718	1,778,780	773,938	30.32
Windstream of Pennsylvania	PA	447,618	335,439	112,179	25.06
Verizon North - Contel/Pennsylvania	PA	127,875	100,867	27,008	21.12
Verizon North - Contel/Quaker State	PA	127,875	100,867	24,124	18.87
Verizon North - Pennsylvania	PA	1,219,020	949,975	269,046	22.07
Verizon Pennsylvania	PA	11,299,107	7,833,575	3,465,532	30.67
Embarq - United Telephone Co. of Pennsylvania	PA	772,748	587,037	185,711	24.03
Puerto Rico Telephone Company - Central	PR	524,191	392,700	131,491	25.08
Puerto Rico Telephone Company	PR	3,329,798	2,350,637	979,161	29.41
Verizon New England - Rhode Island	RI	1,044,872	725,530	319,342	30.56
Verizon South - Contel - South Carolina	SC	44,837	31,578	13,260	29.57
Verizon South - South Carolina	SC	416,386	304,925	111,460	26.77
AT&T - BellSouth - South Carolina	SC	3,643,045	2,681,082	961,963	26.41
Qwest - South Dakota	SD	596,225	397,862	198,362	33.27
AT&T - BellSouth - Tennessee	TN	5,513,308	3,995,718	1,517,590	27.53
Embarq - United Telephone - Southeast - Tennessee	TN	449,562	347,316	102,246	22.74
Embarq - Centel Telephone Co. of Texas	TX	513,859	394,031	119,828	23.32
Verizon Southwest - Contel Texas	TX	329,393	249,987	79,406	24.11
Verizon Southwest - Texas	TX	4,020,029	2,983,932	1,036,098	25.77
AT&T - Southwestern Bell - Texas	TX	20,087,990	13,783,517	6,304,473	31.38
Embarq - United Telephone Company of Texas	TX	385,361	290,053	95,308	24.73
Windstream/Valor Telecom. of Texas - Texas	TX	996,508	721,312	275,196	27.62
Qwest - Utah	UT	2,335,806	1,613,363	722,444	30.93
Verizon New England - Vermont	VT	867,063	1,613,363	281,256	32.44
Embarq - Central Telephone Company of Virginia	VA	601,958	463,017	138,942	23.08
Verizon South - Contel/Virginia	VA	1,207,119	899,414	307,705	25.49
Verizon Virginia	VA	6,969,131	4,793,364	2,175,768	31.22
Verizon South - Virginia	VA	95,056	69,295	25,761	27.10
Embarq - United Telephone Co. - Southeast - Virginia	VA	237,008	175,599	61,409	25.91
Verizon Northwest - Contel/Washington	WA	222,768	164,855	57,913	26.00
Verizon - Northwest - Washington	WA	1,642,591	1,187,210	455,382	27.72
Qwest - Washington	WA	5,039,934	3,665,970	1,373,964	27.26
Verizon West Virginia	WV	2,037,961	1,433,295	604,667	29.67
Verizon North - Wisconsin	WI	926,409	707,156	219,253	23.67
AT&T - Ameritech - Wisconsin Bell	WI	3,121,403	2,187,887	933,516	29.91
Qwest - Wyoming	WY	709,183	481,350	227,831	32.13

Table 11.5
Net Income
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$13,785,474	\$5,447,700	\$8,276,293	60.04
Bell Operating Companies		11,613,132	4,186,370	7,371,609	63.48
Other Reporting Local Exchange Companies		2,172,342	1,261,330	904,684	41.65
CenturyTel of Alabama, LLC - Northern Alabama	AL	34,979	24,113	10,866	31.06
CenturyTel of Alabama, LLC - Southern Alabama	AL	42,908	25,546	17,362	40.46
AT&T - BellSouth - Alabama	AL	277,867	185,926	91,288	32.85
Verizon California - Contel - Arizona	AZ	1,467	933	226	15.41
Qwest - Arizona	AZ	264,426	29,222	235,151	88.93
AT&T - Southwestern Bell - Arkansas	AR	132,227	57,347	73,695	55.73
Verizon California - Contel - California	CA	95,307	37,492	57,624	60.46
Citizens Telecom. of California - Shasta - California	CA	42,380	11,553	30,827	72.74
Verizon - Northwest - West Coast California	CA	558	704	(145)	(25.99)
Verizon California - GTE - California	CA	547,185	205,657	340,350	62.20
AT&T - Pacific Telesis - Pacific Bell - California	CA	1,297,917	528,564	768,476	59.21
Qwest - Colorado	CO	492,819	165,522	327,249	66.40
AT&T - Southern New England Telephone	CT	184,977	43,094	137,737	74.46
Verizon Delaware, LLC	DE	(34,345)	(26,955)	(7,404)	21.56
Verizon Washington, D.C.	DC	129,734	65,323	64,404	49.64
Verizon Florida, LLC	FL	132,697	(9,007)	141,630	106.73
AT&T - BellSouth - Florida	FL	687,535	459,016	226,386	32.93
Embarq - Florida	FL	116,298	8,992	107,307	92.27
Windstream Georgia Communications	GA	88,238	57,440	30,786	34.89
AT&T - BellSouth - Georgia	GA	417,681	223,060	193,123	46.24
Hawaiian Telcom Communications, Inc.	HI	3,459	(54,297)	57,621	1,665.83
Verizon - Northwest - Idaho	ID	25,750	6,119	18,562	72.09
Qwest - Idaho South	ID	101,927	45,734	56,179	55.12
Qwest - Idaho North	ID	6,894	3,497	3,395	49.25
Verizon North - Contel/Illinois	IL	17,173	5,226	11,943	69.55
Verizon South - Illinois	IL	759	(17)	775	102.11
Verizon North - Illinois	IL	67,985	12,892	55,073	81.01
AT&T - Ameritech - Illinois Bell	IL	570,524	302,856	264,910	46.43
Verizon North - Contel/Indiana	IN	28,991	11,492	17,489	60.33
Verizon North - Indiana	IN	60,039	11,586	48,420	80.65
AT&T - Ameritech - Indiana Bell	IN	166,630	69,727	95,964	57.59
Embarq - United Telephone Company of Indiana	IN	48,011	26,088	21,923	45.66
Iowa Telecommunications Services - Iowa	IA	26,122	17,950	8,172	31.28
Iowa Telecommunications Services - Iowa North	IA	30,758	24,497	6,260	20.35
Iowa Telecommunications Services - Iowa System	IA	9,684	7,470	2,214	22.86
Qwest - Iowa	IA	145,334	61,777	83,532	57.48
AT&T - Southwestern Bell - Kansas	KS	85,835	13,296	70,226	81.82
Windstream Kentucky East - London	KY	16,949	10,208	6,669	39.35
Windstream Kentucky East - Lexington	KY	66,530	29,545	33,175	49.86
Cincinnati Bell Telephone - Kentucky	KY	23,348	25,006	(1,648)	(7.06)
AT&T - BellSouth - Kentucky	KY	135,652	77,988	57,325	42.26
AT&T - BellSouth - Louisiana	LA	187,245	123,207	63,155	33.73
Verizon New England - Maine	ME	49,639	16,975	32,668	65.81
Verizon Maryland	MD	405,339	210,277	195,031	48.12
Verizon New England - Massachusetts	MA	20,092	(63,441)	83,567	415.92
Verizon North - Michigan	MI	71,928	38,095	33,812	47.01
AT&T - Ameritech - Michigan Bell	MI	351,511	144,039	206,428	58.73
Qwest - Minnesota	MN	376,138	221,460	154,664	41.12
AT&T - BellSouth - Mississippi	MS	223,680	152,322	70,830	31.67
CenturyTel of Missouri - Central Missouri	MO	19,170	11,034	8,136	42.44
CenturyTel of Missouri - Belle-Hermann	MO	1,027	443	584	56.86
CenturyTel of Missouri - Southern Missouri	MO	6,436	4,486	1,950	30.30
CenturyTel of Missouri - Southwest Missouri	MO	48,359	33,265	15,094	31.21
AT&T - Southwestern Bell - Missouri	MO	154,652	26,005	124,199	80.31
Embarq - United Telephone of Missouri	MO	49,250	31,766	17,485	35.50
Qwest - Montana	MT	58,433	27,268	31,153	53.31
Windstream - Nebraska	NE	43,313	31,301	9,539	22.02
Qwest - Nebraska	NE	70,475	25,669	44,802	63.57
Embarq - Central Telephone - Nevada	NV	43,994	(18,366)	62,361	141.75
Verizon - Contel Nevada	NV	6,241	1,069	5,171	82.86
AT&T - Pacific Telesis - Nevada Bell	NV	20,207	17	19,443	96.22

Table 11.5
Net Income - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$1,636	(\$21,425)	\$23,068	1,410.02
Verizon New Jersey	NJ	401,444	112,161	289,204	72.04
Embarq - United Telephone Company of New Jersey	NJ	14,951	(2,280)	17,232	115.26
Qwest - New Mexico	NM	116,346	25,334	90,998	78.21
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	15,336	11,970	3,363	21.93
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	7,378	3,400	3,977	53.90
Citizens Telecom. of New York - Red Hook	NY	5,094	3,455	1,639	32.18
Citizens Telecom. of New York - Upstate	NY	84,143	57,086	27,057	32.16
Citizens Telecom. of New York - Western Counties	NY	8,716	5,914	2,802	32.15
Verizon New York Telephone	NY	(515,338)	(490,127)	(25,239)	4.90
Citizens - Frontier Cos. - Rochester Telephone	NY	98,877	86,684	12,193	12.33
Windstream North Carolina	NC	47,306	26,035	21,271	44.96
Embarq - Central Telephone - North Carolina	NC	23,035	12,183	10,852	47.11
Verizon South - Contel - North Carolina	NC	13,306	4,680	8,618	64.77
Verizon South - North Carolina	NC	11,214	(1,307)	12,517	111.62
AT&T - BellSouth - North Carolina	NC	204,942	120,354	83,858	40.92
Embarq - Carolina Tel. & Tel. - North Carolina	NC	173,129	92,628	80,501	46.50
Qwest - North Dakota	ND	29,072	12,133	16,936	58.26
Windstream - Western Reserve Telephone - Ohio	OH	54,889	34,885	20,005	36.45
Cincinnati Bell Telephone Company - Ohio	OH	129,902	66,645	63,799	49.11
Verizon North - Ohio	OH	93,054	51,376	41,635	44.74
AT&T - Ameritech - Ohio Bell	OH	277,542	94,286	183,267	66.03
Embarq - United Telephone Company of Ohio	OH	71,089	43,045	28,044	39.45
AT&T - Southwestern Bell - Oklahoma	OK	139,715	44,107	93,014	66.57
Windstream/Valor Telecom. of Texas - Oklahoma	OK	8,555	1,207	7,348	85.89
Verizon Northwest - Oregon	OR	30,359	(9,412)	39,761	130.97
Qwest - Oregon	OR	161,920	50,562	111,333	68.76
Windstream of Pennsylvania	PA	59,099	38,831	20,268	34.29
Verizon North - Contel/Pennsylvania	PA	3,611	558	3,050	84.46
Verizon North - Contel/Quaker State	PA	6,104	2,272	3,830	62.75
Verizon North - Pennsylvania	PA	31,497	4,310	27,142	86.17
Verizon Pennsylvania	PA	358,129	82,619	275,389	76.90
Embarq - United Telephone Co. of Pennsylvania	PA	73,012	47,073	25,939	35.53
Puerto Rico Telephone Company - Central	PR	(24,080)	(27,601)	3,522	(14.63)
Puerto Rico Telephone Company	PR	160,196	128,537	31,659	19.76
Verizon New England - Rhode Island	RI	(2,230)	(13,370)	11,149	(499.96)
Verizon South - Contel - South Carolina	SC	87	(1,032)	1,117	1,283.91
Verizon South - South Carolina	SC	13,622	9,328	4,293	31.52
AT&T - BellSouth - South Carolina	SC	159,418	101,834	57,153	35.85
Qwest - South Dakota	SD	26,456	9,690	16,765	63.37
AT&T - BellSouth - Tennessee	TN	252,353	161,560	90,044	35.68
Embarq - United Telephone - Southeast - Tennessee	TN	29,459	9,336	20,123	68.31
Embarq - Centel Telephone Co. of Texas	TX	28,033	15,554	12,477	44.51
Verizon Southwest - Contel Texas	TX	602	(2,755)	3,354	557.14
Verizon Southwest - Texas	TX	119,725	28,778	90,918	75.94
AT&T - Southwestern Bell - Texas	TX	698,847	277,633	401,149	57.40
Embarq - United Telephone Company of Texas	TX	31,622	20,503	11,118	35.16
Windstream/Valor Telecom. of Texas - Texas	TX	125,118	104,540	20,067	16.04
Qwest - Utah	UT	150,545	37,400	113,115	75.14
Verizon New England - Vermont	VT	23,354	6,352	17,002	72.80
Embarq - Central Telephone Company of Virginia	VA	45,566	23,908	21,658	47.53
Verizon South - Contel/Virginia	VA	85,445	26,586	58,855	68.88
Verizon Virginia	VA	304,374	55,325	249,016	81.81
Verizon South - Virginia	VA	6,734	3,966	2,768	41.10
Embarq - United Telephone Co. - Southeast - Virginia	VA	10,909	7,756	3,153	28.90
Verizon Northwest - Contel/Washington	WA	8,644	(547)	9,179	106.19
Verizon - Northwest - Washington	WA	57,729	(13,939)	71,605	124.04
Qwest - Washington	WA	79,977	(114,456)	194,403	243.07
Verizon West Virginia	WV	119,143	78,316	40,818	34.26
Verizon North - Wisconsin	WI	34,754	17,843	16,902	48.63
AT&T - Ameritech - Wisconsin Bell	WI	152,314	50,067	99,976	65.64
Qwest - Wyoming	WY	50,916	17,423	33,486	65.77

Table 11.6
Average Net Investment
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate	Percent Rate of Return
All Reporting Local Exchange Companies		\$65,773,328	\$46,117,371	\$24,175,173	36.76	11.81
Bell Operating Companies		57,906,660	40,037,339	22,357,366	38.61	10.46
Other Reporting Local Exchange Companies		7,866,668	6,080,032	1,817,807	23.11	20.75
CenturyTel of Alabama, LLC - Northern Alabama	AL	86,437	66,420	20,564	23.79	36.30
CenturyTel of Alabama, LLC - Southern Alabama	AL	130,158	95,978	35,026	26.91	26.62
AT&T - BellSouth - Alabama	AL	917,553	695,381	334,665	36.47	26.74
Verizon California - Contel - Arizona	AZ	1,441	1,437	306	21.24	64.93
Qwest - Arizona	AZ	1,308,255	839,247	508,173	38.84	3.48
AT&T - Southwestern Bell - Arkansas	AR	230,790	128,858	87,231	37.80	44.50
Verizon California - Contel - California	CA	256,132	192,753	66,061	25.79	19.45
Citizens Telecom. of California - Shasta - California	CA	114,023	81,052	32,971	28.92	14.25
Verizon - Northwest - West Coast California	CA	8,472	6,075	2,622	30.95	11.59
Verizon California - GTE - California	CA	1,472,545	1,044,382	829,991	56.36	19.69
AT&T - Pacific Telesis - Pacific Bell - California	CA	3,637,748	2,712,831	1,207,485	33.19	19.48
Qwest - Colorado	CO	1,959,772	1,461,217	538,705	27.49	11.33
AT&T - Southern New England Telephone	CT	788,707	530,151	340,420	43.16	8.13
Verizon Delaware, LLC	DE	390,603	280,833	119,881	30.69	(9.60)
Verizon Washington, D.C.	DC	340,578	211,973	153,436	45.05	30.82
Verizon Florida, LLC	FL	1,477,833	1,130,990	415,071	28.09	(0.80)
AT&T - BellSouth - Florida	FL	2,012,177	1,549,308	865,636	43.02	29.63
Embarq - Florida	FL	1,565,942	1,249,956	321,606	20.54	0.72
Windstream Georgia Communications	GA	260,310	182,744	79,016	30.35	31.43
AT&T - BellSouth - Georgia	GA	2,500,840	1,772,391	1,005,757	40.22	12.59
Hawaiian Telcom Communications, Inc.	HI	634,983	471,974	164,538	25.91	(11.50)
Verizon - Northwest - Idaho	ID	74,393	54,380	26,256	35.29	11.25
Qwest - Idaho South	ID	252,019	172,103	88,864	35.26	26.57
Qwest - Idaho North	ID	18,236	12,478	6,388	35.03	28.03
Verizon North - Contel/Illinois	IL	18,243	7,217	23,790	130.41	72.41
Verizon South - Illinois	IL	30,777	22,621	5,441	17.68	(0.08)
Verizon North - Illinois	IL	118,317	62,088	149,392	126.26	20.76
AT&T - Ameritech - Illinois Bell	IL	1,583,453	1,148,832	649,170	41.00	26.36
Verizon North - Contel/Indiana	IN	36,413	21,498	24,522	67.34	53.46
Verizon North - Indiana	IN	311,015	194,555	180,484	58.03	5.96
AT&T - Ameritech - Indiana Bell	IN	312,288	113,351	252,618	80.89	61.51
Embarq - United Telephone Company of Indiana	IN	129,171	104,464	25,044	19.39	24.97
Iowa Telecommunications Services - Iowa	IA	72,793	56,142	15,916	21.86	31.97
Iowa Telecommunications Services - Iowa North	IA	69,474	53,974	14,396	20.72	45.39
Iowa Telecommunications Services - Iowa System	IA	88,561	67,560	20,406	23.04	11.06
Qwest - Iowa	IA	425,065	295,726	141,404	33.27	20.89
AT&T - Southwestern Bell - Kansas	KS	506,442	371,409	118,168	23.33	3.58
Windstream Kentucky East - London	KY	95,186	73,507	21,994	23.11	13.89
Windstream Kentucky East - Lexington	KY	169,733	128,352	42,839	25.24	23.02
Cincinnati Bell Telephone - Kentucky	KY	85,508	65,524	19,949	23.33	38.16
AT&T - BellSouth - Kentucky	KY	440,410	338,747	168,545	38.27	23.02
AT&T - BellSouth - Louisiana	LA	667,954	544,116	284,998	42.67	22.64
Verizon New England - Maine	ME	323,207	223,306	95,653	29.59	7.60
Verizon Maryland	MD	1,254,546	738,499	593,818	47.33	28.47
Verizon New England - Massachusetts	MA	1,541,428	863,466	746,761	48.45	(7.35)
Verizon North - Michigan	MI	130,718	86,701	136,914	104.74	43.94
AT&T - Ameritech - Michigan Bell	MI	841,960	523,597	484,867	57.59	27.51
Qwest - Minnesota	MN	776,025	487,542	326,158	42.03	45.42
AT&T - BellSouth - Mississippi	MS	689,184	527,123	267,945	38.88	28.90
CenturyTel of Missouri - Central Missouri	MO	92,869	70,323	22,904	24.66	15.69
CenturyTel of Missouri - Belle-Hermann	MO	5,032	3,581	1,476	29.33	12.37
CenturyTel of Missouri - Southern Missouri	MO	13,318	9,953	3,464	26.01	45.07
CenturyTel of Missouri - Southwest Missouri	MO	254,063	194,313	60,673	23.88	17.12
AT&T - Southwestern Bell - Missouri	MO	663,871	344,831	286,760	43.20	7.54
Embarq - United Telephone of Missouri	MO	169,866	137,726	33,517	19.73	23.06
Qwest - Montana	MT	(75,053)	118,554	52,152	(69.49)	23.00
Windstream - Nebraska	NE	81,362	58,415	23,876	29.35	53.58
Qwest - Nebraska	NE	174,421	121,139	65,481	37.54	21.19
Embarq - Central Telephone - Nevada	NV	486,004	394,544	93,938	19.33	(4.65)
Verizon - Contel Nevada	NV	29,798	20,150	10,964	36.79	5.31
AT&T - Pacific Telesis - Nevada Bell	NV	200,651	149,204	63,064	31.43	0.01

Table 11.6
Average Net Investment - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate	Percent Rate of Return
Verizon New England - New Hampshire	NH	\$540,190	\$354,706	\$179,868	33.30	(6.04)
Verizon New Jersey	NJ	1,051,342	335,755	866,590	82.43	33.41
Embarq - United Telephone Company of New Jersey	NJ	143,565	117,597	26,719	18.61	(1.94)
Qwest - New Mexico	NM	415,402	313,529	116,194	27.97	8.08
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	32,158	18,632	13,783	42.86	64.24
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	39,701	26,607	13,314	33.54	12.78
Citizens Telecom. of New York - Red Hook	NY	16,099	11,789	4,310	26.77	29.31
Citizens Telecom. of New York - Upstate	NY	265,965	194,739	71,226	26.78	29.31
Citizens Telecom. of New York - Western Counties	NY	27,555	20,177	7,378	26.78	29.31
Verizon New York Telephone	NY	6,161,109	4,419,690	1,890,703	30.69	(11.09)
Citizens - Frontier Cos. - Rochester Telephone	NY	433,399	308,320	125,079	28.86	28.11
Windstream North Carolina	NC	193,361	139,320	54,980	28.43	18.69
Embarq - Central Telephone - North Carolina	NC	162,476	131,949	31,359	19.30	9.23
Verizon South - Contel - North Carolina	NC	84,498	60,522	25,244	29.88	7.73
Verizon South - North Carolina	NC	92,565	65,006	38,210	41.28	(2.01)
AT&T - BellSouth - North Carolina	NC	1,099,668	814,293	420,444	38.23	14.78
Embarq - Carolina Tel. & Tel. - North Carolina	NC	688,552	546,057	145,395	21.12	16.96
Qwest - North Dakota	ND	75,494	51,234	29,847	39.54	23.68
Windstream - Western Reserve Telephone - Ohio	OH	98,304	71,273	27,726	28.20	48.95
Cincinnati Bell Telephone Company - Ohio	OH	208,172	162,850	45,125	21.68	40.92
Verizon North - Ohio	OH	161,565	116,043	140,081	86.70	44.27
AT&T - Ameritech - Ohio Bell	OH	1,145,702	861,277	434,389	37.91	10.95
Embarq - United Telephone Company of Ohio	OH	255,726	213,074	42,243	16.52	20.20
AT&T - Southwestern Bell - Oklahoma	OK	513,173	386,589	107,029	20.86	11.41
Windstream/Valor Telecom. of Texas - Oklahoma	OK	88,736	69,309	19,793	22.31	1.74
Verizon Northwest - Oregon	OR	367,057	248,098	133,179	36.28	(3.79)
Qwest - Oregon	OR	751,448	541,654	242,472	32.27	9.33
Windstream of Pennsylvania	PA	136,085	96,348	40,537	29.79	40.30
Verizon North - Contel/Pennsylvania	PA	7,243	3,245	11,314	156.21	17.20
Verizon North - Contel/Quaker State	PA	7,243	3,245	14,198	196.02	70.02
Verizon North - Pennsylvania	PA	58,256	24,637	92,677	159.09	17.49
Verizon Pennsylvania	PA	2,398,443	1,697,571	878,894	36.64	4.87
Embarq - United Telephone Co. of Pennsylvania	PA	173,058	142,577	31,282	18.08	33.02
Puerto Rico Telephone Company - Central	PR	18,805	13,704	5,766	30.66	(201.41)
Puerto Rico Telephone Company	PR	(19,457)	(19,817)	4,603	(23.66)	(648.62)
Verizon New England - Rhode Island	RI	200,086	117,262	80,861	40.41	(11.40)
Verizon South - Contel - South Carolina	SC	22,957	17,606	5,599	24.39	(5.86)
Verizon South - South Carolina	SC	80,941	64,240	22,434	27.72	14.52
AT&T - BellSouth - South Carolina	SC	553,265	408,473	220,465	39.85	24.93
Qwest - South Dakota	SD	142,756	96,794	51,391	36.00	10.01
AT&T - BellSouth - Tennessee	TN	926,656	689,307	374,211	40.38	23.44
Embarq - United Telephone - Southeast - Tennessee	TN	121,522	98,725	22,866	18.82	9.46
Embarq - Centel Telephone Co. of Texas	TX	183,791	148,156	36,321	19.76	10.50
Verizon Southwest - Contel Texas	TX	55,067	43,469	17,725	32.19	(6.34)
Verizon Southwest - Texas	TX	1,149,763	805,343	432,359	37.60	3.57
AT&T - Southwestern Bell - Texas	TX	4,449,133	2,759,195	1,597,857	35.91	10.06
Embarq - United Telephone Company of Texas	TX	170,920	132,135	39,715	23.24	15.52
Windstream/Valor Telecom. of Texas - Texas	TX	167,998	113,591	55,535	33.06	92.03
Qwest - Utah	UT	629,979	436,164	213,256	33.85	8.57
Verizon New England - Vermont	VT	164,208	(937,923)	72,208	43.97	(0.68)
Embarq - Central Telephone Company of Virginia	VA	225,818	177,628	49,302	21.83	13.46
Verizon South - Contel/Virginia	VA	321,470	226,727	109,141	33.95	11.73
Verizon Virginia	VA	1,856,525	1,307,862	616,839	33.23	4.23
Verizon South - Virginia	VA	11,374	8,897	3,924	34.50	44.58
Embarq - United Telephone Co. - Southeast - Virginia	VA	64,549	50,764	13,875	21.50	15.28
Verizon Northwest - Contel/Washington	WA	84,556	67,185	19,162	22.66	(0.81)
Verizon - Northwest - Washington	WA	717,511	570,675	176,964	24.66	(2.44)
Qwest - Washington	WA	1,380,497	1,070,432	360,438	26.11	(10.69)
Verizon West Virginia	WV	147,070	73,906	99,266	67.50	105.97
Verizon North - Wisconsin	WI	100,929	68,785	76,961	76.25	25.94
AT&T - Ameritech - Wisconsin Bell	WI	360,096	168,389	256,569	71.25	29.73
Qwest - Wyoming	WY	92,228	53,282	45,468	49.30	32.70

Table 11.7
Total Operating Revenues
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$89,867,732	\$56,473,584	\$33,394,141	37.16
Bell Operating Companies		81,881,493	50,895,357	30,986,132	37.84
Other Reporting Local Exchange Companies		7,986,239	5,578,227	2,408,009	30.15
CenturyTel of Alabama, LLC - Northern Alabama	AL	87,810	64,844	22,966	26.15
CenturyTel of Alabama, LLC - Southern Alabama	AL	114,474	78,307	36,167	31.59
AT&T - BellSouth - Alabama	AL	1,212,246	839,398	372,849	30.76
Verizon California - Contel - Arizona	AZ	6,815	4,313	2,501	36.70
Qwest - Arizona	AZ	1,418,319	757,739	660,582	46.57
AT&T - Southwestern Bell - Arkansas	AR	681,255	441,665	239,590	35.17
Verizon California - Contel - California	CA	315,942	179,257	136,685	43.26
Citizens Telecom. of California - Shasta - California	CA	111,306	63,973	47,333	42.53
Verizon - Northwest - West Coast California	CA	8,085	6,345	1,740	21.52
Verizon California - GTE - California	CA	2,393,161	1,459,317	933,844	39.02
AT&T - Pacific Telesis - Pacific Bell - California	CA	8,293,546	5,388,971	2,904,575	35.02
Qwest - Colorado	CO	1,760,157	990,489	769,668	43.73
AT&T - Southern New England Telephone	CT	1,367,305	855,304	512,001	37.45
Verizon Delaware, LLC	DE	322,051	174,098	147,953	45.94
Verizon Washington, D.C.	DC	547,163	299,280	247,883	45.30
Verizon Florida, LLC	FL	1,314,880	756,671	558,209	42.45
AT&T - BellSouth - Florida	FL	3,474,412	2,361,399	1,113,012	32.03
Embarq - Florida	FL	1,113,189	742,017	371,172	33.34
Windstream Georgia Communications	GA	233,822	160,710	73,112	31.27
AT&T - BellSouth - Georgia	GA	2,543,414	1,636,363	907,051	35.66
Hawaiian Telcom Communications, Inc.	HI	383,628	231,341	152,287	39.70
Verizon - Northwest - Idaho	ID	107,367	54,854	52,513	48.91
Qwest - Idaho South	ID	313,526	176,752	136,773	43.62
Qwest - Idaho North	ID	19,065	11,028	8,035	42.15
Verizon North - Contel/Illinois	IL	71,434	41,383	30,051	42.07
Verizon South - Illinois	IL	16,260	10,775	5,485	33.73
Verizon North - Illinois	IL	341,425	207,321	134,104	39.28
AT&T - Ameritech - Illinois Bell	IL	3,173,078	2,148,308	1,024,771	32.30
Verizon North - Contel/Indiana	IN	114,294	68,207	46,087	40.32
Verizon North - Indiana	IN	440,039	258,094	181,945	41.35
AT&T - Ameritech - Indiana Bell	IN	1,104,192	722,756	381,436	34.54
Embarq - United Telephone Company of Indiana	IN	139,421	94,923	44,498	31.92
Iowa Telecommunications Services - Iowa	IA	58,592	42,098	16,494	28.15
Iowa Telecommunications Services - Iowa North	IA	73,355	55,223	18,131	24.72
Iowa Telecommunications Services - Iowa System	IA	42,227	31,063	11,164	26.44
Qwest - Iowa	IA	577,877	335,421	242,455	41.96
AT&T - Southwestern Bell - Kansas	KS	675,300	395,444	279,858	41.44
Windstream Kentucky East - London	KY	65,629	47,409	18,220	27.76
Windstream Kentucky East - Lexington	KY	279,419	187,016	92,402	33.07
Cincinnati Bell Telephone - Kentucky	KY	111,384	91,656	19,728	17.71
AT&T - BellSouth - Kentucky	KY	689,054	463,073	225,981	32.80
AT&T - BellSouth - Louisiana	LA	1,247,737	883,829	363,909	29.17
Verizon New England - Maine	ME	436,709	286,877	149,832	34.31
Verizon Maryland	MD	2,053,622	1,192,415	861,207	41.94
Verizon New England - Massachusetts	MA	2,206,580	1,293,231	913,349	41.39
Verizon North - Michigan	MI	362,024	246,711	115,313	31.85
AT&T - Ameritech - Michigan Bell	MI	2,408,465	1,613,285	795,179	33.02
Qwest - Minnesota	MN	1,024,875	579,518	445,359	43.45
AT&T - BellSouth - Mississippi	MS	915,596	662,609	252,987	27.63
CenturyTel of Missouri - Central Missouri	MO	56,767	39,621	17,146	30.20
CenturyTel of Missouri - Belle-Hermann	MO	3,334	2,090	1,244	37.31
CenturyTel of Missouri - Southern Missouri	MO	17,105	12,607	4,498	26.30
CenturyTel of Missouri - Southwest Missouri	MO	165,722	123,290	42,432	25.60
AT&T - Southwestern Bell - Missouri	MO	1,459,925	901,813	558,112	38.23
Embarq - United Telephone of Missouri	MO	162,963	117,024	45,940	28.19
Qwest - Montana	MT	215,894	128,823	87,070	40.33
Windstream - Nebraska	NE	139,912	101,197	38,715	27.67
Qwest - Nebraska	NE	295,554	166,360	129,195	43.71
Embarq - Central Telephone - Nevada	NV	420,471	266,473	153,999	36.63
Verizon - Contel Nevada	NV	26,442	12,055	14,387	54.41
AT&T - Pacific Telesis - Nevada Bell	NV	204,531	123,414	81,117	39.66

Table 11.7
Total Operating Revenues - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$410,650	\$236,273	\$174,377	42.46
Verizon New Jersey	NJ	3,004,789	1,684,260	1,320,529	43.95
Embarq - United Telephone Company of New Jersey	NJ	106,332	67,034	39,298	36.96
Qwest - New Mexico	NM	521,309	284,019	237,290	45.52
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	32,512	22,595	9,917	30.50
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	26,261	16,029	10,232	38.96
Citizens Telecom. of New York - Red Hook	NY	11,223	7,923	3,300	29.40
Citizens Telecom. of New York - Upstate	NY	185,399	130,895	54,504	29.40
Citizens Telecom. of New York - Western Counties	NY	19,208	13,561	5,647	29.40
Verizon New York Telephone	NY	5,443,458	3,226,212	2,217,246	40.73
Citizens - Frontier Cos. - Rochester Telephone	NY	286,007	225,019	60,988	21.32
Windstream North Carolina	NC	136,085	88,407	47,678	35.04
Embarq - Central Telephone - North Carolina	NC	133,693	97,589	36,104	27.01
Verizon South - Contel - North Carolina	NC	92,985	58,759	34,226	36.81
Verizon South - North Carolina	NC	139,775	82,966	56,809	40.64
AT&T - BellSouth - North Carolina	NC	1,272,097	840,928	431,169	33.89
Embarq - Carolina Tel. & Tel. - North Carolina	NC	628,260	432,936	195,324	31.09
Qwest - North Dakota	ND	112,875	64,180	48,694	43.14
Windstream - Western Reserve Telephone - Ohio	OH	130,067	88,446	41,621	32.00
Cincinnati Bell Telephone Company - Ohio	OH	476,364	332,295	144,069	30.24
Verizon North - Ohio	OH	466,320	313,310	153,010	32.81
AT&T - Ameritech - Ohio Bell	OH	1,935,758	1,243,744	692,015	35.75
Embarq - United Telephone Company of Ohio	OH	323,396	230,960	92,436	28.58
AT&T - Southwestern Bell - Oklahoma	OK	847,025	512,828	334,195	39.46
Windstream/Valor Telecom. of Texas - Oklahoma	OK	56,328	37,957	18,371	32.61
Verizon Northwest - Oregon	OR	282,628	157,116	125,512	44.41
Qwest - Oregon	OR	733,790	417,977	315,813	43.04
Windstream of Pennsylvania	PA	147,366	103,653	43,712	29.66
Verizon North - Contel/Pennsylvania	PA	32,217	20,810	11,407	35.41
Verizon North - Contel/Quaker State	PA	24,802	14,417	10,386	41.88
Verizon North - Pennsylvania	PA	255,503	148,468	107,034	41.89
Verizon Pennsylvania	PA	3,009,086	1,716,155	1,292,931	42.97
Embarq - United Telephone Co. of Pennsylvania	PA	227,562	165,444	62,118	27.30
Puerto Rico Telephone Company - Central	PR	65,147	36,969	28,178	43.25
Puerto Rico Telephone Company	PR	692,815	499,082	193,733	27.96
Verizon New England - Rhode Island	RI	235,486	136,781	98,705	41.92
Verizon South - Contel - South Carolina	SC	13,506	8,384	5,121	37.92
Verizon South - South Carolina	SC	113,329	73,182	40,147	35.43
AT&T - BellSouth - South Carolina	SC	893,697	623,189	270,508	30.27
Qwest - South Dakota	SD	122,457	70,702	51,755	42.26
AT&T - BellSouth - Tennessee	TN	1,417,799	972,406	445,393	31.41
Embarq - United Telephone - Southeast - Tennessee	TN	133,603	89,812	43,791	32.78
Embarq - Centel Telephone Co. of Texas	TX	140,460	102,429	38,030	27.08
Verizon Southwest - Contel Texas	TX	62,076	42,133	19,942	32.13
Verizon Southwest - Texas	TX	1,078,072	663,805	414,268	38.43
AT&T - Southwestern Bell - Texas	TX	5,945,149	3,929,164	2,015,985	33.91
Embarq - United Telephone Company of Texas	TX	128,079	94,472	33,607	26.24
Windstream/Valor Telecom. of Texas - Texas	TX	259,444	198,677	60,766	23.42
Qwest - Utah	UT	632,125	334,537	297,587	47.08
Verizon New England - Vermont	VT	220,871	138,102	82,768	37.47
Embarq - Central Telephone Company of Virginia	VA	184,209	130,039	54,170	29.41
Verizon South - Contel/Virginia	VA	391,173	221,037	170,136	43.49
Verizon Virginia	VA	1,941,961	1,066,806	875,155	45.07
Verizon South - Virginia	VA	26,989	17,295	9,694	35.92
Embarq - United Telephone Co. - Southeast - Virginia	VA	59,517	44,463	15,054	25.29
Verizon Northwest - Contel/Washington	WA	55,837	30,929	24,908	44.61
Verizon - Northwest - Washington	WA	462,454	252,796	209,658	45.34
Qwest - Washington	WA	1,204,984	697,287	507,697	42.13
Verizon West Virginia	WV	548,265	355,716	192,549	35.12
Verizon North - Wisconsin	WI	193,055	128,518	64,537	33.43
AT&T - Ameritech - Wisconsin Bell	WI	1,019,422	650,253	369,169	36.21
Qwest - Wyoming	WY	174,475	93,607	80,867	46.35

Table 11.8
Other Operating Income or Loss
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$362,389	\$258,015	\$104,234	28.76
Bell Operating Companies		362,433	258,059	104,234	28.76
Other Reporting Local Exchange Companies		(44)	(44)	0	0.00
CenturyTel of Alabama, LLC - Northern Alabama	AL	0	0	0	0.00
CenturyTel of Alabama, LLC - Southern Alabama	AL	0	0	0	0.00
AT&T - BellSouth - Alabama	AL	554	405	148	26.71
Verizon California - Contel - Arizona	AZ	1	0	0	0.00
Qwest - Arizona	AZ	165	123	42	25.45
AT&T - Southwestern Bell - Arkansas	AR	711	512	199	27.99
Verizon California - Contel - California	CA	1,881	1,421	460	24.46
Citizens Telecom. of California - Shasta - California	CA	0	0	0	0.00
Verizon - Northwest - West Coast California	CA	0	0	0	0.00
Verizon California - GTE - California	CA	59,920	44,838	15,082	25.17
AT&T - Pacific Telesis - Pacific Bell - California	CA	100,061	73,551	26,510	26.49
Qwest - Colorado	CO	218	158	61	27.98
AT&T - Southern New England Telephone	CT	2,461	1,721	739	30.03
Verizon Delaware, LLC	DE	16	11	5	31.25
Verizon Washington, D.C.	DC	9,227	5,427	3,800	41.18
Verizon Florida, LLC	FL	5,641	4,084	1,557	27.60
AT&T - BellSouth - Florida	FL	2,571	1,863	707	27.50
Embarq - Florida	FL	0	0	0	0.00
Windstream Georgia Communications	GA	0	0	0	0.00
AT&T - BellSouth - Georgia	GA	14,546	10,361	4,185	28.77
Hawaiian Telcom Communications, Inc.	HI	269	202	(67)	(24.91)
Verizon - Northwest - Idaho	ID	556	400	156	28.06
Qwest - Idaho South	ID	1	0	0	0.00
Qwest - Idaho North	ID	0	0	0	0.00
Verizon North - Contel/Illinois	IL	1	1	0	0.00
Verizon South - Illinois	IL	(1)	(1)	0	0.00
Verizon North - Illinois	IL	1,735	1,316	419	24.15
AT&T - Ameritech - Illinois Bell	IL	24,942	19,025	5,916	23.72
Verizon North - Contel/Indiana	IN	19	14	5	26.32
Verizon North - Indiana	IN	407	303	104	25.55
AT&T - Ameritech - Indiana Bell	IN	612	451	161	26.31
Embarq - United Telephone Company of Indiana	IN	0	0	0	0.00
Iowa Telecommunications Services - Iowa	IA	0	0	0	0.00
Iowa Telecommunications Services - Iowa North	IA	0	0	0	0.00
Iowa Telecommunications Services - Iowa System	IA	0	0	0	0.00
Qwest - Iowa	IA	241	172	69	28.63
AT&T - Southwestern Bell - Kansas	KS	96	67	29	30.21
Windstream Kentucky East - London	KY	0	0	0	0.00
Windstream Kentucky East - Lexington	KY	0	0	0	0.00
Cincinnati Bell Telephone - Kentucky	KY	0	0	0	0.00
AT&T - BellSouth - Kentucky	KY	283	207	75	26.50
AT&T - BellSouth - Louisiana	LA	701	523	178	25.39
Verizon New England - Maine	ME	36	25	11	30.56
Verizon Maryland	MD	595	401	194	32.61
Verizon New England - Massachusetts	MA	4,395	2,789	1,606	36.54
Verizon North - Michigan	MI	21	16	5	23.81
AT&T - Ameritech - Michigan Bell	MI	234	180	54	23.08
Qwest - Minnesota	MN	(67)	(50)	(17)	25.37
AT&T - BellSouth - Mississippi	MS	413	306	107	25.91
CenturyTel of Missouri - Central Missouri	MO	(44)	(44)	0	0.00
CenturyTel of Missouri - Belle-Hermann	MO	0	0	0	0.00
CenturyTel of Missouri - Southern Missouri	MO	0	0	0	0.00
CenturyTel of Missouri - Southwest Missouri	MO	0	0	0	0.00
AT&T - Southwestern Bell - Missouri	MO	1,486	1,022	464	31.22
Embarq - United Telephone of Missouri	MO	0	0	0	0.00
Qwest - Montana	MT	1	1	0	0.00
Windstream - Nebraska	NE	0	0	0	0.00
Qwest - Nebraska	NE	(2)	(1)	0	0.00
Embarq - Central Telephone - Nevada	NV	0	0	0	0.00
Verizon - Contel Nevada	NV	0	0	0	0.00
AT&T - Pacific Telesis - Nevada Bell	NV	76	53	23	30.26

Table 11.8
Other Operating Income or Loss - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$32	\$21	\$11	34.38
Verizon New Jersey	NJ	1,170	778	391	33.42
Embarq - United Telephone Company of New Jersey	NJ	0	0	0	0.00
Qwest - New Mexico	NM	0	0	0	0.00
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	0	0	0	0.00
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	0	0	0	0.00
Citizens Telecom. of New York - Red Hook	NY	0	0	0	0.00
Citizens Telecom. of New York - Upstate	NY	0	0	0	0.00
Citizens Telecom. of New York - Western Counties	NY	0	0	0	0.00
Verizon New York Telephone	NY	84,472	55,479	28,993	34.32
Citizens - Frontier Cos. - Rochester Telephone	NY	0	0	0	0.00
Windstream North Carolina	NC	0	0	0	0.00
Embarq - Central Telephone - North Carolina	NC	0	0	0	0.00
Verizon South - Contel - North Carolina	NC	2	1	0	0.00
Verizon South - North Carolina	NC	789	578	211	26.74
AT&T - BellSouth - North Carolina	NC	509	367	142	27.90
Embarq - Carolina Tel. & Tel. - North Carolina	NC	0	0	0	0.00
Qwest - North Dakota	ND	(1)	(1)	0	0.00
Windstream - Western Reserve Telephone - Ohio	OH	0	0	0	0.00
Cincinnati Bell Telephone Company - Ohio	OH	0	0	0	0.00
Verizon North - Ohio	OH	183	138	45	24.59
AT&T - Ameritech - Ohio Bell	OH	2,385	1,758	626	26.25
Embarq - United Telephone Company of Ohio	OH	0	0	0	0.00
AT&T - Southwestern Bell - Oklahoma	OK	160	114	46	28.75
Windstream/Valor Telecom. of Texas - Oklahoma	OK	0	0	0	0.00
Verizon Northwest - Oregon	OR	1	1	0	0.00
Qwest - Oregon	OR	231	166	65	28.14
Windstream of Pennsylvania	PA	0	0	0	0.00
Verizon North - Contel/Pennsylvania	PA	3	2	1	33.33
Verizon North - Contel/Quaker State	PA	0	0	0	0.00
Verizon North - Pennsylvania	PA	181	138	43	23.76
Verizon Pennsylvania	PA	2,893	2,000	893	30.87
Embarq - United Telephone Co. of Pennsylvania	PA	0	0	0	0.00
Puerto Rico Telephone Company - Central	PR	0	0	0	0.00
Puerto Rico Telephone Company	PR	0	0	0	0.00
Verizon New England - Rhode Island	RI	5	4	2	40.00
Verizon South - Contel - South Carolina	SC	1	1	0	0.00
Verizon South - South Carolina	SC	(5)	(3)	(1)	20.00
AT&T - BellSouth - South Carolina	SC	328	242	87	26.52
Qwest - South Dakota	SD	24	17	7	29.17
AT&T - BellSouth - Tennessee	TN	1,150	840	311	27.04
Embarq - United Telephone - Southeast - Tennessee	TN	0	0	0	0.00
Embarq - Centel Telephone Co. of Texas	TX	0	0	0	0.00
Verizon Southwest - Contel Texas	TX	0	0	0	0.00
Verizon Southwest - Texas	TX	1,377	1,010	367	26.65
AT&T - Southwestern Bell - Texas	TX	4,568	3,152	1,416	31.00
Embarq - United Telephone Company of Texas	TX	0	0	0	0.00
Windstream/Valor Telecom. of Texas - Texas	TX	0	0	0	0.00
Qwest - Utah	UT	1	1	0	0.00
Verizon New England - Vermont	VT	32	22	10	31.25
Embarq - Central Telephone Company of Virginia	VA	0	0	0	0.00
Verizon South - Contel/Virginia	VA	6	4	1	16.67
Verizon Virginia	VA	13,205	9,144	4,060	30.75
Verizon South - Virginia	VA	133	98	36	27.07
Embarq - United Telephone Co. - Southeast - Virginia	VA	0	0	0	0.00
Verizon Northwest - Contel/Washington	WA	0	0	0	0.00
Verizon - Northwest - Washington	WA	7,234	5,384	1,850	25.57
Qwest - Washington	WA	5,335	3,964	1,370	25.68
Verizon West Virginia	WV	35	25	10	28.57
Verizon North - Wisconsin	WI	255	192	63	24.71
AT&T - Ameritech - Wisconsin Bell	WI	720	528	192	26.67
Qwest - Wyoming	WY	(4)	(3)	(1)	25.00

Table 11.9
Total Operating Expenses
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$70,078,685	\$49,999,967	\$20,169,129	28.78
Bell Operating Companies		64,243,563	45,664,925	18,662,759	29.05
Other Reporting Local Exchange Companies		5,835,122	4,335,042	1,506,370	25.82
CenturyTel of Alabama, LLC - Northern Alabama	AL	52,771	40,684	12,087	22.90
CenturyTel of Alabama, LLC - Southern Alabama	AL	71,549	52,749	18,800	26.28
AT&T - BellSouth - Alabama	AL	792,589	569,661	223,898	28.25
Verizon California - Contel - Arizona	AZ	4,447	2,797	2,120	47.67
Qwest - Arizona	AZ	1,007,733	731,923	275,864	27.37
AT&T - Southwestern Bell - Arkansas	AR	419,136	300,150	120,810	28.82
Verizon California - Contel - California	CA	182,069	137,220	45,144	24.79
Citizens Telecom. of California - Shasta - California	CA	69,070	52,564	16,506	23.90
Verizon - Northwest - West Coast California	CA	7,194	5,204	1,990	27.66
Verizon California - GTE - California	CA	1,576,524	1,189,397	388,937	24.67
AT&T - Pacific Telesis - Pacific Bell - California	CA	6,052,472	4,458,791	1,595,030	26.35
Qwest - Colorado	CO	1,088,561	782,887	305,723	28.09
AT&T - Southern New England Telephone	CT	1,020,708	739,622	287,464	28.16
Verizon Delaware, LLC	DE	277,019	187,916	89,126	32.17
Verizon Washington, D.C.	DC	403,257	242,927	160,339	39.76
Verizon Florida, LLC	FL	1,185,119	850,268	334,965	28.26
AT&T - BellSouth - Florida	FL	2,577,508	1,827,310	753,380	29.23
Embarq - Florida	FL	865,211	646,605	218,606	25.27
Windstream Georgia Communications	GA	145,957	103,540	42,429	29.07
AT&T - BellSouth - Georgia	GA	1,934,849	1,341,645	595,439	30.77
Hawaiian Telcom Communications, Inc.	HI	373,685	278,825	94,860	25.39
Verizon - Northwest - Idaho	ID	72,774	50,594	23,825	32.74
Qwest - Idaho South	ID	156,791	107,902	48,901	31.19
Qwest - Idaho North	ID	8,951	6,162	2,790	31.17
Verizon North - Contel/Illinois	IL	45,739	34,183	11,561	25.28
Verizon South - Illinois	IL	15,451	11,397	4,055	26.24
Verizon North - Illinois	IL	250,093	187,505	62,619	25.04
AT&T - Ameritech - Illinois Bell	IL	2,404,712	1,824,518	584,437	24.30
Verizon North - Contel/Indiana	IN	71,694	52,969	18,741	26.14
Verizon North - Indiana	IN	344,422	252,569	91,904	26.68
AT&T - Ameritech - Indiana Bell	IN	795,121	585,358	211,208	26.56
Embarq - United Telephone Company of Indiana	IN	91,464	68,872	22,592	24.70
Iowa Telecommunications Services - Iowa	IA	32,403	24,095	8,308	25.64
Iowa Telecommunications Services - Iowa North	IA	42,513	30,659	11,854	27.88
Iowa Telecommunications Services - Iowa System	IA	32,495	23,556	8,939	27.51
Qwest - Iowa	IA	328,999	228,562	100,459	30.53
AT&T - Southwestern Bell - Kansas	KS	494,082	343,132	154,511	31.27
Windstream Kentucky East - London	KY	48,773	37,272	11,572	23.73
Windstream Kentucky East - Lexington	KY	213,256	157,746	59,319	27.82
Cincinnati Bell Telephone - Kentucky	KY	88,061	66,669	21,376	24.27
AT&T - BellSouth - Kentucky	KY	474,224	341,955	132,772	28.00
AT&T - BellSouth - Louisiana	LA	955,942	701,952	255,325	26.71
Verizon New England - Maine	ME	367,253	264,628	102,619	27.94
Verizon Maryland	MD	1,598,761	1,092,087	506,722	31.69
Verizon New England - Massachusetts	MA	2,264,001	1,475,967	787,984	34.80
Verizon North - Michigan	MI	269,524	207,662	61,893	22.96
AT&T - Ameritech - Michigan Bell	MI	1,917,887	1,473,562	445,927	23.25
Qwest - Minnesota	MN	694,613	498,961	195,667	28.17
AT&T - BellSouth - Mississippi	MS	506,179	371,978	135,003	26.67
CenturyTel of Missouri - Central Missouri	MO	37,387	28,414	8,973	24.00
CenturyTel of Missouri - Belle-Hermann	MO	2,305	1,646	659	28.59
CenturyTel of Missouri - Southern Missouri	MO	10,662	8,116	2,546	23.88
CenturyTel of Missouri - Southwest Missouri	MO	117,211	89,907	27,304	23.29
AT&T - Southwestern Bell - Missouri	MO	1,097,663	752,579	351,928	32.06
Embarq - United Telephone of Missouri	MO	113,907	85,407	28,500	25.02
Qwest - Montana	MT	112,106	76,855	35,260	31.45
Windstream - Nebraska	NE	96,810	70,050	29,232	30.20
Qwest - Nebraska	NE	187,592	127,557	60,041	32.01
Embarq - Central Telephone - Nevada	NV	376,829	285,110	91,719	24.34
Verizon - Contel Nevada	NV	17,190	10,654	6,537	38.03
AT&T - Pacific Telesis - Nevada Bell	NV	168,120	118,299	50,970	30.32

Table 11.9
Total Operating Expenses - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$420,665	\$280,957	\$139,695	33.21
Verizon New Jersey	NJ	2,609,160	1,772,216	837,063	32.08
Embarq - United Telephone Company of New Jersey	NJ	91,448	69,366	22,082	24.15
Qwest - New Mexico	NM	325,937	232,124	93,826	28.79
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	17,209	10,646	6,566	38.15
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	18,917	12,652	6,266	33.12
Citizens Telecom. of New York - Red Hook	NY	5,847	4,186	1,661	28.41
Citizens Telecom. of New York - Upstate	NY	96,590	69,143	27,447	28.42
Citizens Telecom. of New York - Western Counties	NY	10,008	7,163	2,845	28.43
Verizon New York Telephone	NY	6,564,715	4,372,515	2,192,243	33.39
Citizens - Frontier Cos. - Rochester Telephone	NY	203,865	152,972	50,893	24.96
Windstream North Carolina	NC	89,140	62,629	26,512	29.74
Embarq - Central Telephone - North Carolina	NC	110,744	85,473	25,271	22.82
Verizon South - Contel - North Carolina	NC	77,853	57,358	20,505	26.34
Verizon South - North Carolina	NC	133,631	98,401	35,235	26.37
AT&T - BellSouth - North Carolina	NC	988,270	697,467	291,886	29.54
Embarq - Carolina Tel. & Tel. - North Carolina	NC	455,547	340,620	114,927	25.23
Qwest - North Dakota	ND	65,768	44,755	21,016	31.95
Windstream - Western Reserve Telephone - Ohio	OH	75,260	53,621	21,639	28.75
Cincinnati Bell Telephone Company - Ohio	OH	353,251	272,275	80,404	22.76
Verizon North - Ohio	OH	359,250	270,213	89,104	24.80
AT&T - Ameritech - Ohio Bell	OH	1,456,813	1,070,617	386,179	26.51
Embarq - United Telephone Company of Ohio	OH	252,383	187,973	64,410	25.52
AT&T - Southwestern Bell - Oklahoma	OK	591,240	419,240	175,986	29.77
Windstream/Valor Telecom. of Texas - Oklahoma	OK	47,834	36,798	11,036	23.07
Verizon Northwest - Oregon	OR	227,481	165,287	62,209	27.35
Qwest - Oregon	OR	474,173	338,283	135,916	28.66
Windstream of Pennsylvania	PA	88,521	65,010	23,510	26.56
Verizon North - Contel/Pennsylvania	PA	29,038	22,301	6,741	23.21
Verizon North - Contel/Quaker State	PA	18,637	13,699	4,941	26.51
Verizon North - Pennsylvania	PA	201,285	151,521	49,831	24.76
Verizon Pennsylvania	PA	2,566,646	1,808,617	758,214	29.54
Embarq - United Telephone Co. of Pennsylvania	PA	154,345	118,133	36,212	23.46
Puerto Rico Telephone Company - Central	PR	89,226	64,570	24,656	27.63
Puerto Rico Telephone Company	PR	532,619	370,545	162,074	30.43
Verizon New England - Rhode Island	RI	259,186	181,748	77,427	29.87
Verizon South - Contel - South Carolina	SC	14,105	10,843	3,262	23.13
Verizon South - South Carolina	SC	97,627	73,359	24,270	24.86
AT&T - BellSouth - South Carolina	SC	631,428	462,091	169,978	26.92
Qwest - South Dakota	SD	85,804	58,535	27,272	31.78
AT&T - BellSouth - Tennessee	TN	1,035,251	741,114	295,269	28.52
Embarq - United Telephone - Southeast - Tennessee	TN	104,221	80,536	23,685	22.73
Embarq - Centel Telephone Co. of Texas	TX	112,555	86,974	25,581	22.73
Verizon Southwest - Contel Texas	TX	64,113	48,785	15,331	23.91
Verizon Southwest - Texas	TX	928,690	686,956	241,779	26.03
AT&T - Southwestern Bell - Texas	TX	4,392,285	3,078,106	1,345,048	30.62
Embarq - United Telephone Company of Texas	TX	96,574	74,057	22,517	23.32
Windstream/Valor Telecom. of Texas - Texas	TX	134,552	94,299	40,763	30.30
Qwest - Utah	UT	399,058	278,123	120,964	30.31
Verizon New England - Vermont	VT	188,996	130,846	58,149	30.77
Embarq - Central Telephone Company of Virginia	VA	137,202	105,016	32,186	23.46
Verizon South - Contel/Virginia	VA	276,380	200,191	76,194	27.57
Verizon Virginia	VA	1,553,854	1,085,185	468,719	30.16
Verizon South - Virginia	VA	20,904	15,078	5,827	27.88
Embarq - United Telephone Co. - Southeast - Virginia	VA	48,630	36,724	11,906	24.48
Verizon Northwest - Contel/Washington	WA	43,103	32,231	10,891	25.27
Verizon - Northwest - Washington	WA	377,438	279,491	98,043	25.98
Qwest - Washington	WA	817,900	594,850	223,079	27.27
Verizon West Virginia	WV	440,017	317,424	122,606	27.86
Verizon North - Wisconsin	WI	149,235	112,006	37,242	24.96
AT&T - Ameritech - Wisconsin Bell	WI	737,273	549,092	191,674	26.00
Qwest - Wyoming	WY	97,600	67,210	30,397	31.14

Table 11.10
Total Non-Operating Items
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		(\$2,052,957)	(\$2,026,581)	(\$26,337)	1.28
Bell Operating Companies		(2,031,688)	(2,008,392)	(23,292)	1.15
Other Reporting Local Exchange Companies		(21,269)	(18,189)	(3,045)	14.32
CenturyTel of Alabama, LLC - Northern Alabama	AL	60	47	13	21.67
CenturyTel of Alabama, LLC - Southern Alabama	AL	17	12	5	29.41
AT&T - BellSouth - Alabama	AL	(32,182)	(32,390)	208	(0.65)
Verizon California - Contel - Arizona	AZ	23	23	0	0.00
Qwest - Arizona	AZ	(15,980)	(15,592)	(388)	2.43
AT&T - Southwestern Bell - Arkansas	AR	37,307	37,317	(10)	(0.03)
Verizon California - Contel - California	CA	(12,923)	(12,839)	(85)	0.66
Citizens Telecom. of California - Shasta - California	CA	(144)	(144)	0	0.00
Verizon - Northwest - West Coast California	CA	(55)	(38)	(17)	30.91
Verizon California - GTE - California	CA	1,187	1,824	(637)	(53.66)
AT&T - Pacific Telesis - Pacific Bell - California	CA	(4,256)	(3,083)	(1,173)	27.56
Qwest - Colorado	CO	43,389	43,619	(230)	(0.53)
AT&T - Southern New England Telephone	CT	(1,277)	(1,163)	(113)	8.85
Verizon Delaware, LLC	DE	(13,633)	(12,915)	(718)	5.27
Verizon Washington, D.C.	DC	(27,348)	(27,216)	(132)	0.48
Verizon Florida, LLC	FL	(89,626)	(89,684)	58	(0.06)
AT&T - BellSouth - Florida	FL	(83,348)	(83,455)	107	(0.13)
Embarq - Florida	FL	(1,574)	(1,279)	(296)	18.81
Windstream Georgia Communications	GA	(373)	(270)	(103)	27.61
AT&T - BellSouth - Georgia	GA	(85,066)	(83,001)	(2,064)	2.43
Hawaiian Telcom Communications, Inc.	HI	6,753	7,015	(261)	(3.86)
Verizon - Northwest - Idaho	ID	(5,017)	(5,015)	(1)	0.02
Qwest - Idaho South	ID	(132)	(87)	(45)	34.09
Qwest - Idaho North	ID	(7)	(5)	(3)	42.86
Verizon North - Contel/Illinois	IL	(113)	(110)	(3)	2.65
Verizon South - Illinois	IL	(144)	(143)	(1)	0.69
Verizon North - Illinois	IL	(3,316)	(3,311)	(5)	0.15
AT&T - Ameritech - Illinois Bell	IL	(173,690)	(173,407)	(283)	0.16
Verizon North - Contel/Indiana	IN	(3,526)	(3,503)	(24)	0.68
Verizon North - Indiana	IN	(10,791)	(10,762)	(29)	0.27
AT&T - Ameritech - Indiana Bell	IN	(2,223)	(2,030)	(193)	8.68
Embarq - United Telephone Company of Indiana	IN	(54)	(37)	(17)	31.48
Iowa Telecommunications Services - Iowa	IA	67	53	14	20.90
Iowa Telecommunications Services - Iowa North	IA	84	67	17	20.24
Iowa Telecommunications Services - Iowa System	IA	48	37	11	22.92
Qwest - Iowa	IA	(364)	(246)	(117)	32.14
AT&T - Southwestern Bell - Kansas	KS	1,034	1,155	(121)	(11.70)
Windstream Kentucky East - London	KY	(93)	(71)	(21)	22.58
Windstream Kentucky East - Lexington	KY	(367)	(275)	(92)	25.07
Cincinnati Bell Telephone - Kentucky	KY	(25)	(19)	0	0.00
AT&T - BellSouth - Kentucky	KY	(17,873)	(17,933)	60	(0.34)
AT&T - BellSouth - Louisiana	LA	(32,319)	(32,367)	47	(0.15)
Verizon New England - Maine	ME	(15,933)	(15,864)	(69)	0.43
Verizon Maryland	MD	(246,372)	(244,410)	(1,962)	0.80
Verizon New England - Massachusetts	MA	(42,794)	(40,586)	(2,209)	5.16
Verizon North - Michigan	MI	(23,576)	(23,575)	(1)	0.00
AT&T - Ameritech - Michigan Bell	MI	(139,155)	(139,077)	(77)	0.06
Qwest - Minnesota	MN	(231,674)	(231,478)	(195)	0.08
AT&T - BellSouth - Mississippi	MS	33,612	33,409	203	0.60
CenturyTel of Missouri - Central Missouri	MO	166	129	37	22.29
CenturyTel of Missouri - Belle-Hermann	MO	2	1	1	50.00
CenturyTel of Missouri - Southern Missouri	MO	7	5	2	28.57
CenturyTel of Missouri - Southwest Missouri	MO	152	118	34	22.37
AT&T - Southwestern Bell - Missouri	MO	61,591	61,608	(17)	(0.03)
Embarq - United Telephone of Missouri	MO	(194)	(149)	(45)	23.20
Qwest - Montana	MT	5,157	5,182	(25)	(0.48)
Windstream - Nebraska	NE	(211)	(154)	(56)	26.54
Qwest - Nebraska	NE	(231)	(154)	(77)	33.33
Embarq - Central Telephone - Nevada	NV	(352)	(271)	(81)	23.01
Verizon - Contel Nevada	NV	(25)	(16)	(9)	36.00
AT&T - Pacific Telesis - Nevada Bell	NV	(150)	(30)	(120)	80.00

Table 11.10
Total Non-Operating Items - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$1,040	\$1,203	(\$162)	(15.58)
Verizon New Jersey	NJ	(224,664)	(221,077)	(3,587)	1.60
Embarq - United Telephone Company of New Jersey	NJ	(67)	(52)	(16)	23.88
Qwest - New Mexico	NM	12,114	12,266	(151)	(1.25)
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	(33)	(21)	(12)	36.36
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	(34)	(23)	(11)	32.35
Citizens Telecom. of New York - Red Hook	NY	282	282	0	0.00
Citizens Telecom. of New York - Upstate	NY	4,666	4,666	0	0.00
Citizens Telecom. of New York - Western Counties	NY	484	484	0	0.00
Verizon New York Telephone	NY	(508,417)	(502,739)	(5,678)	1.12
Citizens - Frontier Cos. - Rochester Telephone	NY	(16,735)	(14,637)	(2,098)	12.54
Windstream North Carolina	NC	(361)	(257)	(105)	29.09
Embarq - Central Telephone - North Carolina	NC	(86)	(67)	(19)	22.09
Verizon South - Contel - North Carolina	NC	(4,874)	(4,864)	(10)	0.21
Verizon South - North Carolina	NC	(9,887)	(9,876)	(11)	0.11
AT&T - BellSouth - North Carolina	NC	(49,213)	(49,547)	334	(0.68)
Embarq - Carolina Tel. & Tel. - North Carolina	NC	(416)	(312)	(104)	25.00
Qwest - North Dakota	ND	(43)	(28)	(15)	34.88
Windstream - Western Reserve Telephone - Ohio	OH	(82)	(60)	(23)	28.05
Cincinnati Bell Telephone Company - Ohio	OH	(6,789)	(6,625)	(134)	1.97
Verizon North - Ohio	OH	(26,663)	(26,658)	(5)	0.02
AT&T - Ameritech - Ohio Bell	OH	(357)	(253)	(105)	29.41
Embarq - United Telephone Company of Ohio	OH	(76)	(58)	(18)	23.68
AT&T - Southwestern Bell - Oklahoma	OK	(310)	(347)	37	(11.94)
Windstream/Valor Telecom. of Texas - Oklahoma	OK	(61)	(48)	(13)	21.31
Verizon Northwest - Oregon	OR	3,720	3,817	(97)	(2.61)
Qwest - Oregon	OR	(431)	(302)	(129)	29.93
Windstream of Pennsylvania	PA	(254)	(188)	(66)	25.98
Verizon North - Contel/Pennsylvania	PA	(1,055)	(1,049)	(6)	0.57
Verizon North - Contel/Quaker State	PA	(565)	(556)	(8)	1.42
Verizon North - Pennsylvania	PA	(8,311)	(8,616)	305	(3.67)
Verizon Pennsylvania	PA	(162,122)	(161,601)	(520)	0.32
Embarq - United Telephone Co. of Pennsylvania	PA	205	238	(33)	(16.10)
Puerto Rico Telephone Company - Central	PR	1	0	0	0.00
Puerto Rico Telephone Company	PR	0	0	0	0.00
Verizon New England - Rhode Island	RI	(31,537)	(31,137)	(401)	1.27
Verizon South - Contel - South Carolina	SC	(1,109)	(1,110)	1	(0.09)
Verizon South - South Carolina	SC	(7,889)	(7,875)	(13)	0.16
AT&T - BellSouth - South Carolina	SC	(27,698)	(27,953)	255	(0.92)
Qwest - South Dakota	SD	(47)	(32)	(16)	34.04
AT&T - BellSouth - Tennessee	TN	(37,266)	(37,482)	216	(0.58)
Embarq - United Telephone - Southeast - Tennessee	TN	(77)	(60)	(17)	22.08
Embarq - Centel Telephone Co. of Texas	TX	(128)	(99)	(28)	21.88
Verizon Southwest - Contel Texas	TX	(3,295)	(3,282)	(13)	0.39
Verizon Southwest - Texas	TX	(41,161)	(41,053)	(108)	0.26
AT&T - Southwestern Bell - Texas	TX	160,503	160,908	(404)	(0.25)
Embarq - United Telephone Company of Texas	TX	(117)	(88)	(28)	23.93
Windstream/Valor Telecom. of Texas - Texas	TX	(226)	(162)	(64)	28.32
Qwest - Utah	UT	(352)	(243)	(109)	30.97
Verizon New England - Vermont	VT	(3,193)	(3,161)	(32)	1.00
Embarq - Central Telephone Company of Virginia	VA	1,441	1,115	326	22.62
Verizon South - Contel/Virginia	VA	(22,628)	(22,612)	(16)	0.07
Verizon Virginia	VA	(92,037)	(90,641)	(1,397)	1.52
Verizon South - Virginia	VA	(1,752)	(1,752)	0	0.00
Embarq - United Telephone Co. - Southeast - Virginia	VA	(22)	(17)	(5)	22.73
Verizon Northwest - Contel/Washington	WA	(98)	(99)	0	0.00
Verizon - Northwest - Washington	WA	(1,356)	(1,217)	(139)	10.25
Qwest - Washington	WA	285,417	285,627	(210)	(0.07)
Verizon West Virginia	WV	(89,231)	(88,955)	(276)	0.31
Verizon North - Wisconsin	WI	(12,481)	(12,481)	0	0.00
AT&T - Ameritech - Wisconsin Bell	WI	(136)	(76)	(60)	44.12
Qwest - Wyoming	WY	762	794	(31)	(4.07)

Table 11.11
Taxes (Federal, State, and Other)
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$9,299,915	\$3,831,073	\$5,437,265	58.47
Bell Operating Companies		8,418,919	3,310,513	5,079,290	60.33
Other Reporting Local Exchange Companies		868,965	529,743	336,807	38.76
CenturyTel of Alabama, LLC - Northern Alabama	AL	12,259	8,453	3,807	31.05
CenturyTel of Alabama, LLC - Southern Alabama	AL	15,030	8,950	6,080	40.45
AT&T - BellSouth - Alabama	AL	174,526	116,606	57,603	33.01
Verizon California - Contel - Arizona	AZ	879	560	155	17.63
Qwest - Arizona	AZ	162,305	12,309	149,997	92.42
AT&T - Southwestern Bell - Arkansas	AR	93,296	47,363	45,294	48.55
Verizon California - Contel - California	CA	53,370	18,805	34,462	64.57
Citizens Telecom. of California - Shasta - California	CA	25,249	24,970	279	1.10
Verizon - Northwest - West Coast California	CA	388	475	(88)	(22.68)
Verizon California - GTE - California	CA	328,185	107,277	220,276	67.12
AT&T - Pacific Telesis - Pacific Bell - California	CA	1,047,474	478,250	568,752	54.30
Qwest - Colorado	CO	135,606	(1,381)	136,987	101.02
AT&T - Southern New England Telephone	CT	165,358	75,472	87,652	53.01
Verizon Delaware, LLC	DE	93,026	26,063	66,954	71.97
Verizon Washington, D.C.	DC	50,747	23,673	27,072	53.35
Verizon Florida, LLC	FL	92,331	9,178	83,113	90.02
AT&T - BellSouth - Florida	FL	295,288	160,391	133,846	45.33
Embarq - Florida	FL	239,562	131,455	108,107	45.13
Windstream Georgia Communications	GA	35,282	23,378	11,900	33.73
AT&T - BellSouth - Georgia	GA	290,496	165,020	124,738	42.94
Hawaiian Telcom Communications, Inc.	HI	12,031	(9,183)	21,168	175.95
Verizon - Northwest - Idaho	ID	14,416	3,556	10,283	71.33
Qwest - Idaho South	ID	54,941	23,203	31,738	57.77
Qwest - Idaho North	ID	3,227	1,374	1,853	57.42
Verizon North - Contel/Illinois	IL	8,636	2,085	6,550	75.85
Verizon South - Illinois	IL	193	(463)	656	339.90
Verizon North - Illinois	IL	28,398	11,551	16,836	59.29
AT&T - Ameritech - Illinois Bell	IL	396,474	213,366	181,623	45.81
Verizon North - Contel/Indiana	IN	17,154	7,263	9,886	57.63
Verizon North - Indiana	IN	46,776	5,004	41,754	89.26
AT&T - Ameritech - Indiana Bell	IN	145,276	70,152	74,618	51.36
Embarq - United Telephone Company of Indiana	IN	20,372	11,131	9,241	45.36
Iowa Telecommunications Services - Iowa	IA	11,273	7,801	3,472	30.80
Iowa Telecommunications Services - Iowa North	IA	11,564	9,870	1,694	14.65
Iowa Telecommunications Services - Iowa System	IA	4,883	3,755	1,128	23.10
Qwest - Iowa	IA	104,149	45,500	58,650	56.31
AT&T - Southwestern Bell - Kansas	KS	94,445	37,928	55,271	58.52
Windstream Kentucky East - London	KY	8,487	5,729	2,733	32.20
Windstream Kentucky East - Lexington	KY	33,484	18,881	13,266	39.62
Cincinnati Bell Telephone - Kentucky	KY	6,707	7,596	(890)	(13.27)
AT&T - BellSouth - Kentucky	KY	97,334	61,270	35,899	36.88
AT&T - BellSouth - Louisiana	LA	137,570	91,560	45,560	33.12
Verizon New England - Maine	ME	35,786	21,163	14,625	40.87
Verizon Maryland	MD	296,489	134,862	161,610	54.51
Verizon New England - Massachusetts	MA	(30,324)	(75,920)	45,613	(150.42)
Verizon North - Michigan	MI	44,169	24,545	19,614	44.41
AT&T - Ameritech - Michigan Bell	MI	278,456	134,941	142,955	51.34
Qwest - Minnesota	MN	185,731	90,525	95,206	51.26
AT&T - BellSouth - Mississippi	MS	152,538	105,206	47,058	30.85
CenturyTel of Missouri - Central Missouri	MO	6,685	3,843	2,841	42.50
CenturyTel of Missouri - Belle-Hermann	MO	360	155	204	56.67
CenturyTel of Missouri - Southern Missouri	MO	2,254	1,571	683	30.30
CenturyTel of Missouri - Southwest Missouri	MO	16,814	11,557	5,257	31.27
AT&T - Southwestern Bell - Missouri	MO	147,505	62,643	82,466	55.91
Embarq - United Telephone of Missouri	MO	22,744	14,975	7,769	34.16
Qwest - Montana	MT	40,199	19,519	20,682	51.45
Windstream - Nebraska	NE	15,651	11,391	3,395	21.69
Qwest - Nebraska	NE	37,716	13,287	24,429	64.77
Embarq - Central Telephone - Nevada	NV	15,167	(7,005)	22,172	146.19
Verizon - Contel Nevada	NV	3,036	348	2,688	88.54
AT&T - Pacific Telesis - Nevada Bell	NV	16,430	5,181	10,847	66.02

Table 11.11
Taxes (Federal, State, and Other) - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	(\$12,659)	(\$24,441)	\$11,787	(93.11)
Verizon New Jersey	NJ	220,019	21,738	198,240	90.10
Embarq - United Telephone Company of New Jersey	NJ	6,961	(512)	7,474	107.37
Qwest - New Mexico	NM	66,912	14,295	52,617	78.64
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	4,512	3,740	770	17.07
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	1,725	642	1,082	62.72
Citizens Telecom. of New York - Red Hook	NY	2,413	1,734	679	28.14
Citizens Telecom. of New York - Upstate	NY	39,857	28,637	11,220	28.15
Citizens Telecom. of New York - Western Counties	NY	4,130	2,967	1,163	28.16
Verizon New York Telephone	NY	(13,030)	(97,958)	84,913	(651.67)
Citizens - Frontier Cos. - Rochester Telephone	NY	49,497	44,141	5,356	10.82
Windstream North Carolina	NC	18,259	10,296	7,963	43.61
Embarq - Central Telephone - North Carolina	NC	8,582	4,254	4,328	50.43
Verizon South - Contel - North Carolina	NC	6,702	1,586	5,113	76.29
Verizon South - North Carolina	NC	5,606	(3,674)	9,279	165.52
AT&T - BellSouth - North Carolina	NC	128,607	73,021	55,233	42.95
Embarq - Carolina Tel. & Tel. - North Carolina	NC	68,217	35,796	32,421	47.53
Qwest - North Dakota	ND	18,077	7,319	10,757	59.51
Windstream - Western Reserve Telephone - Ohio	OH	22,696	14,760	7,935	34.96
Cincinnati Bell Telephone Company - Ohio	OH	38,529	18,156	20,373	52.88
Verizon North - Ohio	OH	40,862	18,517	22,321	54.63
AT&T - Ameritech - Ohio Bell	OH	204,145	80,852	123,300	60.40
Embarq - United Telephone Company of Ohio	OH	28,592	17,638	10,953	38.31
AT&T - Southwestern Bell - Oklahoma	OK	116,540	49,942	65,204	55.95
Windstream/Valor Telecom. of Texas - Oklahoma	OK	(1,970)	(3,452)	1,481	(75.18)
Verizon Northwest - Oregon	OR	21,069	(2,575)	23,639	112.20
Qwest - Oregon	OR	98,359	29,600	68,758	69.91
Windstream of Pennsylvania	PA	26,737	18,851	7,887	29.50
Verizon North - Contel/Pennsylvania	PA	626	(998)	1,623	259.27
Verizon North - Contel/Quaker State	PA	626	(998)	1,623	259.27
Verizon North - Pennsylvania	PA	31,213	1,391	29,799	95.47
Verizon Pennsylvania	PA	249,326	(11,480)	260,741	104.58
Embarq - United Telephone Co. of Pennsylvania	PA	35,740	23,555	12,186	34.10
Puerto Rico Telephone Company - Central	PR	6,026	4,511	1,515	25.14
Puerto Rico Telephone Company	PR	35,299	24,851	10,448	29.60
Verizon New England - Rhode Island	RI	10,072	(456)	10,532	104.57
Verizon South - Contel - South Carolina	SC	424	(316)	741	174.76
Verizon South - South Carolina	SC	9,964	(1,633)	11,596	116.38
AT&T - BellSouth - South Carolina	SC	130,877	87,459	43,209	33.01
Qwest - South Dakota	SD	10,268	2,526	7,741	75.39
AT&T - BellSouth - Tennessee	TN	168,611	108,054	60,175	35.69
Embarq - United Telephone - Southeast - Tennessee	TN	11,208	3,317	7,891	70.41
Embarq - Centel Telephone Co. of Texas	TX	11,982	7,003	4,979	41.55
Verizon Southwest - Contel Texas	TX	656	(615)	1,270	193.60
Verizon Southwest - Texas	TX	72,195	(9,866)	82,046	113.64
AT&T - Southwestern Bell - Texas	TX	698,082	415,669	271,608	38.91
Embarq - United Telephone Company of Texas	TX	12,790	8,389	4,401	34.41
Windstream/Valor Telecom. of Texas - Texas	TX	44,731	37,614	6,939	15.51
Qwest - Utah	UT	82,875	19,258	63,617	76.76
Verizon New England - Vermont	VT	11,746	4,087	7,659	65.21
Embarq - Central Telephone Company of Virginia	VA	17,858	9,296	8,562	47.94
Verizon South - Contel/Virginia	VA	51,982	16,876	35,104	67.53
Verizon Virginia	VA	188,975	26,081	162,877	86.19
Verizon South - Virginia	VA	1,236	101	1,135	91.83
Embarq - United Telephone Co. - Southeast - Virginia	VA	4,021	2,802	1,218	30.29
Verizon Northwest - Contel/Washington	WA	4,188	(656)	4,838	115.52
Verizon - Northwest - Washington	WA	35,877	(6,155)	41,999	117.06
Qwest - Washington	WA	27,025	(64,770)	91,795	339.67
Verizon West Virginia	WV	78,371	48,956	29,411	37.53
Verizon North - Wisconsin	WI	21,802	11,342	10,456	47.96
AT&T - Ameritech - Wisconsin Bell	WI	130,691	51,698	77,771	59.51
Qwest - Wyoming	WY	25,193	8,177	17,014	67.53

Table 11.12
Total Plant Investment
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		\$408,628,545	\$291,659,107	\$116,969,465	28.62
Bell Operating Companies		371,827,351	264,100,086	107,727,270	28.97
Other Reporting Local Exchange Companies		36,801,194	27,559,021	9,242,195	25.11
CenturyTel of Alabama, LLC - Northern Alabama	AL	412,253	317,836	94,417	22.90
CenturyTel of Alabama, LLC - Southern Alabama	AL	510,164	382,137	128,027	25.10
AT&T - BellSouth - Alabama	AL	5,587,203	4,109,541	1,477,661	26.45
Verizon California - Contel - Arizona	AZ	27,085	16,051	11,034	40.74
Qwest - Arizona	AZ	6,991,544	5,044,533	1,947,013	27.85
AT&T - Southwestern Bell - Arkansas	AR	2,660,244	1,915,487	744,759	28.00
Verizon California - Contel - California	CA	1,238,175	935,662	302,514	24.43
Citizens Telecom. of California - Shasta - California	CA	563,265	436,900	126,365	22.43
Verizon - Northwest - West Coast California	CA	43,457	30,439	13,019	29.96
Verizon California - GTE - California	CA	10,845,854	8,118,106	2,727,748	25.15
AT&T - Pacific Telesis - Pacific Bell - California	CA	34,545,474	25,393,101	9,152,374	26.49
Qwest - Colorado	CO	7,922,499	5,699,359	2,223,142	28.06
AT&T - Southern New England Telephone	CT	5,257,403	3,677,608	1,579,793	30.05
Verizon Delaware, LLC	DE	1,333,250	905,782	427,468	32.06
Verizon Washington, D.C.	DC	2,027,922	1,189,178	838,744	41.36
Verizon Florida, LLC	FL	6,202,982	4,492,291	1,710,691	27.58
AT&T - BellSouth - Florida	FL	15,237,196	10,979,991	4,257,204	27.94
Embarq - Florida	FL	5,535,817	4,178,530	1,357,287	24.52
Windstream Georgia Communications	GA	1,058,207	766,920	291,286	27.53
AT&T - BellSouth - Georgia	GA	12,920,678	9,161,858	3,758,819	29.09
Hawaiian Telcom Communications, Inc.	HI	2,046,349	1,527,955	518,394	25.33
Verizon - Northwest - Idaho	ID	459,404	330,822	128,582	27.99
Qwest - Idaho South	ID	1,213,721	809,086	404,635	33.34
Qwest - Idaho North	ID	79,315	53,666	25,649	32.34
Verizon North - Contel/Illinois	IL	301,420	229,635	71,785	23.82
Verizon South - Illinois	IL	96,545	71,584	24,960	25.85
Verizon North - Illinois	IL	1,578,003	1,197,204	380,798	24.13
AT&T - Ameritech - Illinois Bell	IL	13,646,495	10,409,491	3,237,004	23.72
Verizon North - Contel/Indiana	IN	456,288	340,928	115,360	25.28
Verizon North - Indiana	IN	2,039,231	1,518,318	520,914	25.54
AT&T - Ameritech - Indiana Bell	IN	4,532,931	3,342,814	1,190,117	26.25
Embarq - United Telephone Company of Indiana	IN	661,440	510,703	150,737	22.79
Iowa Telecommunications Services - Iowa	IA	255,917	197,418	58,499	22.86
Iowa Telecommunications Services - Iowa North	IA	347,076	264,286	82,789	23.85
Iowa Telecommunications Services - Iowa System	IA	216,195	164,624	51,571	23.85
Qwest - Iowa	IA	2,414,973	1,642,151	772,820	32.00
AT&T - Southwestern Bell - Kansas	KS	3,183,257	2,210,794	972,460	30.55
Windstream Kentucky East - London	KY	347,637	267,176	80,461	23.15
Windstream Kentucky East - Lexington	KY	1,401,453	1,050,005	351,450	25.08
Cincinnati Bell Telephone - Kentucky	KY	448,411	340,006	108,423	24.18
AT&T - BellSouth - Kentucky	KY	3,303,150	2,406,632	896,517	27.14
AT&T - BellSouth - Louisiana	LA	5,779,168	4,319,997	1,459,171	25.25
Verizon New England - Maine	ME	1,861,363	1,308,867	552,496	29.68
Verizon Maryland	MD	8,442,038	5,686,571	2,755,466	32.64
Verizon New England - Massachusetts	MA	11,184,208	7,098,815	4,085,393	36.53
Verizon North - Michigan	MI	1,700,482	1,298,751	401,732	23.62
AT&T - Ameritech - Michigan Bell	MI	11,685,982	8,993,343	2,692,639	23.04
Qwest - Minnesota	MN	4,968,850	3,504,888	1,463,959	29.46
AT&T - BellSouth - Mississippi	MS	4,074,235	3,013,039	1,061,196	26.05
CenturyTel of Missouri - Central Missouri	MO	294,978	227,332	67,646	22.93
CenturyTel of Missouri - Belle-Hermann	MO	13,402	9,630	3,772	28.15
CenturyTel of Missouri - Southern Missouri	MO	71,024	53,818	17,206	24.23
CenturyTel of Missouri - Southwest Missouri	MO	805,599	620,798	184,801	22.94
AT&T - Southwestern Bell - Missouri	MO	6,307,259	4,337,322	1,969,937	31.23
Embarq - United Telephone of Missouri	MO	705,580	536,887	168,693	23.91
Qwest - Montana	MT	705,580	632,790	312,888	44.34
Windstream - Nebraska	NE	656,613	481,047	175,565	26.74
Qwest - Nebraska	NE	1,510,426	988,770	521,655	34.54
Embarq - Central Telephone - Nevada	NV	1,762,572	1,358,647	403,925	22.92
Verizon - Contel Nevada	NV	120,239	76,188	44,051	36.64
AT&T - Pacific Telesis - Nevada Bell	NV	864,343	604,208	260,136	30.10

Table 11.12
Total Plant Investment - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	\$2,273,978	\$1,488,447	\$785,531	34.54
Verizon New Jersey	NJ	12,959,656	8,629,919	4,329,738	33.41
Embarq - United Telephone Company of New Jersey	NJ	472,459	362,963	109,497	23.18
Qwest - New Mexico	NM	2,319,149	1,635,815	683,334	29.46
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	113,379	71,475	41,904	36.96
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	166,406	111,948	54,461	32.73
Citizens Telecom. of New York - Red Hook	NY	47,808	34,469	13,339	27.90
Citizens Telecom. of New York - Upstate	NY	789,758	569,406	220,352	27.90
Citizens Telecom. of New York - Western Counties	NY	81,826	58,994	22,832	27.90
Verizon New York Telephone	NY	28,602,884	18,807,316	9,795,568	34.25
Citizens - Frontier Cos. - Rochester Telephone	NY	1,395,743	990,001	405,742	29.07
Windstream North Carolina	NC	577,139	409,770	167,368	29.00
Embarq - Central Telephone - North Carolina	NC	627,923	490,960	136,963	21.81
Verizon South - Contel - North Carolina	NC	429,007	316,872	112,135	26.14
Verizon South - North Carolina	NC	737,841	541,092	196,750	26.67
AT&T - BellSouth - North Carolina	NC	6,746,031	4,830,969	1,915,062	28.39
Embarq - Carolina Tel. & Tel. - North Carolina	NC	2,929,097	2,199,336	729,761	24.91
Qwest - North Dakota	ND	548,142	362,171	185,971	33.93
Windstream - Western Reserve Telephone - Ohio	OH	494,282	358,953	135,329	27.38
Cincinnati Bell Telephone Company - Ohio	OH	1,668,814	1,297,370	371,444	22.26
Verizon North - Ohio	OH	2,143,050	1,620,550	522,500	24.38
AT&T - Ameritech - Ohio Bell	OH	8,309,426	6,126,763	2,182,663	26.27
Embarq - United Telephone Company of Ohio	OH	1,596,148	1,210,740	385,408	24.15
AT&T - Southwestern Bell - Oklahoma	OK	3,805,178	2,717,866	1,087,312	28.57
Windstream/Valor Telecom. of Texas - Oklahoma	OK	377,074	294,645	82,431	21.86
Verizon Northwest - Oregon	OR	1,365,030	982,171	382,860	28.05
Qwest - Oregon	OR	3,293,828	2,313,147	980,681	29.77
Windstream of Pennsylvania	PA	573,384	424,151	149,234	26.03
Verizon North - Contel/Pennsylvania	PA	134,717	103,806	30,911	22.95
Verizon North - Contel/Quaker State	PA	134,717	103,806	30,911	22.95
Verizon North - Pennsylvania	PA	1,273,087	971,520	301,568	23.69
Verizon Pennsylvania	PA	13,338,656	9,229,823	4,108,833	30.80
Embarq - United Telephone Co. of Pennsylvania	PA	939,154	724,482	214,671	22.86
Puerto Rico Telephone Company - Central	PR	535,528	400,845	134,683	25.15
Puerto Rico Telephone Company	PR	3,264,279	2,298,055	966,224	29.60
Verizon New England - Rhode Island	RI	1,304,845	909,843	395,003	30.27
Verizon South - Contel - South Carolina	SC	67,548	49,004	18,544	27.45
Verizon South - South Carolina	SC	496,042	368,218	127,824	25.77
AT&T - BellSouth - South Carolina	SC	4,078,494	2,974,007	1,104,487	27.08
Qwest - South Dakota	SD	737,292	493,522	243,770	33.06
AT&T - BellSouth - Tennessee	TN	6,431,909	4,681,066	1,750,843	27.22
Embarq - United Telephone - Southeast - Tennessee	TN	568,034	443,659	124,376	21.90
Embarq - Centel Telephone Co. of Texas	TX	691,768	537,615	154,153	22.28
Verizon Southwest - Contel Texas	TX	382,169	291,733	90,436	23.66
Verizon Southwest - Texas	TX	5,140,061	3,766,649	1,373,413	26.72
AT&T - Southwestern Bell - Texas	TX	25,563,875	17,640,179	7,923,695	31.00
Embarq - United Telephone Company of Texas	TX	551,567	418,611	132,955	24.10
Windstream/Valor Telecom. of Texas - Texas	TX	1,150,184	824,636	325,547	28.30
Qwest - Utah	UT	2,956,452	2,043,058	913,397	30.90
Verizon New England - Vermont	VT	1,117,980	763,047	354,934	31.75
Embarq - Central Telephone Company of Virginia	VA	821,587	635,855	185,732	22.61
Verizon South - Contel/Virginia	VA	1,523,973	1,122,731	401,242	26.33
Verizon Virginia	VA	8,779,979	6,083,063	2,696,916	30.72
Verizon South - Virginia	VA	105,185	76,976	28,209	26.82
Embarq - United Telephone Co. - Southeast - Virginia	VA	300,250	225,382	74,869	24.94
Verizon Northwest - Contel/Washington	WA	306,632	231,523	75,109	24.49
Verizon - Northwest - Washington	WA	2,345,510	1,747,037	598,475	25.52
Qwest - Washington	WA	6,057,401	4,378,263	1,679,139	27.72
Verizon West Virginia	WV	2,326,952	1,654,202	672,750	28.91
Verizon North - Wisconsin	WI	1,025,953	774,906	251,046	24.47
AT&T - Ameritech - Wisconsin Bell	WI	4,195,384	3,076,682	1,118,702	26.67
Qwest - Wyoming	WY	850,721	584,694	266,026	31.27

Table 11.13
Total Other Investment
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
All Reporting Local Exchange Companies		(\$1,874,510)	(\$2,826,581)	\$5,471,266	(291.88)
Bell Operating Companies		(2,449,719)	(3,254,519)	5,292,846	(216.06)
Other Reporting Local Exchange Companies		575,209	427,938	178,420	31.02
CenturyTel of Alabama, LLC - Northern Alabama	AL	2,827	2,179	1,195	42.27
CenturyTel of Alabama, LLC - Southern Alabama	AL	2,521	1,891	1,476	58.55
AT&T - BellSouth - Alabama	AL	152,253	122,456	142,292	93.46
Verizon California - Contel - Arizona	AZ	73	52	323	442.47
Qwest - Arizona	AZ	(630,195)	(638,841)	47,810	(7.59)
AT&T - Southwestern Bell - Arkansas	AR	(173,071)	(176,303)	(11,469)	6.63
Verizon California - Contel - California	CA	9,394	7,087	4,988	53.10
Citizens Telecom. of California - Shasta - California	CA	6,001	4,355	1,646	27.43
Verizon - Northwest - West Coast California	CA	568	406	386	67.96
Verizon California - GTE - California	CA	77,921	60,025	419,724	538.65
AT&T - Pacific Telesis - Pacific Bell - California	CA	186,685	137,130	332,122	177.91
Qwest - Colorado	CO	299,552	285,223	54,477	18.19
AT&T - Southern New England Telephone	CT	(106,413)	(110,245)	85,699	(80.53)
Verizon Delaware, LLC	DE	112,467	100,280	22,298	19.83
Verizon Washington, D.C.	DC	35,987	33,212	27,606	76.71
Verizon Florida, LLC	FL	60,585	44,641	84,172	138.93
AT&T - BellSouth - Florida	FL	579,360	567,118	415,010	71.63
Embarq - Florida	FL	68,440	51,660	22,400	32.73
Windstream Georgia Communications	GA	17,919	13,002	6,369	35.54
AT&T - BellSouth - Georgia	GA	153,160	129,866	300,603	196.27
Hawaiian Telcom Communications, Inc.	HI	68,990	51,525	18,993	27.53
Verizon - Northwest - Idaho	ID	9,838	9,554	6,527	66.34
Qwest - Idaho South	ID	3,567	2,388	10,128	283.94
Qwest - Idaho North	ID	176	119	688	390.91
Verizon North - Contel/Illinois	IL	506	382	12,888	2,547.04
Verizon South - Illinois	IL	18,287	13,559	2,014	11.01
Verizon North - Illinois	IL	2,363	1,728	93,799	3,969.49
AT&T - Ameritech - Illinois Bell	IL	(457,468)	(477,211)	234,292	(51.21)
Verizon North - Contel/Indiana	IN	2,380	1,775	10,212	429.08
Verizon North - Indiana	IN	4,532	3,135	65,420	1,443.51
AT&T - Ameritech - Indiana Bell	IN	(708,000)	(717,770)	63,451	(8.96)
Embarq - United Telephone Company of Indiana	IN	4,614	3,635	1,316	28.52
Iowa Telecommunications Services - Iowa	IA	8,200	6,318	1,147	13.99
Iowa Telecommunications Services - Iowa North	IA	11,300	8,592	1,605	14.20
Iowa Telecommunications Services - Iowa System	IA	6,998	5,322	1,081	15.45
Qwest - Iowa	IA	7,957	5,407	14,617	183.70
AT&T - Southwestern Bell - Kansas	KS	32,570	28,169	(12,458)	(38.25)
Windstream Kentucky East - London	KY	7,304	5,614	2,005	27.45
Windstream Kentucky East - Lexington	KY	21,713	16,264	6,907	31.81
Cincinnati Bell Telephone - Kentucky	KY	2,087	1,561	474	22.71
AT&T - BellSouth - Kentucky	KY	63,583	61,216	69,249	108.91
AT&T - BellSouth - Louisiana	LA	284,046	273,630	171,575	60.40
Verizon New England - Maine	ME	37,509	35,870	(2,608)	(6.95)
Verizon Maryland	MD	(544,922)	(584,447)	117,297	(21.53)
Verizon New England - Massachusetts	MA	(95,412)	(145,690)	119,077	(124.80)
Verizon North - Michigan	MI	1,028	370	93,554	9,100.58
AT&T - Ameritech - Michigan Bell	MI	(966,171)	(980,387)	180,720	(18.70)
Qwest - Minnesota	MN	(365,627)	(370,267)	42,318	(11.57)
AT&T - BellSouth - Mississippi	MS	81,880	75,989	111,775	136.51
CenturyTel of Missouri - Central Missouri	MO	5,719	4,417	1,660	29.03
CenturyTel of Missouri - Belle-Hermann	MO	47	34	38	80.85
CenturyTel of Missouri - Southern Missouri	MO	87	66	120	137.93
CenturyTel of Missouri - Southwest Missouri	MO	5,227	4,034	2,116	40.48
AT&T - Southwestern Bell - Missouri	MO	(407,755)	(416,731)	(23,306)	5.72
Embarq - United Telephone of Missouri	MO	6,389	4,897	2,869	44.91
Qwest - Montana	MT	26,665	25,925	6,402	24.01
Windstream - Nebraska	NE	7,983	5,851	3,062	38.36
Qwest - Nebraska	NE	5,293	3,475	14,017	264.82
Embarq - Central Telephone - Nevada	NV	20,997	16,186	7,289	34.71
Verizon - Contel Nevada	NV	695	470	1,541	221.73
AT&T - Pacific Telesis - Nevada Bell	NV	15,010	12,533	14,094	93.90

Table 11.13
Total Other Investment - Continued
(\$000) - 2007

Study Area	State Code	Subject to Separations	Interstate	Intrastate	Percent Interstate
Verizon New England - New Hampshire	NH	(\$12,906)	(\$16,318)	(\$2,203)	17.07
Verizon New Jersey	NJ	(1,947,240)	(2,009,060)	212,822	(10.93)
Embarq - United Telephone Company of New Jersey	NJ	3,382	2,598	1,533	45.33
Qwest - New Mexico	NM	121,551	118,294	17,578	14.46
Windstream/Valor Telecom. of Texas - New Mexico 1	NM	2,025	1,279	1,000	49.38
Windstream/Valor Telecom. of Texas - New Mexico 2	NM	1,857	1,248	827	44.53
Citizens Telecom. of New York - Red Hook	NY	7,808	5,611	2,197	28.14
Citizens Telecom. of New York - Upstate	NY	128,983	92,676	36,307	28.15
Citizens Telecom. of New York - Western Counties	NY	13,363	9,603	3,760	28.14
Verizon New York Telephone	NY	2,333,652	2,231,597	251,339	10.77
Citizens - Frontier Cos. - Rochester Telephone	NY	21,091	14,936	6,155	29.18
Windstream North Carolina	NC	15,233	10,833	5,339	35.05
Embarq - Central Telephone - North Carolina	NC	5,240	4,097	1,975	37.69
Verizon South - Contel - North Carolina	NC	1,887	1,396	1,758	93.16
Verizon South - North Carolina	NC	1,058	666	11,042	1,043.67
AT&T - BellSouth - North Carolina	NC	211,405	207,046	139,428	65.95
Embarq - Carolina Tel. & Tel. - North Carolina	NC	22,723	17,062	8,560	37.67
Qwest - North Dakota	ND	1,114	739	5,960	535.01
Windstream - Western Reserve Telephone - Ohio	OH	4,142	3,012	1,825	44.06
Cincinnati Bell Telephone Company - Ohio	OH	19,566	16,324	3,045	15.56
Verizon North - Ohio	OH	3,369	2,517	95,410	2,832.00
AT&T - Ameritech - Ohio Bell	OH	32,746	24,194	158,516	484.08
Embarq - United Telephone Company of Ohio	OH	13,137	11,743	985	7.50
AT&T - Southwestern Bell - Oklahoma	OK	15,906	11,366	(15,016)	(94.40)
Windstream/Valor Telecom. of Texas - Oklahoma	OK	4,321	3,377	1,308	30.27
Verizon Northwest - Oregon	OR	9,934	7,205	16,949	170.62
Qwest - Oregon	OR	10,338	7,287	35,729	345.61
Windstream of Pennsylvania	PA	10,319	7,636	3,482	33.74
Verizon North - Contel/Pennsylvania	PA	401	306	7,411	1,848.13
Verizon North - Contel/Quaker State	PA	401	306	7,411	1,848.13
Verizon North - Pennsylvania	PA	4,189	3,092	60,155	1,436.02
Verizon Pennsylvania	PA	358,894	301,323	235,593	65.64
Embarq - United Telephone Co. of Pennsylvania	PA	6,652	5,132	2,322	34.91
Puerto Rico Telephone Company - Central	PR	7,468	5,559	2,574	34.47
Puerto Rico Telephone Company	PR	46,062	32,765	17,540	38.08
Verizon New England - Rhode Island	RI	(59,887)	(67,051)	5,200	(8.68)
Verizon South - Contel - South Carolina	SC	246	180	315	128.05
Verizon South - South Carolina	SC	1,285	947	6,070	472.37
AT&T - BellSouth - South Carolina	SC	117,816	115,548	77,941	66.15
Qwest - South Dakota	SD	1,689	1,134	5,983	354.23
AT&T - BellSouth - Tennessee	TN	8,055	3,959	140,958	1,749.94
Embarq - United Telephone - Southeast - Tennessee	TN	3,050	2,382	736	24.13
Embarq - Centel Telephone Co. of Texas	TX	5,882	4,572	1,996	33.93
Verizon Southwest - Contel Texas	TX	2,291	1,723	6,695	292.23
Verizon Southwest - Texas	TX	29,731	22,626	95,044	319.68
AT&T - Southwestern Bell - Texas	TX	(1,026,752)	(1,097,467)	(21,365)	2.08
Embarq - United Telephone Company of Texas	TX	4,714	3,577	2,068	43.87
Windstream/Valor Telecom. of Texas - Texas	TX	14,322	10,267	5,184	36.20
Qwest - Utah	UT	9,333	6,469	22,303	238.97
Verizon New England - Vermont	VT	(86,709)	(87,607)	(1,470)	1.70
Embarq - Central Telephone Company of Virginia	VA	6,189	4,790	2,512	40.59
Verizon South - Contel/Virginia	VA	4,616	3,410	15,604	338.04
Verizon Virginia	VA	45,677	18,163	95,691	209.49
Verizon South - Virginia	VA	1,245	1,216	1,476	118.55
Embarq - United Telephone Co. - Southeast - Virginia	VA	1,307	981	415	31.75
Verizon Northwest - Contel/Washington	WA	692	517	1,966	284.10
Verizon - Northwest - Washington	WA	14,592	10,848	33,871	232.12
Qwest - Washington	WA	363,030	358,139	55,263	15.22
Verizon West Virginia	WV	(141,921)	(147,001)	31,183	(21.97)
Verizon North - Wisconsin	WI	1,385	1,035	45,168	3,261.23
AT&T - Ameritech - Wisconsin Bell	WI	(713,885)	(720,406)	71,383	(10.00)
Qwest - Wyoming	WY	(49,310)	(50,062)	7,273	(14.75)