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CINCINNATI BELL TELEPHONE COMPANY

CASE NO. 96-899-TP-ALT

**RE: IN THE MATTER OF THE APPLICATION
OF CINCINNATI BELL TELEPHONE COMPANY
FOR APPROVAL OF AN ALTERNATIVE FORM OF REGULATION
AND FOR A THRESHOLD INCREASE IN RATES**

STANDARD FILING REQUIREMENTS

VOLUME 2

Section A

Revenue Requirements

Company	Cincinnati Bell Telephone Company
Case No.	96-899-TP-ALT
Test Year	1/1/95 - 12/31/95
Date Certain	12/31/95

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Overall Financial Summary
For the Twelve Months Ended December 31, 1995
(Dollars In Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule A-1
Page 1 of 1
Witness Responsible:
R. C. Coogan

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
1.	Rate base as of date certain	B-1	$437,480
2.	Current operating income	C-1	$26,662
3.	Earned rate of return(2/1)		6.09%
4.	Current cost of capital	D-1	11.35%
5.	Required *operating income(1x4)*		$49,650
6.	Operating income deficiency(5-2)		$22,988
7.	Gross revenue conversion factor	C-10	1.619476
8.	Unadjusted revenue deficiency(6x7)		$37,228
9.	Revenue increase justified		$37,228
10.	Revenue increase requested before mirrored revenue offset	E-4	(4)
11.	Current operating revenues	C-1	$328,212
12.	*Pro-forma operating revenues(10+11)*		$328,208

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Calculation of Mirrored CWIP Revenue Sur-Credit Rider
(Dollars in Thousands)

Data: x Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule A-2
Page 1 of 1
Witness Responsible:
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Line No.	Description	Schedule Reference	Test Year Jurisdiction

NOT APPLICABLE

Section B

Rate Base

Company	Cincinnati Bell Telephone Company
Case No.	96-899-TP-ALT
Test Year	1/1/95 - 12/31/95
Date Certain	12/31/95

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Rate Base Summary
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-1
Page 1 of 1
Witness Responsible:
R. C. Coogan

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1.	Plant in service	B-2	$885,730
2.	Reserve for accumulated depreciation	B-3	375,222
3.	Net plant in service(1-2)		$510,508
4.	Construction work in progress 75% complete	B-4	
5.	Working capital allowance	B-5	
6.	Contributions in aid of construction	B-6	
7.	Other rate base items	B-6	(73,028)
8.	Jurisdictional rate base (3) thru (7)		$437,480

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Plant in Service Summary by Major Property Groupings
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2
Page 1 of 1
Witness Responsible:
R. C. Coogan

Line No.	Major Property Groupings	Total Company Regulated	Allocation Factor*	Allocated Total	Adjustments	Adjusted Jurisdiction
1	General Support Assets	$223,069	0.5649	$126,009	$622	$126,631
2	Central Office Assets	567,432	0.6251	354,713	5,573	360,287
3	Information Orig./Term. Assets	12,349	0.6096	7,528	0	7,528
4	Cable & Wire Facilities Assets	605,235	0.6022	364,491	1,219	365,710
5	Amortizable Assets	54,995	0.5709	31,396	(5,822)	25,574
6	TOTAL	$1,463,080	0.6043	$884,138	$1,592	$885,730

* Composite allocation factors derived by dividing the Allocated Total column by the Total Company Regulated column.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Plant in Service by Accounts and Subaccounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.1
Page 1 of 5
Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	General Support Assets						
2.	2111.0000	Land	$4,301	0.5649	$2,430		$2,430
3.	2112.0000	Motor Vehicle	16,306	0.5649	$9,211		9,211
4.	2115.0000	Garage Work Equipment	827	0.5649	467		467
5.	2115.1000	Embedded Investment in Items of Small Value	8	0.5649	5		5
6.	2116.3000-2116.6000	Other Work Equipment	8,650	0.5649	4,886		4,886
7.	2116.7000	Embedded Investment in Items of Small Value	86	0.5649	49		49
8.	2121.0000	Buildings	126,429	0.5649	71,418	385	71,803
9.	2122.1000	Furniture	12,147	0.5649	6,861	45	6,906
10.	2122.3000	Embedded Investment in Items of Small Value	472	0.5649	267		267
11.	2122.2000	Artworks	629	0.5649	355		355
12.	2123.1000	Office Support Equipment	4,058	0.5649	2,292		2,292
13.	2123.1100	Embedded Investment in Items of Small Value	60	0.5649	34		34
14.	2123.2100-2123.2260	Company Communications Equip.	11,162	0.5649	6,305		6,305
15.	2123.2270	Embedded Investment in Items of Small Value	380	0.5649	215		215
16.	2124.0000	General Purpose Computers	37,554	0.5649	21,214	192	21,406
17.	Total General Support Assets		$223,069	0.5649	$126,009	$622	$126,631

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Plant In Service by Accounts and Subaccounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

No.	Acct. No.	Account Title	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.		Central Office Assets					
2.	2211.000	Analog Electronic Switching	$30,470	0.6803	$20,727	$409	$21,136
3.	2211.100	Embedded Investment in Items of Small Value	5	0.6803	4		4
4.	2212.000	Digital Electronic Switching	287,660	0.6803	195,683	3,424	199,107
5.	2212.100	Embedded Investment in Items of Small Value	3	0.6803	2		2
6.	2215.200	Electro-Mechanical Switching-Crossbar Switching	0	0.6803	0		0
7.	2215.210	Embedded Investment in Items of Small Value	3	0.6803	2		2
8.	2220.000	Operator Systems Digital	4,398	0.7104	3,124	101	3,225
9.	2220.010	Operator Systems Analog	0	0.7104	0		0
10.	2220.100	Embedded Investment in Items of Small Value	0	0.7104	0		0
11.	2231.2100- 2231.220	Radio Systems	535	0.5520	295		295
12.	2231.230	Embedded Investment in Items of Small Value	1	0.5520	1		1
13.	2232.1100- 2232.190	Circuit Equipment-Digital	227,294	0.5520	125,457	947	126,403
14.	2232.199	Embedded Investment in Items of Small Value	20	0.5520	11		11
15.	2232.290	Circuit Equipment-Analog	17,039	0.5520	9,405	693	10,098
16.	2232.299	Embedded Investment in Items of Small Value	4	0.5520	2		2
17.		Total Central Office Assets	$567,432	0.6251	$354,713	$5,573	$360,287

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Plant in Service by Accounts and Subaccounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	Information Orig./Term. Assets						
2.	2351.0000	Public Telephone Term. Equip.	$7,269	0.6096	$4,431		$4,431
3.	2362.0000	Other Terminal Equipment	5,079	0.6096	3,097		3,097
4.	Total Information Orig./Term. Assets		$12,349	0.6096	$7,528	$0	$7,528

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Plant In Service by Accounts and Subaccounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.1

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	Cable & Wire Facilities Assets						
2.	2411.0000	Poles	$45,607	0.6022	$27,466	$104	$27,570
3.	2421.1100	Aerial Cable-Metallic	177,677	0.6022	107,002	286	107,288
4.	2421.1200	Aerial Cable-Non Metallic	12,218	0.6022	7,358	76	7,434
5.	2422.1100	Underground Cable-Metallic	123,471	0.6022	74,358	364	74,722
6.	2422.1200	Underground Cable-Non Metallic	21,769	0.6022	13,110	142	13,252
7.	2423.1100	Buried Cable-Metallic	111,953	0.6022	67,422	75	67,496
8.	2423.1200	Buried Cable-Non Metallic	408	0.6022	246	4	250
9.	2424.1100	Submarine Cable-Metallic	0	0.6022	0		0
10.	2424.1200	Submarine Cable-Non Metallic	0	0.6022	0		0
11.	2426.1000	Intrabuilding Network Cable-Metallic	28,392	0.6022	17,098	33	17,132
12.	2426.2000	Intrabuilding Network Cable-Non Metallic	3,746	0.6022	2,257	3	2,260
13.	2431.0000	Aerial Wire	3,332	0.6022	2,007		2,007
14.	2441.0000	Conduit Systems	76,661	0.6022	46,167	133	46,300
15.	Total Cable & Wire Facilities Assets		$605,235	0.6022	$364,491	$1,219	$365,710

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Plant in Service by Accounts and Subaccounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.1
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Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	Amortizable Assets						
2.	2681.0000	Capital Leases	$37,387	0.5709	$21,344	($5,728)	$15,616
3.	2682.0000	Leasehold Improvements	17,608	0.5709	10,052	(94)	9,958
4.	2690.0000	Intangibles	0	0.5039	0		0
5.	Total Amortizable Assets		$54,995	0.5709	$31,396	($5,822)	$25,574

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjustments to Plant in Service
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB2.2, WPB2.2a, WPB2.2b, WPB2.2c

Schedule B-2.2

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
	Embedded Capitalized AFDC on Short Term Construction				
1.	2111.0000	Land	$0	1.0000	$0
2.	2116.3000- 2116.6000	Other Work Equipment	0	1.0000	0
3.	2121.0000	Buildings	385	1.0000	385
4.	2122.1000	Furniture	45	1.0000	45
5.	2124.0000	General Purpose Computers	192	1.0000	192
6.	2211.0000	Analog Electronic Switching	9	1.0000	9
7.	2212.0000	Digital Electronic Switching	3,424	1.0000	3,424
8.	2220.0000	Operator Systems Digital	101	1.0000	101
9.	2231.2100- 2231.2200	Radio Systems	0	1.0000	0
10.	2232.1100- 2232.1900	Circuit Equipment-Digital	947	1.0000	947
11.	2232.2900	Circuit Equipment-Analog	693	1.0000	693
12.	2362.0000	Other Terminal Equipment	0	1.0000	0
13.	2411.0000	Poles	104	1.0000	104
14.	2421.1100	Aerial Cable-Metallic	286	1.0000	286
15.	2421.1200	Aerial Cable-Non Metallic	76	1.0000	76
16.	2422.1100	Underground Cable-Metallic	364	1.0000	364
17.	2422.1200	Underground Cable-Non Metallic	142	1.0000	142
18.	2423.1100	Buried Cable-Metallic	75	1.0000	75
19.	2423.1200	Buried Cable-Non Metallic	4	1.0000	4
20.	2426.1000	Intrabuilding Network Cable-Metallic	33	1.0000	33
21.	2426.2000	Intrabuilding Network Cable-Non Metallic	3	1.0000	3
22.	2441.0000	Conduit Systems	133	1.0000	133
	Total AFDC Plant Adjustment		$7,014	1.0000	$7,014

Description and Purpose of Adjustment

To Recognize the embedded investment due to the capitalization of AFDC on Short-Term Intrastate Projects in compliance with the Commission's Order Dated 12-21-78 in Case No. 78-1503-TP-UNC.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjustments to Plant in Service
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB2.2, WPB2.2a, WPB2.2b, WPB2.2c

Schedule B-2.2
Page 2 of 3
Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
		Capitalized Carrying Charges Associated with the Mirroring of CWIP			
1.	2211.0000	Analog Electronic Switching	$400	1.0000	$400
		Total AFDC Plant Adjustment	$400	1.0000	$400

Description and Purpose of Adjustment

To recognize the capitalization of carrying charges associated with the mirroring of CWIP in Alt. Reg. Case No. 96-899-TP-ALT.

Cincinnati Bell T[illegible]one Company
Case No. 96-899-TP-ALT
Adjustments to Plant in Service
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB2.2, WPB2.2a, WPB2.2b, WPB2.2c

Schedule B-2.2

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
	Sale of Technical Center				
1.	2681.0000	Capital Leases	($10,033)	0.5709	($5,728)
2.	2682.0000	Leasehold Improvements	(165)	0.5709	(94)
3.	Total Sale of Technical Center Plant Adjustment		($10,198)	0.5709	($5,822)

Description and Purpose of Adjustment

To exclude the Technical Center from the rate base due to its sale in 1996.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Gross Additions, Retirements, and Transfers
From April 1, 1993 To December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.3

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.	General Support Assets								
2.	2111.0000	Land	$4,351	$265	$82	$27			$4,560
3.	2112.0000	Motor Vehicle	17,980	2,370	2,032	0			18,319
4.	2115.0000	Garage Work Equipment	1,062	80	209	0			934
5.	2115.1000	Embedded Investment in Items of Small Value	22	0	13	0			9
6.	2116.3000-2116.6000	Other Work Equipment	8,971	1,416	536	4			9,857
7.	2116.7000	Embedded Investment in Items of Small Value	234	0	135	0			98
8.	2121.0000	Buildings	120,068	16,613	2,906	268			134,043
9.	2122.1000	Furniture	13,379	1,774	1,083	17			14,086
10.	2122.3000	Embedded Investment in Items of Small Value	1,304	0	756	0			549
11.	2122.2000	Artworks	674	95	0	0			770
12.	2123.1000	Office Support Equipment	5,081	364	660	(64)			4,721
13.	2123.1100	Embedded Investment in Items of Small Value	168	0	97	0			70
14.	2123.2100-2123.2260	Company Communications Equip.	14,544	2,540	2,514	(356)			14,215
15.	2123.2270	Embedded Investment in Items of Small Value	1,087	0	630	0			458
16.	2124.0000	General Purpose Computers	34,381	14,761	5,174	(205)			43,762
17.	Total General Support Assets		$223,308	$40,278	$16,827	($309)			$246,453

See Supplemental Information (C) (18) for explanation of transfers and other accounts involved.
Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Gross Additions, Retirements, and Transfers
From April 1, 1993 To December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.3
Page 2 of 5
Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.	Central Office Assets								
2.	2211.0000	Analog Electronic Switching	$90,415	$914	$58,160	($2,700)			$30,470
3.	2211.1000	Embedded Investment in Items of Small Value	13	0	8	0			5
4.	2212.0000	Digital Electronic Switching	243,744	75,575	33,512	2,460			288,266
5.	2212.1000	Embedded Investment in Items of Small Value	8	0	5	0			3
6.	2215.2000	Electro-Mechanical Switching-Crossbar Switching	0	0	0	0			0
7.	2215.2100	Embedded Investment in Items of Small Value	7	0	3	0			3
8.	2220.0000	Operator Systems Digital	3,726	115	(141)	416			4,398
9.	2220.0100	Operator Systems Analog	2,174	321	2,412	(83)			0
10.	2220.1000	Embedded Investment in Items of Small Value	1	0	0	0			0
11.	2231.2100-2231.2200	Radio Systems	1,331	20	816	0			535
12.	2231.2300	Embedded Investment in Items of Small Value	2	0	0	0			1
13.	2232.1100-2232.1900	Circuit Equipment-Digital	197,859	60,845	32,885	1,476			227,294
14.	2232.1990	Embedded Investment in Items of Small Value	47	0	27	0			20
15.	2232.2900	Circuit Equipment-Analog	24,272	2,225	8,024	(1,434)			17,039
16.	2232.2990	Embedded Investment in Items of Small Value	10	0	6	0			4
17.	Total Central Office Assets		$563,609	$140,015	$135,717	$135			$568,038

See Supplemental Information (C) (18) for explanation of transfers and other accounts involved.
Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Gross Additions, Retirements, and Transfers
From April 1, 1993 To December 31, 1995
(Dollars In Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.3
Page 3 of 5
Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.	Information Orig./Term. Assets								
2.	2351.0000	Public Telephone Term. Equip.	$5,507	$2,939	$1,177	$0			$7,269
3.	2362.0000	Other Terminal Equipment	3,196	4,277	89	(29)			7,355
4.	Total Information Orig./Term. Assets		$8,703	$7,216	$1,266	($29)			$14,624

See Supplemental Information (C) (18) for explanation of transfers and other accounts involved.
Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Gross Additions, Retirements, and Transfers
From April 1, 1993 To December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.3
Page 4 of 5
Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.		Cable & Wire Facilities Assets							
2.	2411.0000	Poles	$40,528	$6,924	$1,845	$0			$45,607
3.	2421.1100	Aerial Cable-Metallic	157,934	25,618	6,124	49			177,677
4.	2421.1200	Aerial Cable-Non Metallic	6,721	5,794	297	(1)			12,218
5.	2422.1100	Underground Cable-Metallic	113,960	11,982	2,543	51			123,471
6.	2422.1200	Underground Cable-Non Metallic	17,020	4,943	211	18			21,769
7.	2423.1100	Buried Cable-Metallic	92,761	20,395	1,109	(94)			111,953
8.	2423.1200	Buried Cable-Non Metallic	411	9	8	(4)			408
9.	2424.1100	Submarine Cable-Metallic	0	0	0	0			0
10.	2424.1200	Submarine Cable-Non Metallic	0	0	0	0			0
11.	2426.1000	Intrabuilding Network Cable-Metallic	27,112	2,063	786	0			28,392
12.	2426.2000	Intrabuilding Network Cable-Non Metallic	2,226	1,598	71	(5)			3,748
13.	2431.0000	Aerial Wire	3,042	642	352	0			3,332
14.	2441.0000	Conduit Systems	67,590	9,280	209	0			76,661
15.		Total Cable & Wire Facilities Assets	$529,325	$89,446	$13,555	$14			$605,236

See Supplemental Information (C) (18) for explanation of transfers and other accounts involved.
Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Gross Additions, Retirements, and Transfers
From April 1, 1993 To December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-2.3

Witness Responsible:
R. C. Coogan

						Transfers/Reclassifications			
Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.	Amortizable Assets								
2.	2681.0000	Capital Leases	$34,626	$10,352	$151	$0			$44,827
3.	2682.0000	Leasehold Improvements	18,995	2,944	1,041	(10)			20,887
4.	2690.0000	Intangibles	2	19	21	0			0
5.		Total Amortizable Assets	$53,623	$13,315	$1,213	($10)			$65,714

See Supplemental Information (C) (18) *for explanation of transfers and other accounts involved.*
Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Lease Property
(Total Company Regulated)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Identification or Reference Number	Description of Type and Use of Property	Name of Leasee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included in Rate Base (Yes/No)
1002-C	TOTAL Xerox Copiers/Sorter	Xerox Corporation	Monthly	9	424	Original Cost	Yes
1001-C	TOTAL Docu-Tech Copiers	Xerox Corporation	Monthly	5	200	Original Cost	Yes
1205	TOTAL Warehouse Land, Bldg, Equipment	Caterpillar Logistic Services, Inc.	Monthly	37	2,450	Original Cost	Yes
1202	TOTAL Corporate Training Center Land, Bldg, Equipment, and Leasehold Improvement	Cincinnati Bell, Inc.	Monthly	93	10,810	Original Cost	Yes
1201	201 East Fourth Street Cincinnati, OH Office Space (Atrium One)	Atrium One, LTD LTD	Monthly	215	26,856	Original Cost	Yes
1228	201 East Fourth Street Cincinnati, OH Office Space (Atrium Two)	Atrium One, LTD	Monthly	76	9,463	Original Cost	Yes
1214	Florence Garage Parking Lot #43 Leasehold Improvement	Roy C. & Mary H. Lutes	Monthly	N/A	189	Original Cost	Yes
1222	Third & John Street Cincinnati, OH Leasehold Improvement	Hennegan Company	Monthly	N/A	830	Original Cost	Yes
1221	Riverfront Coliseum Cincinnati, OH Leasehold Improvement	Riverfront Coliseum	Annually	N/A	10	Original Cost	Yes

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Lease Property
(Total Company Regulated)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Identification or Reference Number	Description of Type and Use of Property	Name of Leasee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included in Rate Base (Yes/No)
1206	Central Trust Building 309 Vine Cincinnati, OH Leasehold Improvement	Mathews Click & Bauman	Monthly	N/A	1,407	Original Cost	Yes
1209	Crown Point One Crown Point Court Sharonville, OH Leasehold Improvement	Miller-Valentine, Partners	Monthly	N/A	123	Original Cost	Yes
1210	312 Plum Street Cincinnati, OH Office Space	Third & Plum Dev. Ltd. Prtnshp.	Monthly	N/A	1,468	Original Cost	Yes
1219	Shoemaker Center University of Cincinnati Cincinnati, OH Leasehold Improvement	University of Cincinnati	Annually	N/A	59	Original Cost	Yes
1208	Cincinnati Commerce Center 600 Vine Street Cincinnati, OH Leasehold Improvement	Cincinnati Bell, Inc.	Monthly	N/A	324	Original Cost	Yes
1003-P	Allright Parking Elm Street Cincinnati, OH Parking	John Winchester	Monthly	N/A	55	Original Cost	Yes
1220	River Center Remote Site Equipment Space	City of Covington	Monthly	N/A	11	Original Cost	Yes
1213	Lookout Corporate Center Cincinnati, OH Office Space	Lookout Corporate Center	Monthly	N/A	46	Original Cost	Yes

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Lease Property
(Total Company Regulated)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
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Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Identification or Reference Number	Description of Type and Use of Property	Name of Leasee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included in Rate Base (Yes/No)
1223	Storage Building Equipment Room Fort Wright, KY	City of Fort Wright	Monthly	N/A	125	Original Cost	Yes
1224	Crossgate Eqpt. Room Crossgate Condominiums Florence, KY	Crossgate Condo. Assoc.	Monthly	N/A	122	Original Cost	Yes
1223.1	Fitzgibbons Warehouse Cincinnati, OH Equipment Space	Aero-Blast Products	Monthly	N/A	2	Original Cost	Yes
TOTAL:				$435	$54,995		

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

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Witness Responsible:
R. C. Coogan

Line No.	Account No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Deprc.	Net Original Costs	Test Year Revenue & Expense			Reasons for Exclusion
							Amount	Acct. No.	Descrip.	

NOT APPLICABLE

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Reserve for Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-3
Page 1 of 5
Witness Responsible:
R. C. Coogan

Line No.	Major Property Groupings & Account Titles	Total Company Regulated Plant Investment	Reserve Balances: Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	General Support Assets						
2.	Land	$4,301	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
3.	Motor Vehicle	16,306	$9,503	0.5782	$5,495	$22	$5,517
4.	Garage Work Equipment	827	336	0.5782	194	5	199
5.	Embedded Investment in Items of Small Value	8	1	0.5782	1		1
6.	Other Work Equipment	6,650	3,290	0.5782	1,902	46	1,948
7.	Embedded Investment in Items of Small Value	86	24	0.5782	14		14
8.	Buildings	126,429	35,030	0.5782	20,254	(967)	19,287
9.	Furniture	12,147	5,333	0.5782	3,084	239	3,322
10.	Embedded Investment in Items of Small Value	472	120	0.5782	69		69
11.	Artworks	629	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
12.	Office Support Equipment	4,058	2,194	0.5782	1,269	(25)	1,244
13.	Embedded Investment in Items of Small Value	60	7	0.5782	4		4
14.	Company Communications Equip.	11,162	7,758	0.5782	4,484	656	5,140
15.	Embedded Investment in Items of Small Value	380	205	0.5782	119		119
16.	General Purpose Computers	37,554	23,506	0.5782	13,591	(542)	13,049
17.	Total General Support Assets	$223,069	$87,305	0.5782	$50,478	($568)	$49,910

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Reserve for Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Major Property Groupings & Account Titles	Total Company Regulated Plant Investment	Reserve Balances: Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	*Central Office Assets*						
2.	Analog Electronic Switching	$30,470	$14,032	0.6835	$9,591	($6,968)	$2,623
3.	Embedded Investment in Items of Small Value	5	2	0.6835	1		1
4.	Digital Electronic Switching	287,660	85,612	0.6835	58,516	529	59,045
5.	Embedded Investment in Items of Small Value	3	1	0.6835	1		1
6.	Electro-Mechanical Switching-Crossbar Switching	0	0	0.6835	0	(181)	(181)
7.	Embedded Investment in Items of Small Value	3	2	0.6835	1		1
8.	Operator Systems Digital	4,398	3,045	0.7103	2,163	(266)	1,897
9.	Operator Systems Analog	0	0	0.7103	0	0	0
10.	Embedded Investment in Items of Small Value	0	0	0.7103	0		0
11.	Radio Systems	535	283	0.5553	157	73	230
12.	Embedded Investment in Items of Small Value	1	1	0.5553	0		0
13.	Circuit Equipment-Digital	227,294	99,530	0.5553	55,272	(241)	55,031
14.	Embedded Investment in Items of Small Value	20	8	0.5553	4		4
15.	Circuit Equipment-Analog	17,039	12,443	0.5553	6,910	905	7,815
16.	Embedded Investment in Items of Small Value	4	2	0.5553	1		1
17.	Total Central Office Assets	$567,432	$214,960	0.6169	$132,618	($6,149)	$126,469

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Reserve for Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

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Witness Responsible:
R. C. Coogan

			Reserve Balances				
Line No.	Major Property Groupings & Account Titles	Total Company Regulated Plant Investment	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	Information Orig./Term. Assets						
2.	Public Telephone Term. Equip.	$7,269	$3,729	0.6080	$2,267	($54)	$2,213
3.	*Other Terminal Equipment*	5,079	2,035	0.6080	1,237	(456)	781
4.	Total Information Orig./Term. Assets	$12,349	$5,764	0.6080	$3,505	($510)	$2,994

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Reserve for Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

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Witness Responsible:
R. C. Coogan

Line No.	Major Property Groupings & Account Titles	Total Company Regulated Plant Investment	Reserve Balances: Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	Cable and Wire Facilities Assets						
2.	Poles	$45,607	$22,146	0.6026	$13,345	$2,887	$16,232
3.	Aerial Cable-Metallic	177,677	101,534	0.6026	61,184	3,527	64,711
4.	Aerial Cable-Non Metallic	12,218	1,945	0.6026	1,172	34	1,205
5.	Underground Cable-Metallic	123,471	74,907	0.6026	45,139	4,860	49,999
6.	Underground Cable-Non Metallic	21,769	5,601	0.6026	3,375	155	3,531
7.	Buried Cable-Metallic	111,953	36,761	0.6026	22,152	509	22,661
8.	Buried Cable-Non Metallic	408	108	0.6026	65	2	67
9.	Submarine Cable-Metallic	0	0	0.6026	0	0	0
10.	Submarine Cable-Non Metallic	0	0	0.6026	0		0
11.	Intrabuilding Network Cable-Metallic	28,392	20,268	0.6026	12,213	(846)	11,368
12.	Intrabuilding Network	0	0				
	Cable-Non Metallic	3,748	1,004	0.6026	605	(7)	598
13.	Aerial Wire	3,332	1,774	0.6026	1,069	0	1,069
14.	Conduit Systems	76,661	26,589	0.6026	16,023	(93)	15,930
15.	Total Cable and Wire Facilities Assets	$605,235	$292,637	0.6026	$176,342	$11,029	$187,371

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Reserve for Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Major Property Groupings & Account Titles	Total Company Regulated Plant Investment	Reserve Balances: Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
1.	Amortizable Assets						
2.	Capital Leases	$37,387	$8,379	0.5706	$4,782	($1,066)	$3,716
3.	Leasehold Improvements	17,608	8,376	0.5706	4,780	(18)	4,761
4.	Intangibles	0	1	0.0000	0		0
5.	Total Amortizable Assets	$54,995	$16,756	0.5706	$9,561	($1,084)	$8,477
6.	TOTAL	$1,463,080	$617,422	0.6033	$372,504	$2,718	$375,222

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjustments to the Reserve for
Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB3.1, WPB3.1a, WPB3.1b

Schedule B-3.1

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Ohio Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
1.		Embedded AFDC on Short Term Construction			
2.	141L-142L	Buildings	$41	1.0000	$41
3.	151L-152L	Furniture	8	1.0000	8
4.	171L-172L	General Purpose Computers	179	1.0000	179
5.	2111-2112	Analog Electronic Switching	(1,549)	1.0000	(1,549)
6.	2211-2212	Digital Electronic Switching	721	1.0000	721
7.	2321-2322	Electro-Mechanical Switching-Crossbar Switching	(8)	1.0000	(8)
8.	2410-2420	Operator Systems Digital	(165)	1.0000	(165)
9.	2510-2530	Radio Systems	0	1.0000	0
10.	2611-2614	Circuit Equipment-Digital	255	1.0000	255
11.	2623-2624	Circuit Equipment-Analog	363	1.0000	363
12.	3602-3699	Other Terminal Equipment	0	1.0000	0
13.	4110-4120	Poles	30	1.0000	30
14.	4211-4212	Aerial Cable-Metallic	145	1.0000	145
15.	4221-4222	Aerial Cable-Non Metallic	19	1.0000	19
16.	4311-4312	Underground Cable-Metallic	151	1.0000	151
17.	4321-4322	Underground Cable-Non Metallic	72	1.0000	72
18.	4411-4412	Buried Cable-Metallic	28	1.0000	28
19.	4421-4422	Buried Cable-Non Metallic	1	1.0000	1
20.	4611-4612	Intrabuilding Network Cable-Metallic	17	1.0000	17
21.	4621-4622	Intrabuilding Network Cable-Non Metallic	1	1.0000	1
22.	4810-4820	Conduit Systems	28	1.0000	28
23.		Total AFDC Reserve Adjustment	$337	1.0000	$337

Description and Purpose of Adjustment
Depreciation Reserve Adjustment for the Embedded Capitalized AFDC on Short-Term Intrastate Projects Booked in Compliance with Commission's Order Dated 12-21-78 in Case No. 78-1503-TP-UNC.

() Denotes negative amount

Cincinnati Bell Te[illegible] Company
Case No. 96-89[illegible]-TP-ALT
Adjustments to the Reserve for
Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB3.1, WPB3.1a, WPB3.1b

Schedule B-3.1
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Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
1.	PUCO Depreciation Rates				
2.	111L-112L	Motor Vehicle	$22	1.0000	$22
3.	121L-122L	Garage Work Equipment	5	1.0000	5
4.	1310-134L	Other Work Equipment	46	1.0000	46
5.	141L-142L	Buildings	(1,008)	1.0000	(1,008)
6.	151L-152L	Furniture	231	1.0000	231
7.	161L-161M	Office Support Equipment	(25)	1.0000	(25)
8.	162L-169L	Company Communications Equip.	655	1.0000	655
9.	171L-172L	General Purpose Computers	(721)	1.0000	(721)
10.	2111-2112	Analog Electronic Switching	(5,419)	1.0000	(5,419)
11.	2211-2212	Digital Electronic Switching	(192)	1.0000	(192)
12.	2321-2322	Electro-Mechanical Switching-Crossbar Switching	(173)	1.0000	(173)
13.	2410-2420	Operator Systems Digital	(101)	1.0000	(101)
14.	2411-2421	Operator Systems Analog	0	1.0000	0
15.	2510-2530	Radio Systems	73	1.0000	73
16.	2611-2614	Circuit Equipment-Digital	(495)	1.0000	(495)
17.	2623-2624	Circuit Equipment-Analog	542	1.0000	542
18.	3511-3530	Public Telephone Term. Equip.	(54)	1.0000	(54)
19.	3602-3699	Other Terminal Equipment	(456)	1.0000	(456)
20.	4110-4120	Poles	2,856	1.0000	2,856
21.	4211-4212	Aerial Cable-Metallic	3,382	1.0000	3,382
22.	4221-4222	Aerial Cable-Non Metallic	15	1.0000	15
23.	4311-4312	Underground Cable-Metallic	4,709	1.0000	4,709
24.	4321-4322	Underground Cable-Non Metallic	83	1.0000	83
25.	4411-4412	Buried Cable-Metallic	481	1.0000	481
26.	4421-4422	Buried Cable-Non Metallic	1	1.0000	1
27.	4511-4512	Submarine Cable-Metallic	0	1.0000	0
28.	4611-4612	Intrabuilding Network Cable-Metallic	(862)	1.0000	(862)
29.	4621-4622	Intrabuilding Network Cable-Non Metallic	(8)	1.0000	(8)
30.	4710-4720	Aerial Wire	0	1.0000	0
31.	4810-4820	Conduit Systems	(121)	1.0000	(121)
32.	Total Reserve Adjustment		$3,465	1.0000	$3,465

Description and Purpose of Adjustment
Depreciation Adjustment for PUCO Prescribed Depreciation Rates on Intrastate Plant in Compliance with Commission's Order Dated 10-29-85 in Case No. 84-1272-TP-AIR.

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjustments to the Reserve for
Accumulated Depreciation
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB3.1, WPB3.1a, WPB3.1b

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
1.	Sale of Tech. Center				
2.	1000-9000	Capital Leases	(1,867)	0.5706	(1,066)
3.	3420.1000	Leasehold Improvements	(32)	0.5706	(18)
4.	Total Reserve Adjustment		(1,899)	0.5706	(1,084)

Description and Purpose of Adjustment

Depreciation Reserve Adjustment to recognize the sale of the Tech. Center in 1996.

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-3.2
Page 1 of 5
Witness Responsible:
R. C. Coogan

Line No. (A)	Acct. No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	Average % Net Salvage (H)	Average Service Life (I)	Curve Form @ (J)
1.	General Support Assets								
2.	2111.0000	Land	$2,430	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
3.	2112.0000	Motor Vehicle	9,211	$5,517	11.4%	$1,050	11.0%	7.8	S3.0
4.	2115.0000	Garage Work Equipment	467	199	8.2%	38	-6.0%	12.9	L1.5
5.	2115.1000	Embedded Investment in Items of Small Value	5	1		0			
6.	2116.3000-2116.6000	Other Work Equipment	4,886	1,948	6.9%	337	5.0%	13.8	L1.5
7.	2116.7000	Embedded Investment in Items of Small Value	49	14		0			
8.	2121.0000	Buildings	71,803	19,287	2.7%	1,939	-7.0%	39	S1.0, S0.5 #
9.	2122.1000	Furniture	6,906	3,322	5.8%	401	10.0%	15.4	R2.0
10.	2122.3000	Embedded Investment in Items of Small Value	267	69		0			
11.	2122.2000	Artworks	355	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
12.	2123.1000	Office Support Equipment	2,292	1,244	8.2%	188	15.0%	10.4	O3.5
13.	2123.1100	Embedded Investment in Items of Small Value	34	4		0			
14.	2123.2100-2123.2260	Company Communications Equip.	6,305	5,140	14.3%	902	7.0%	6.5	R2.0
15.	2123.2270	Embedded Investment in Items of Small Value	215	119		0			
16.	2124.0000	General Purpose Computers	21,406	13,049	15.1%	3,232	8.0%	6.1	L1.5
17.	Total General Support Assets		$126,631	$49,910		$8,087			

Buildings: Large - S1.0 Small Eqpt. & Garages - S0.5
@ Approved Iowa Curve Equivalent to Prescribed Gompertz-Makeham Curve

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No. (A)	Acct. No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	Average % Net Salvage (H)	Average Service Life (I)	Curve Form @ (J)
1.	Central Office Assets								
2.	2211.0000	Analog Electronic Switching	$21,136	$2,823	10.1%	$2,135	10.0%	8.9	—
3.	2211.1000	Embedded Investment in Items of Small Value	4	1		0			
4.	2212.0000	Digital Electronic Switching	199,107	59,045	6.9%	13,738	4.0%	14.0	S0.5
5.	2212.1000	Embedded Investment in Items of Small Value	2	1		0			
6.	2215.2000	Electro-Mechanical Switching-Crossbar Switching	0	(181)	0.0%	0	0.0%	---	---
7.	2215.2100	Embedded Investment in Items of Small Value	2	1		0			
8.	2220.0000	Operator Systems Digital	3,225	1,897	12.5%	403	14.0%	6.9	L1.5
9.	2220.0100	Operator Systems Analog	0	0	12.6%	0	-1.0%	8.0	---
10.	2220.1000	Embedded Investment in Items of Small Value	0	0		0			
11.	2231.2100-2231.2200	Radio Systems	295	230	11.7%	35	-2.0%	8.7	O3.0
12.	2231.2300	Embedded Investment in Items of Small Value	1	0		0			
13.	2232.1100-2232.1900	Circuit Equipment-Digital	126,403	55,031	9.3%	11,755	5.0%	10.2	L0.5
14.	2232.1990	Embedded Investment in Items of Small Value	11	4		0			
15.	2232.2900	Circuit Equipment-Analog	10,098	7,815	9.0%	909	1.0%	11.0	L0.0
16.	2232.2990	Embedded Investment in Items of Small Value	2	1		0			
17.		Total Central Office Assets	$360,287	$126,489		$28,975			

() Denotes negative amount
@ Approved Iowa Curve Equivalent to Prescribed Gompertz-Makeham Curve

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
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Schedule B-3.2
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Witness Responsible:
R. C. Coogan

			__Adjusted Jurisdiction__						
Line No. (A)	Acct. No. (B)	Account Title (C)	Plant Investment (D)	Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	Average % Net Salvage (H)	Average Service Life (I)	Curve Form @ (J)
1.	Information Orig./Term. Assets								
2.	2351.0000	Public Telephone Term. Equip.	$4,431	$2,213	9.4%	$417	-1.0%	10.7	R0.5
3.	2362.0000	Other Terminal Equipment	3,097	781	20.4%	632	0.0%	4.9	O2.0
4.	Total Information Orig./Term. Assets		$7,528	$2,994		$1,048			

() Denotes negative amount
@ Approved Iowa Curve Equivalent to Prescribed Gompertz-Makeham Curve

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No. (A)	Acct. No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	Average % Net Salvage (H)	Average Service Life (I)	Curve Form @ (J)
1.	Cable & Wire Facilities Assets								
2.	2411.0000	Poles	$27,570	$16,232	6.7%	$1,847	-82.0%	27.0	S-.5
3.	2421.1100	Aerial Cable-Metallic	107,288	64,711	5.8%	6,223	-45.0%	25.0	R1.5
4.	2421.1200	Aerial Cable-Non Metallic	7,434	1,205	5.6%	416	-17.0%	21.0	R1.5
5.	2422.1100	Underground Cable-Metallic	74,722	49,899	5.3%	3,960	-44.0%	27.0	S0.0
6.	2422.1200	Underground Cable-Non Metallic	13,252	3,531	4.9%	649	-13.0%	23.0	S0.0
7.	2423.1100	Buried Cable-Metallic	67,496	22,661	4.1%	2,767	-7.0%	26.0	R2.0
8.	2423.1200	Buried Cable-Non Metallic	250	67	4.3%	11	-4.0%	24.0	R2.0
9.	2424.1100	Submarine Cable-Metallic	0	0	0.0%	0	0.0%	0.0	—
10.	2424.1200	Submarine Cable-Non Metallic	0	0	0.0%	0	0.0%	0.0	—
11.	2426.1000	Intrabuilding Network Cable-Metallic	17,132	11,368	7.1%	1,216	-29.0%	18.1	O2.5
12.	2426.2000	Intrabuilding Network Cable-Non Metallic	2,260	598	7.7%	174	-10.0%	14.2	O2.5
13.	2431.0000	Aerial Wire	2,007	1,069	9.6%	193	-41.0%	14.7	L0.5
14.	2441.0000	Conduit Systems	46,300	15,930	2.2%	1,019	-17.0%	54.0	R4.0
15.	Total Cable & Wire Facilities Assets		$365,710	$187,371		$18,475			

@ Approved Iowa Curve Equivalent to Prescribed Gompertz-Makeham Curve

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No. (A)	Acct. No. (B)	Account Title (C)	Adjusted Jurisdiction: Plant Investment (D)	Adjusted Jurisdiction: Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form @ (J)
1.	Amortizable Assets								
2.	2681.0000	Capital Leases	$15,616	$3,716	---	$0	---	---	---
3.	2682.0000	Leasehold Improvements	9,958	4,761	---	0	---	---	---
4.	2690.0000	Intangibles	0	0	---	0	---	---	---
5.	Total Amortizable Assets		$25,574	$8,477		$0			
6.	TOTAL PLANT in SERVICE		$885,730	$375,222		$56,586			

@ Approved Iowa Curve Equivalent to Prescribed Gompertz-Makeham Curve

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve Accruals, Retirements, and Transfers
From April 1, 1993 to December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Sub. - Acct.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.		General Support Assets									
2.	1110-112	Motor Vehicle	$7,369	$5,077	$275	$2,032	$8	$0			$10,677
3.	1210-122	Garage Work Equipment	328	255	5	209	0	0			379
4.	1230	Embedded Investment in Items of Small Value	3	11	0	13	0	0			1
5.	1310-134	Other Work Equipment	2,373	1,896	9	536	0	2			3,748
6.	1350	Embedded Investment in Items of Small Value	64	99	0	135	0	0			27
7.	1410-142	Buildings	30,368	9,418	853	2,906	953	360			37,140
8.	1510-152	Furniture	4,972	2,281	34	1,083	20	0			6,186
9.	1530	Embedded Investment in Items of Small Value	330	564	0	756	0	0			139
10.	1610-161	Office Support Equipment	2,123	1,115	10	660	1	(35)			2,553
11.	1613	Embedded Investment in Items of Small Value	18	85	0	97	0	0			8
12.	1620-169	Company Communications Equip.	8,242	4,011	6	2,514	0	277			10,022
13.	1691	Embedded Investment in Items of Small Value	581	294	0	630	0	0			245
14.	1710-172	General Purpose Computers	17,463	16,065	295	5,174	16	(71)			27,563
15.		Total General Support Assets	$74,234	$40,171	$1,487	$16,745	$998	$533			$98,686

See Supplemental Information (C) (21) for explanation of transfers and other accounts involved.

Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve Accruals, Retirements, and Transfers
From April 1, 1993 to December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-3.3
Page 2 of 5
Witness Responsible:
R. C. Coogan

Line No.	Sub. - Acct.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.		Central Office Assets									
2.	2111-2112	Analog Electronic Switching	$43,326	$33,211	($2,299)	$58,160	$832	($1,214)			$14,032
3.	2113	Embedded Investment in Items of Small Value	5	5	0	8	0	0			2
4.	2211-2212	Digital Electronic Switching	60,273	53,155	5,511	33,512	264	1,067			86,229
5.	2220	Embedded Investment in Items of Small Value	2	3	0	5	0	0			1
6.	2311-2312	Step-by-Step	0	0	0	0	0				0
7.	2321-2322	Electro-Mechanical Switching-Crossbar Switching	(1,059)	1,214	0	0	0	(154)			0
8.	2323	Embedded Investment in Items of Small Value	4	2	0	3	0	0			2
9.	2410-2420	Operator Systems Digital	1,462	1,419	4	(141)	13	32			3,045
10.	2411-2421	Operator Systems Analog	1,769	494	0	2,412	0	128			0
11.	2430	Embedded Investment in Items of Small Value	1	0	0	0	0	0			0
12.	2510-2530	Radio Systems	628	269	(106)	816	13	300			263
13.	2540	Embedded Investment in Items of Small Value	1	0	0	0	0	0			1
14.	2611-2614	Circuit Equipment-Digital	71,407	57,571	3,357	32,885	640	720			99,530
15.	2615	Embedded Investment in Items of Small Value	18	17	0	28	0	0			8
16.	2623-2624	Circuit Equipment-Analog	15,517	5,483	334	8,024	60	(606)			12,443
17.	2625	Embedded Investment in Items of Small Value	4	3	0	6	0	0			2
18.		Total Central Office Assets	$193,376	$152,866	$6,801	$135,718	$1,822	$73			$215,576

See Supplemental Information (C) (21) for explanation of transfers and other accounts involved.

Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve Accruals, Retirements, and Transfers
From April 1, 1993 to December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-3.3
Page 3 of 5
Witness Responsible:
R. C. Coogan

Line No.	Sub. - Acct.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.		Information Orig./Term. Assets									
2.	3511-3530	Public Telephone Term. Equip.	$3,631	$1,207	$70	$1,177	$0	$0			$3,729
3.	3602-3699	Other Terminal Equipment	99	3,112	(58)	89	136	321			3,246
4.		Total Information Orig./Term. Assets	$3,730	$4,319	$12	$1,266	$136	$321			$6,975

See Supplemental Information (C) (21) for explanation of transfers and other accounts involved.

Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve Accruals, Retirements, and Transfers
From April 1, 1993 to December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Sub. - Acct.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.		Cable & Wire Facilities Assets									
2.	4110-4120	Poles	$15,392	$9,740	$86	$1,845	$1,577	$351			$22,146
3.	4211-4212	Aerial Cable-Metallic	79,929	29,971	242	6,124	2,494	11			101,534
4.	4221-4222	Aerial Cable-Non Metallic	797	1,479	0	297	37	4			1,945
5.	4311-4312	Underground Cable-Metallic	59,012	19,781	148	2,543	1,563	73			74,907
6.	4321-4322	Underground Cable-Non Metallic	3,144	2,714	0	211	44	(2)			5,601
7.	4411-4412	Buried Cable-Metallic	25,768	12,220	41	1,109	159	1			36,761
8.	4421-4422	Buried Cable-Non Metallic	68	50	0	8	1	0			108
9.	4511-4512	Submarine Cable-Metallic	0	0	0	0	0	0			0
10.	4521-4522	Submarine Cable-Non Metallic	0	0	0	0	0	0			0
11.	4611-4612	Intrabuilding Network Cable-Metallic	16,846	4,411	4	786	203	(3)			20,268
12.	4621-4622	Intrabuilding Network Cable-Non Metallic	482	597	0	71	5	0			1,004
13.	4710-4720	Aerial Wire	1,483	815	0	352	171	0			1,774
14.	4810-4820	Conduit Systems	22,559	4,359	0	209	119	0			26,589
15.		Total Cable & Wire Facilities Assets	$225,480	$86,137	$521	$13,555	$6,373	$435			$292,837

See Supplemental Information (C) (21) for explanation of transfers and other accounts involved.

Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve Accruals, Retirements, and Transfers
From April 1, 1993 to December 31, 1995
(Dollars in Thousands)

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-3.3
Page 5 of 5
Witness Responsible:
R. C. Coogan

								Transfers/Reclassifications			
Line No.	Sub. - Acct.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Amount	Explanation of Transfers #	Other Accts. Involved #	Ending Balance
1.		Amortizable Assets									
2.	3410.1000 -9000	Capital Leases	$5,533	$4,665	$0	$151	$0	$0			$10,047
3.	3420.1000	Leasehold Improvements	6,829	4,013	0	1,041	1	135			9,936
4.	3500.0000	Intangibles	1	0	0	0	0	0			1
5.		Total Amortizable Assets	$12,363	$8,678	$0	$1,192	$1	$135			$19,984

See Supplemental Information (C) (21) for explanation of transfers and other accounts involved.

Individual lines may not crosstotal due to rounding.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve and Expense for Lease Property
(Total Company Regulated)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Identification or Reference Number	Account Number	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amortization Expense	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
#1002-C	3410	Acc. Depreciation-Capital Leases	$424	$171	84	$40	Straight line	Yes
#1001-C	3410	Acc. Depreciation-Capital Leases	200	57	84	29	Straight line	Yes
#1205	3410	Acc. Depreciation-Capital Leases	2,450	295	76	70	Straight line	Yes
#1202	3410	Acc. Depreciation-Capital Leases	10,645	2,110	360	377	Straight line	Yes
#1201	3410	Acc. Depreciation-Capital Leases	15,472	4,998	359	674	Straight line	Yes
#1228	3410	Acc. Depreciation-Capital Leases	8,194	748	264	381	Straight line	Yes
#1214	3420	Acc. Depreciation-Leasehold Impmt.	189	187	N/A	N/A	Straight line	Yes
#1222	3420	Acc. Depreciation-Leasehold Impmt.	830	798	89	110	Straight line	Yes
#1202	3420	Acc. Depreciation-Leasehold Impmt.	165	32	261	7	Straight line	Yes
#1221	3420	Acc. Depreciation-Leasehold Impmt.	10	10	N/A	N/A	Straight line	Yes
#1206	3420	Acc. Depreciation-Leasehold Impmt.	1,407	1,407	86	193	Straight line	Yes
#1209	3420	Acc. Depreciation-Leasehold Impmt.	123	123	N/A	N/A	Straight line	Yes
#1210	3420	Acc. Depreciation-Leasehold Impmt.	1,468	1,405	71	247	Straight line	Yes
#1219	3420	Acc. Depreciation-Leasehold Impmt.	59	59	N/A	N/A	Straight line	Yes
#1208	3420	Acc. Depreciation-Leasehold Impmt.	324	324	N/A	N/A	Straight line	Yes
#1003-P	3420	Acc. Depreciation-Leasehold Impmt.	55	55	N/A	N/A	Straight line	Yes

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation Reserve and Expense for Lease Property
(Total Company Regulated)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Identification or Reference Number	Account Number	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amortization Expense	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
#1220	3420	Acc. Depreciation-Leasehold Impmt.	11	1	N/A	N/A	Straight line	Yes
#1213	3420	Acc. Depreciation-Leasehold Impmt.	46	44	37	14	Straight line	Yes
#1223	3420	Acc. Depreciation-Leasehold Impmt.	125	9	355	4	Straight line	Yes
#1224	3420	Acc. Depreciation-Leasehold Impmt.	122	11	297	5	Straight line	Yes
#1223.1	3420	Acc. Depreciation-Leasehold Impmt.	2	1	28	1	Straight line	Yes
#1201	3420	Acc. Depreciation-Leasehold Impmt.	11,384	3,994	302	447	Straight line	Yes
#1228	3420	Acc. Depreciation-Leasehold Impmt.	1,289	345	105	145	Straight line	Yes
ADJUSTMENT: (1) (NOTE 1)	3420	Acc. Depreciation-Leasehold Impmt.	0	(429)	N/A	(32)		
		TOTAL:	$54,995	$16,755		$2,712		

NOTE #1: DIFFERENCE IN AGGREGATE AND DETAIL ACCOUNTING SYSTEMS .
() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Construction Work in Progress
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-4

Witness Responsible:
R. C. Coogan

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs: Construc. Dollars (D)	Accumulated Costs: AFDC Capitalized (E)	Accumulated Costs: Total Cost (F=D+E)	Allocation Factor (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
		NOT APPLICABLE						
	Total CWIP Projects							

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Construction Work in Progress - Percent Complete(Time)
As of December 31, 1995

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Elapsed Days: Beginning to Date Certain (E)	Elapsed Days: Beginning to Estimated Completion (F)	Date Certain % Completion (G=E/F)

NOT APPLICABLE

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Construction Work in Progress - Percent Complete(Dollars)
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-4.2
Page 1 of 1
Witness Responsible:
R. C. Coogan

		Most Recent Budget Estimate				Project Expenditures As of Date Certain		Date Certain % Completion	
Line No. (A)	Project No. (B)	Constr. Dollars (C)	AFUDC (D)	Total (E)= (C)+(D)	Constr. Dollars Trended (F)	Constr. Dollars (G)	Constr. Dollars Trended (H)	Constr. Dollars (I)= (G/C)	Constr. Dollars Trended (J)= (H/F)

NOT APPLICABLE

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Allowance for Working Capital
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company Regulated	Allocation Factor	Jurisdiction

SCHEDULE WAIVED PER ENTRY ISSUED
IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Miscellaneous Working Capital Items
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-5.1
Page 1 of 1
Witness Responsible:
R. C. Coogan

		13 Month Average for Test Year			Date Certain Balance		
Line No.	Description	Total Company Regulated (1)	Allocation % (2)	Jurisdiction (3)	Total Company Regulated (4)	Allocation % (5)	Jurisdiction (6)

SCHEDULE WAIVED PER ENTRY ISSUED
IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Other Rate Base Items Summary
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPB6, WPB6a

Schedule B-6
Page 1 of 1
Witness Responsible:
R. C. Coogan

Line No.	Account No.	Description	Total Company Regulated (1)	Allocation Factor (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
1.	Investment Tax Credits: (See Note)						
2.	4320.0000	Pre-1971 3% Credit	$1	0.6014	$1		$1
3.	4320.0000	1971 4% Credit	606	0.6014	365	(365)	0
4.	4320.0000	1975 6% Additional Credit	5,406	0.6014	3,251	(3,251)	0
5.	4320.0000	1981 10% Credit on Recovery Property	8,478	0.6014	5,099	(5,099)	0
6.		ITC Tax Benefits Sold		0.6014	0	0	0
7.		Other		0.6014	0	0	0
8.		Total Investment Tax Credits	$14,491	0.6014	$8,715	($8,715)	$1
9.	Deferred Income Taxes:						
10.	Current Deferred Taxes						
11.	4100.1000	Accelerated Amortization	$0	0.3485	$0		$0
12.	4100.2100	Vacation Pay	(417)	0.3485	(145)		(145)
13.	4100.2300	Lien Date	0	0.3485	0		0
14.	4100.2900	Other	(12,661)	0.3485	(4,412)		(4,412)
15.	4100.0000	Total Current Deferred Taxes	($13,078)	0.3485	($4,558)		($4,558)
16.	Non-current Deferred Taxes						
17.	4340.1000	Accelerated Amortization	150,923	0.6141	92,676		92,676
18.	4340.2900	Other	(25,829)	0.6141	(15,861)		(15,861)
19.	4340.0000	Total Non-current deferred Taxes	$125,093	0.6141	$76,815		$76,815
20.		ACRS Tax Benefits Sold					
21.		Other					
22.		Total Deferred Income Taxes	$112,015	0.6451	$72,257		$72,257
23.	4040.0000	Customer Deposits	$1,266	0.6080	$770		$770
24.		Total Other Rate Base Items					$73,028

Note: Part-64 does not allocate Investment Tax Credits between Regulated and Non-regulated. The Deferred Income Tax Regulated Factor was used to derive the regulated portion of Investment Tax Credits.

() Denotes negative amount.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjustments to Other Rate Base Items
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Total Company Regulated Adjustment	Allocation Factor	Jurisdictional Adjustment
1.	Investment Tax Credits (See Note)				
2.	4320.0000	Unamortized Operating Investment Tax Credits - Net	($14,490)	0.6014	($8,715)

Description and Purpose of Adjustment

3. To recognize that under the Revenue Act of 1971 and the Tax Reduction Act of 1975, the Company elected the service life flow-through to income option (Option 2) for Investment Tax Credit.

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Contributions in Aid of Construction by Accounts and Subaccounts
As of December 31, 1995
(Dollars in Thousands)

Data: X Actual__Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Account No.	Account Title	Total Company Regulated	Allocation Factor	Allocated Total	Adjustments	Adjusted Jurisdiction
		Cincinnati Bell Telephone Company does not have Contributions in Aid of Construction at the present time.					
	TOTAL						

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-7

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation*
1.	Rate Base			
2.	1220.1xxx	Material and Supplies	0.5953	
3.	2110.0000	Land & Support Assets	0.5649	
4.	2210.0000	COE Switching Equipment	0.6803	
5.	2220.0000	COE Operator Equipment	0.7104	
6.	2230.0000	COE Transmission Equipment	0.5520	
7.	2310.0000	Information Orig/Term Equip.	0.6096	
8.	2410.0000	Cable & Wire Facilities	0.6022	
9.	2680.0000	Tangible Assets	0.5709	
10.	2690.0000	Intangible Assets	0.5039	
11.	4040.0000	Customer Deposits	0.6080	
12.	4100.0000	Net Cur. Def. Oper. Inc. Taxes	0.3485	
13.	4340.0000	Net Noncur. Def. Op. Inc. Tx.	0.6141	
14.	Reserve 3100.			
15.		Support Assets	0.5782	
16.		COE Switching Equipment	0.6835	
17.		COE Operator Equipment	0.7103	
18.		COE Transmission Equipment	0.5553	
19.		Information Orig/Term Equip.	0.6060	
20.		Cable & Wire Facilities	0.6026	
21.	3200	Acc Dep-Plt Held / Future Use	0.0000	
22.	3400	Acc Amortization-Tangible	0.5706	
23.	3500	Acc Amortization-Intangible	0.0000	
24.	3600	Acc Amortization-Other	0.0000	
25.	Operating Income			
26.	5001	Basic Area Revenue	0.8646	
27.	5002	Optional Extended Area Revenue	0.4350	

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-7
Page 2 of 3
Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation*
28.	5004	Other Mobile Services Revenue	1.0000	
29.	5010	Public Telephone Revenue	0.7927	
30.	5040	Local Private Line Revenue	0.8834	
31.	5050	Customer Premises Revenue	1.0000	
32.	5060	Other Local Exchange Revenue	0.8258	
33.	5081	End User Revenue	0.0000	
34.	5082	Switched Access Revenue	0.0000	
35.	5083	Special Access Revenue	0.0000	
36.	5084	State Access Revenue	0.8805	
37.	5100	LD Message Revenue	0.4098	
38.	5111	LD Inward Only	1.0000	
39.	5112	LD Outward Only	0.8636	
40.	5121	Subvce. LD Pvt. Netwk. Revenue	0.8724	
41.	5122	Vce. LD Pvt. Netwk. Revenue	0.5149	
42.	5123	Audio LD Pvt. Netwk. Revenue	0.0000	
43.	5124	Video LD Pvt. Netwk. Revenue	0.0000	
44.	5125	Digital LD Pvt. Netwk. Revenue	0.7696	
45.	5126	LD Pvt. Netwk. Switching Rev.	0.0000	
46.	5128	Other LD Pvt. Netwk. Switch.	0.0000	
47.	5160	Other LD Revenue	0.8387	
48.	5169	Other LD Revenue Settlements	-0.0338	
49.	5230	Directory Revenue	0.8007	
50.	5240	Rent Revenue	0.2868	
51.	5261	Specl. Billing Arrangemt. Rev.	1.0642	
52.	5262	Customer Operations Revenue	1.0000	
53.	5263	Plant Operations Revenue	0.0000	
54.	5264	Oth. Incidental Reg. Revenue	0.8388	
55.	5269	Other Revenue Settlements	0.0000	
56.	5270	Carrier Billing&Collection Rev	0.0002	
57.	5301	Uncollect. Revenue-Telecomm.	0.4857	
58.	6110	Network Support Expense	0.6501	
59.	6120	General Support Expense	0.5628	
60.	6200	COE Expense	0.6234	
61.	6310	Information Orig/Term Expense	0.6100	
62.	6410	Cable&Wire Facilities Expense	0.5995	
63.	6510	Other Prop. Plant & Equip. Expense	0.8638	
64.	6530	Network Operating Expense	0.6117	

Cincinnati Bell Telep[illegible] Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation*
65.	6540	Access Expense	0.0000	
66.	6560	Deprec. & Amortization Expense	0.6060	
67.	6610	Marketing Expense	0.6025	
68.	6620	Customer Services Expense	0.6340	
69.	6710	Executive & Planning Expense	0.6197	
70.	6720	General & Admin Expense	0.6284	
71.	7230	State & Local Tax	0.5497	
72.	7240	Other Operating Tax	0.6831	
73.	7210.2	ITC Amortization	0.6014	
74.		Miscellaneous Income Adjust.	0.6000	
75.		Depreciation Adjustment	0.6092	
76.		Surplus Deferred Tax Gross-Up	0.6224	
77.	7320,7500	FIT Allowance/Disallowance	0.6233	
78.	7100,7350	Expense Allowance/Disallowance	0.7491	
79.	Non Operating Income			
80.	7340	Allowable Funds Used / Constr.	0.6482	
81.	7370	Contributions & Memberships	0.6323	
82.	7520	Interest - Capitalized Leases	0.6371	
83.	7500	All Other Int. & Rel. Items	0.5803	

* Allocation based on the May 1987 NARUC-FCC Separations Manual.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Statistics

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-7.1
Page 1 of 4
Witness Responsible:
R. C. Coogan

Line No. (A)	Allocation Factor (B)		Statistic Total Company Regulated (C)	Adjustment to Total Company Regulated Statistic (D)	Adjusted Statistic for Total Company Regulated (E=C+D)	Statistic for Rate Area (F)	Allocation Factor (G=F/E)
1.	Rate Base						
2.	1220.1xxx	Material and Supplies	$6,793,737		$6,793,737	$4,044,328	0.5953
3.	2110.0000	Land & Support Assets	223,069,351		223,069,351	126,009,317	0.5649
4.	2210.0000	COE Switching Equipment	305,442,708		305,442,708	207,780,472	0.6803
5.	2220.0000	COE Operator Equipment	4,398,555		4,398,555	3,124,747	0.7104
6.	2230.0000	COE Transmission Equipment	257,591,084		257,591,084	142,178,975	0.5520
7.	2310.0000	Information Orig/Term Equip.	12,348,544		12,348,544	7,528,019	0.6096
8.	2410.0000	Cable & Wire Facilities	605,235,341		605,235,341	364,490,682	0.6022
9.	2680.0000	Tangible Assets	54,994,852		54,994,852	31,396,071	0.5709
10.	2690.0000	Intangible Assets	48		48	24	0.5039
11.	4040.0000	Customer Deposits	(1,265,628)		(1,265,628)	(769,519)	0.6080
12.	4100.0000	Net Cur. Def. Oper. Inc. Taxes	13,078,369		13,078,369	4,557,612	0.3485
13.	4340.0000	Net Noncur. Def. Op. Inc. Tx.	(125,093,369)		(125,093,369)	(76,815,026)	0.6141
14.	Reserve 3100.						
15.		Support Assets	(87,304,706)		(87,304,706)	(50,476,044)	0.5782
16.		COE Switching Equipment	(95,849,475)		(95,849,475)	(65,513,278)	0.6835
17.		COE Operator Equipment	(3,045,092)		(3,045,092)	(2,162,985)	0.7103
18.		COE Transmission Equipment	(116,065,651)		(116,065,651)	(64,455,092)	0.5553
19.		Information Orig/Term Equip.	(5,764,147)		(5,764,147)	(3,504,511)	0.6080
20.		Cable & Wire Facilities	(292,636,723)		(292,636,723)	(176,342,175)	0.6026
21.	3200	Acc Dep-Plt Held / Future Use	$0		$0	$0	0.0000
22.	3400	Acc Amortization-Tangible	(16,756,200)		(16,756,200)	(9,561,811)	0.5706
23.	3500	Acc Amortization-Intangible	0		0	0	0.0000
24.	3600	Acc Amortization-Other	0		0	0	0.0000

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Statistics

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No. (A)	Allocation Factor (B)		Statistic Total Company Regulated (C)	Adjustment to Total Company Regulated Statistic (D)	Adjusted Statistic for Total Company Regulated (E=C+D)	Statistic for Rate Area (F)	Allocation Factor (G=F/E)
25.	Operating Income						
26.	5001	Basic Area Revenue	113,567,949		113,567,949	98,186,171	0.8646
27.	5002	Optional Extended Area Revenue	17,070,744		17,070,744	7,425,999	0.4350
28.	5004	Other Mobile Services Revenue	3,409		3,409	3,409	1.0000
29.	5010	Public Telephone Revenue	8,381,307		8,381,307	6,643,571	0.7927
30.	5040	Local Private Line Revenue	4,774,741		4,774,741	4,218,107	0.8834
31.	5050	Customer Premises Revenue	98		98	98	1.0000
32.	5060	Other Local Exchange Revenue	35,587,572		35,587,572	29,389,015	0.6258
33.	5081	End User Revenue	21,166,028		21,166,028	0	0.0000
34.	5082	Switched Access Revenue	24,618,873		24,618,873	0	0.0000
35.	5083	Special Access Revenue	9,561,031		9,561,031	0	0.0000
36.	5084	State Access Revenue	15,001,335		15,001,335	13,206,203	0.8805
37.	5100	LD Message Revenue	4,934,246		4,934,246	2,021,835	0.4098
38.	5111	LD Inward Only	13,784		13,784	13,784	1.0000
39.	5112	LD Outward Only	3,936		3,936	3,399	0.8636
40.	5121	Subvce. LD Pvt. Netwk. Revenue	2,713		2,713	2,367	0.8724
41.	5122	Vce. LD Pvt. Netwk. Revenue	158,213		158,213	81,461	0.5149
42.	5123	Audio LD Pvt. Netwk. Revenue	0		0	0	0.0000
43.	5124	Video LD Pvt. Netwk. Revenue	61,194		61,194	0	0.0000
44.	5125	Digital LD Pvt. Netwk. Revenue	251,330		251,330	198,443	0.7896
45.	5126	LD Pvt. Netwk. Switching Rev.	0		0	0	0.0000
46.	5128	Other LD Pvt. Netwk. Switch.	0		0	0	0.0000
47.	5160	Other LD Revenue	728,017		728,017	610,553	0.8387
48.	5169	Other LD Revenue Settlements	10,034,689		10,034,689	(338,680)	(0.0338)
49.	5230	Directory Revenue	12,313,821		12,313,821	9,859,491	0.8007
50.	5240	Rent Revenue	554,622		554,622	159,092	0.2868
51.	5261	Specl. Billing Arrangemt. Rev.	(21,159)		(21,159)	(22,518)	1.0642
52.	5262	Customer Operations Revenue	13,049		13,049	13,049	1.0000
53.	5263	Plant Operations Revenue	0		0	0	0.0000
54.	5264	Oth. Incidental Reg. Revenue	888,459		888,459	745,199	0.8388

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Statistics

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-7.1
Page 3 of 4
Witness Responsible:
R. C. Coogan

Line No. (A)	Allocation Factor (B)		Statistic Total Company Regulated (C)	Adjustment to Total Company Regulated Statistic (D)	Adjusted Statistic for Total Company Regulated (E=C+D)	Statistic for Rate Area (F)	Allocation Factor (G=F/E)
55.	5269	Other Revenue Settlements	0		0	0	0.0000
56.	5270	Carrier Billing&Collection Rev	6,709,057		6,709,057	1,560	0.0002
57.	5301	Uncollect. Revenue-Telecomm.	2,128,474		2,128,474	1,033,770	0.4857
58.	6110	Network Support Expense	657,704		657,704	427,560	0.6501
59.	6120	General Support Expense	21,777,508		21,777,508	12,256,158	0.5628
60.	6200	COE Expense	30,313,721		30,313,721	18,898,555	0.6234
61.	6310	Information Orig/Term Expense	11,390,061		11,390,061	6,947,371	0.6100
62.	6410	Cable&Wire Facilities Expense	34,154,037		34,154,037	20,474,292	0.5995
63.	6510	Other Prop. Plant & Equip. Expense	(12,538)		(12,538)	(11,081)	0.8838
64.	6530	Network Operating Expense	28,087,329		28,087,329	17,181,303	0.6117
65.	6540	Access Expense	0		0	0	0.0000
66.	6560	Deprec. & Amortization Expense	105,357,316		105,357,316	63,845,074	0.6060
67.	6610	Marketing Expense	13,834,209		13,834,209	8,334,683	0.6025
68.	6620	Customer Services Expense	52,956,117		52,956,117	33,576,150	0.6340
69.	6710	Executive & Planning Expense	8,047,975		8,047,975	4,987,609	0.6197
70.	6720	General & Admin Expense	140,465,057		140,465,057	88,267,234	0.6284
71.	7230	State & Local Tax	815,299		815,299	448,190	0.5497
72.	7240	Other Operating Tax	52,560,192		52,560,192	35,901,467	0.6831
73.	7210.2	ITC Amortization	(1,318,170)		(1,318,170)	(792,799)	0.6014
74.		Miscellaneous Income Adjust.	497,021		497,021	298,226	0.6000
75.		Depreciation Adjustment	3,411,911		3,411,911	2,078,459	0.6092
76.		Surplus Deferred Tax Gross-Up	(4,898,923)		(4,898,923)	(3,049,028)	0.6224
77.	7320,7500	FIT Allowance/Disallowance	3,012,684		3,012,684	1,877,899	0.6233
78.	7100,7350	Expense Allowance/Disallowance	305,461		305,461	228,812	0.7491

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Allocation Statistics

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-7.1

Witness Responsible:
R. C. Coogan

Line No. (A)	Allocation Factor (B)		Statistic Total Company Regulated (C)	Adjustment to Total Company Regulated Statistic (D)	Adjusted Statistic for Total Company Regulated (E=C+D)	Statistic for Rate Area (F)	Allocation Factor (G=F/E)
79.	Non Operating Income						
80.	7340	Allowable Funds Used / Constr.	1,371,825		1,371,825	889,221	0.6482
81.	7370	Contributions & Memberships	291,760		291,760	184,476	0.6323
82.	7520	Interest - Capitalized Leases	4,689,525		4,689,525	2,987,611	0.6371
83.	7500	All Other Int. & Rel. Items	20,625,967		20,625,967	11,969,600	0.5803

() Denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Explanation of Changes in Allocation Procedures

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule B-7.2

Witness Responsible:
R. C. Coogan

Line No.	Account No Description	Procedures Approved in Prior Case	Rationale for Change

The allocation methodology utilized in Schedules B-7 and B-7.1 is consistent with the methodology used in the Company's last rate case, Commission Order dated 05/05/94 in Case No. 93-432-TP-ALT.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Mirrored CWIP Allowances

Data: x Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No. (A)	Project No. (B)	Description of Project (C)	Prior Case Reference(s) (D)	Effective Date of Rates Including CWIP (E)	In Service Date of Project (F)	Allowance Included in Rates (G)

Not Applicable

Cincinnati Bell Telephone Company did not include any CWIP projects in rates which were placed in service between the Date Certain of the last case and the Date Certain of this case.

Section C

Operating Income

Company	*Cincinnati Bell Telephone Company*
Case No.	96-899-TP-ALT
Test Year	1/1/95 - 12/31/95
Date Certain	12/31/95

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjusted Test Year Operating Income
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-2

Witness Responsible:
R. C. Coogan

Line No.	Description	Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1.	Operating Revenues			
2.	Local Network Service Revenues	$287,001	$1,119	$288,120
3.	Network Access Service Revenues	26,679		26,679
4.	Long Distance Network Services Revenues	5,270		5,270
5.	Miscellaneous Revenues	21,494	(13,350)	8,143
6.	Gross Operating Revenues	$340,443	($12,231)	$328,212
7.	Uncollectible Revenues	1,034		1,034
8.	Net Operating Revenues	$339,409	($12,231)	$327,178
9.	Operating Expenses			
10.	Operation and Maintenance Expense	211,524	($20,153)	191,371
11.	Depreciation	63,845	4,281	68,127
12.	Taxes Other Than Income Taxes	35,901	53	35,954
13.	Income Taxes	3,780	1,284	5,064
14.	Total Operating Expenses	$315,051	(14,535)	$300,516
15.	Net Operating Income	$24,358	$2,303	$26,662

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Schedule C-2.1

Witness Responsible:
R. C. Coogan

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC2.1

Line No.	Acct. No.	Account Title	Unadjusted Total Utility Regulated (1)	Allocation Factor (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Description (4)
1.	5001	Basic Area Revenue	$224,293	0.8646	$193,914	B-7, Line 26
2.	5002	Optional Extended Area Revenue	32,902	0.4350	14,313	B-7, Line 27
3.	5004	Other Mobile Services Revenue	5	1.0000	5	B-7, Line 28
4.	5010	Public Telephone Revenue	16,300	0.7927	12,920	B-7, Line 29
5.	5040	Local Private Line Revenue	9,156	0.8834	8,089	B-7, Line 30
6.	5050	Customer Premises Revenue	0	1.0000	0	B-7, Line 31
7.	5060	Other Local Exchange Revenue	69,943	0.8258	57,760	B-7, Line 32
8.	Local Network Service Revenues		$352,598	0.8140	$287,001	*
9.	5081	End User Revenue	41,830	0.0000	0	B-7, Line 33
10.	5082	Switched Access Revenue	51,727	0.0000	0	B-7, Line 34
11.	5083	Special Access Revenue	18,729	0.0000	0	B-7, Line 35
12	5084	State Access Revenue	30,301	0.8805	26,679	B-7, Line 36
13.	Network Access Service Revenues		$142,587	0.1871	$26,679	*
14.	5100	LD Message Revenue	10,072	0.4098	4,127	B-7, Line 37
15.	5111	LD Inward Only	28	1.0000	28	B-7, Line 38
16.	5112	LD Outward Only	9	0.8636	7	B-7, Line 39
17.	5121	Subvcs. LD Pvt. Netwk. Revenue	6	0.8724	5	B-7, Line 40
18.	5122	Vce. LD Pvt. Netwk. Revenue	341	0.5149	175	B-7, Line 41
19.	5123	Audio LD Pvt. Netwk. Revenue	0	0.0000	0	B-7, Line 42
20.	5124	Video LD Pvt. Netwk. Revenue	122	0.0000	0	B-7, Line 43
21.	5125	Digital LD Pvt. Netwk. Revenue	554	0.7896	437	B-7, Line 44
22.	5126	LD Pvt. Netwk. Switching Rev.	0	0.0000	0	B-7, Line 45
23.	5128	Other LD Pvt. Netwk. Switch.	$0	0.0000	$0	B-7, Line 46
24.	5160	Other LD Revenue	1,426	0.8387	1,196	B-7, Line 47
25.	5169	Other LD Revenue Settlements	20,909	(0.0338)	(706)	B-7, Line 48

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Witness Responsible:
R. C. Coogan

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC2.1

Line No.	Acct. No.	Account Title	Unadjusted Total Utility Regulated (1)	Allocation Factor (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Description (4)
26.		Long Distance Network Services Revenues	$33,466	0.1575	$5,270	*
27.	5230	Directory Revenue	24,514	0.8007	19,628	B-7, Line 49
28.	5240	Rent Revenue	1,043	0.2868	299	B-7, Line 50
29.	5261	Specl. Billing Arrangemt. Rev.	41	1.0642	43	B-7, Line 51
30.	5262	Customer Operations Revenue	73	1.0000	73	B-7, Line 52
31.	5263	Plant Operations Revenue	0	0.0000	0	B-7, Line 53
32.	5264	Oth. Incidental Reg. Revenue	1,725	0.8388	1,447	B-7, Line 54
33.	5269	Other Revenue Settlements	0	0.0000	0	B-7, Line 55
34.	5270	Carrier Billing&Collection Rev	14,111	0.0002	3	B-7, Line 56
35.		Miscellaneous Revenues	$41,506	0.5178	$21,494	*
36.		Gross Operating Revenues	$570,157	0.5971	$340,443	*
37.	5301	Uncollect. Revenue-Telecomm.	2,128	0.4857	1,034	B-7, Line 57
38.	5302	Uncollect. Revenue-Other	0	0.4857	0	
39.		Uncollectible Revenues	$2,128	0.4857	$1,034	*
40.		Net Operating Revenues	$568,028	0.5975	$339,409	*
41.	6112	Motor Vehicle Expense	$311	0.6501	$202	B-7, Line 58
42.	6115	Garage Work Equipment Expense	43	0.6501	28	B-7, Line 58
43.	6116	Other Equipment Expense	304	0.6501	198	B-7, Line 58
44.	6121	Land and Building Expense	15,674	0.5628	8,821	B-7, Line 59
45.	6122	Furniture and Artworks Expense	345	0.5628	194	B-7, Line 59
46.	6123	Office Equipment Expense	963	0.5628	542	B-7, Line 59

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Witness Responsible:
R. C. Coogan

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC2.1

Line No.	Acct. No.	Account Title	Unadjusted Total Utility Regulated (1)	Allocation Factor (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Description (4)
47.	6124	General Purpose Computer Exp.	4,796	0.5628	2,699	B-7, Line 59
48.	6211	Analog Electronic Expense	2,135	0.6234	1,331	B-7, Line 60
49.	6212	Digital Electronic Expense	16,412	0.6234	10,232	B-7, Line 60
50.	6215	Electro-Mech. Switching Exp.	1	0.6234	1	B-7, Line 60
51.	6220	Operator Systems Expense	292	0.6234	182	B-7, Line 60
52.	6231	Radio Systems Expense	27	0.6234	17	B-7, Line 60
53.	6232	Circuit Equipment Expense	11,447	0.6234	7,136	B-7, Line 60
54.	6351	Public Tel. Term. Equip. Exp.	2,076	0.6100	1,266	B-7, Line 61
55.	6362	Other Term. Equip. Exp.	9,314	0.6100	5,681	B-7, Line 61
56.	6411	Pole Expense	3,549	0.5995	2,127	B-7, Line 62
57.	6421	Aerial Cable Expense	14,852	0.5995	8,904	B-7, Line 62
58.	6422	Underground Cable Expense	6,301	0.5995	3,777	B-7, Line 62
59.	6423	Buried Cable Expense	6,906	0.5995	4,140	B-7, Line 62
60.	6424	Submarine Cable Expense	0	0.5995	0	B-7, Line 62
61.	6426	Intrabuilding Ntwk. Cable Exp.	1,492	0.5995	894	B-7, Line 62
62.	6431	Aerial Wire Expense	127	0.5995	76	B-7, Line 62
63.	6441	Conduit Systems Expense	926	0.5995	555	B-7, Line 62
64.	6511	Prop. Held For Fut. Telecomm.	0	0.8838	0	B-7, Line 63
65.	6512	Provisioning Expense	(13)	0.8838	(11)	B-7, Line 63
66.	6531	Power Expense	1,717	0.6117	1,050	B-7, Line 64
67.	6532	Network Administration Exp.	5,142	0.6117	3,145	B-7, Line 64
68.	6533	Testing Expense	9,903	0.6117	6,058	B-7, Line 64
69.	6534	Plant Operations Admin. Exp.	6,488	0.6117	3,969	B-7, Line 64
70.	6535	Engineering Expense	4,837	0.6117	2,959	B-7, Line 64
71.	6611	Product Management Expense	5,999	0.6025	3,614	B-7, Line 67
72.	6612	Sales Expense	5,804	0.6025	3,497	B-7, Line 67
73.	6613	Product Advertising Expense	2,031	0.6025	1,223	B-7, Line 67
74.	6621	Call Completion Services Exp.	4,151	0.6340	2,632	B-7, Line 68
75.	6622	Number Services Expense	13,218	0.6340	8,381	B-7, Line 68

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC2.1

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Unadjusted Total Utility Regulated (1)	Allocation Factor (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Description (4)
76.	6623	Customer Services Expense	35,587	0.6340	22,564	B-7, Line 68
77.	6711	Executive Expense	2,827	0.6197	1,752	B-7, Line 69
78.	6712	Planning Expense	5,221	0.6197	3,236	B-7, Line 69
79.	6721	Accounting and Finance Expense	7,958	0.6284	5,001	B-7, Line 70
80.	6722	External Relations Expense	6,254	0.6284	3,930	B-7, Line 70
81.	6723	Human Resources Expense	6,279	0.6284	3,946	B-7, Line 70
82.	6724	Information Management Expense	39,163	0.6284	24,610	B-7, Line 70
83.	6725	Legal Expense	1,962	0.6284	1,233	B-7, Line 70
84.	6726	Procurement Expense	1,635	0.6284	1,028	B-7, Line 70
85.	6728	Oth. Genl. and Admin. Exp.	77,213	0.6284	48,520	B-7, Line 70
86.	6790	Prov. for Uncollect. Notes Rec	0	0.6284	0	B-7, Line 70
87.	7110	Income from Custom Work	0	0.7491	0	B-7, Line 78
88.	7130	Ret. Nonreg. Use of Reg. Facil	0	0.7491	0	B-7, Line 78
89.	7140	Gains and Losses Foreign Exch.	0	0.7491	0	B-7, Line 78
90.	7150	Gains/Losses Disp. Land and Artwks	2	0.7491	1	B-7, Line 78
91.	7160	Other Oper. Gains and Losses	(248)	0.7491	(186)	B-7, Line 78
92.	Operation and Maintenance Expense		$341,918	0.6186	$211,524	*
93.	6561	Depreciation Exp.-Telecommun.	102,260	0.6060	61,968	B-7, Line 66
94.	6562	Depr. Exp. Prop. Held for Fut.	0	0.6060	0	B-7, Line 66
95.	6563	Amortization Exp. - Tangible	2,712	0.6060	1,644	B-7, Line 66
96.	6564	Amortization Exp. - Intangible	0	0.6060	0	B-7, Line 66
97.	6565	Amortization Exp. - Other	385	0.6060	233	B-7, Line 66
98.	Depreciation		$105,357	0.6060	$63,845	*
99.	7240.1000	Property Taxes	33,250	0.6831	22,711	B-7, Line 72
100.	7240.3000	Gross Receipts Taxes	19,307	0.6831	13,188	B-7, Line 72

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC2.1

Witness Responsible:
R. C. Coogan

Line No.	Acct. No.	Account Title	Unadjusted Total Utility Regulated (1)	Allocation Factor (2)	Unadjusted Jurisdiction (3)	Allocation Code/ Description (4)
101.	7240.6000	Other Taxes	3	0.6831	2	B-7, Line 72
102.	Taxes Other Than Income Taxes		$52,560	0.6831	$35,901	*
103.	7230#	Oper. State & Loc. Inc. Taxes	391	0.5497	215	B-7, Line 71
104.		Operating Federal Income Taxes(C4.1)	12,914	0.2761	3,565	*
105.	Income Taxes		$13,304	0.2841	$3,780	*
106.		Total Operating Expenses	$513,139	0.6140	$315,051	*
107.		Net Operating Income	$54,889	0.4438	$24,358	*

Includes income effect of applicable state and local tax provisions for deferred operating income taxes-net (Accts. 7250.1200 and 7250.2200)
* Allocation Percentage calculated by dividing Jurisdictional Amount by Total Regulated Utility Amount. ( ) Denotes Negative Amount.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC3.1 through WPC3.6

Witness Responsible:
R. C. Coogan

Line No.	Element of Operating Income	Depreciation of Capitalized Carrying Charges C-3.1	Discontinuance of $0.13 Sur-Credit Rider C-3.2	Gross Receipts Taxes - $0.13 Sur-Credit Rider C-3.3	Embedded IDC Depreciation Expense C-3.4	PUCO Depr. Rates and Reserve Deficiency Amortizations C-3.5	FCC Ordered X-Bar Reserve Amortization Ended 12/31/95 C-3.6
1.	Operating Revenues						
2.	Local Network Service Revenues		$1,119				
3.	Network Access Service Revenues						
4.	Long Distance Network Services Revenues						
5.	Miscellaneous Revenues						
6.	Gross Operating Revenues		1,119				
7.	Uncollectible Revenues						
8.	Net Operating Revenues		$1,119				
9.	Operating Expenses						
10.	Operation and Maintenance Expense						
11.	Depreciation	$40			$501	$4,155	($415)
12.	Taxes Other Than Income Taxes			$53			
13.	Income Taxes						
14.	Total Operating Expenses	$40		$53	$501	$4,155	($415)
15.	Net Operating Income	($40)	$1,119	($53)	($501)	($4,155)	$415

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC3.7 through WPC3.12

Witness Responsible:
R. C. Coogan

Line No.	Element of Operating Income	Wage Salary & Benefits Adjustment C-3.7	Rate Case Expense C-3.8	Three Year Amortization of Restructure Charge C-3.9	Interest Exp. Customer Deposits C-3.10	Sale of Tech. Center C-3.11	Operating Lease Expiration C-3.12
1.	Operating Revenues						
2.	Local Network Service Revenues						
3.	Network Access Service Revenues						
4.	Long Distance Network Services Revenues						
5.	Miscellaneous Revenues						
6.	Gross Operating Revenues						
7.	Uncollectible Revenues						
8.	Net Operating Revenues						
9.	Operating Expenses						
10.	Operation and Maintenance Expense	($7,018)	$429	($12,285)	$52	($207)	($617)
11.	Depreciation						
12.	Taxes Other Than Income Taxes						
13.	Income Taxes						
14.	Total Operating Expenses	($7,018)	$429	($12,285)	$52	($207)	($617)
15.	Net Operating Income	$7,018	($429)	$12,285	($52)	$207	$617

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC3.13 through WPC3.15

Witness Responsible:
R. C. Coogan

Line No.	Element of Operating Income	Directory Advertising C-3.13	Lobbying C-3.14	Kentucky Income Taxes C-3.15	Federal Income Taxes C-3.16	Total Adjustments
1.	Operating Revenues					
2.	Local Network Service Revenues					$1,119
3.	Network Access Service Revenues					
4.	Long Distance Network Services Revenues					
5.	Miscellaneous Revenues	($13,350)				(13,350)
6.	Gross Operating Revenues					
7.	Uncollectible Revenues					
8.	Net Operating Revenues	($13,350)				($12,231)
9.	Operating Expenses					
10.	Operation and Maintenance Expense		($507)			($20,153)
11.	Depreciation					4,281
12.	Taxes Other Than Income Taxes					53
13.	Income Taxes			$45	$1,240	1,264
14.	Total Operating Expenses		($507)	$45	$1,240	($14,535)
15.	Net Operating Income	($13,350)	$507	($45)	($1,240)	$2,303

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Depreciation of Capitalized Carrying Charges
For the Twelve Months Ended December 31, 1995
(Dollars In Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.1

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To include in test year operating expense the depreciation of the capitalized carrying charges accrued on the dollar value of the projects that were included as CWIP in Case No. 84-1272-TP-AIR. The carrying charges were accrued during the period that the $0.13 sur-credit rider was in effect as stipulated in Case No. 93-432-TP-ALT.	
Total Adjustment	($40)
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	($40)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Discontinuance of $0.13 Sur-Credit Rider
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.2

Schedule C-3.2
Page 1 of 1
Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating revenues to reflect the discontinuance of the $0.13 sur-credit rider that was stipulated in Case No. 93-432-TP-ALT.	
Total Adjustment	$1,119
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	$1,119

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Gross Receipts Taxes Associated with $0.13 Sur-Credit Rider
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.3

Schedule C-3.3

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating expenses to recognize increased Gross Receipts Taxes associated with the discontinuance of the $0.13 Sur-Credit Rider that was stipulated in Case No. 93-432-TP-ALT.	
Total Adjustment	($53)
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	($53)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Embedded IDC Depreciation Expense
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.4

Schedule C-3.4
Page 1 of 1
Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating expenses to recognize the depreciation of the embedded capitalized IDC on short-term intra-state construction.	
Total Adjustment	($501)
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	($501)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
PUCO Intra-state Depreciation Rates and Reserve Deficiency Amortization
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.5

Schedule C-3.5

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating expenses to recognize the PUCO prescribed depreciation rates and the annual amortization amounts for the PUCO reserve deficiencies.	
Total Adjustment	($4,155)
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	($4,155)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
FCC Ordered Jan. 1, 1994 X-Bar Reserve Balance Amortization - Ended December 31, 1995
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.6

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating expenses to recognize the discontinuance of the FCC ordered X-Bar reserve amortization as of December 31, 1995.	
Total Adjustment	$607
Jurisdictional Allocation Factor	0.6835
Jurisdictional Amount	$415

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Wage, Salary, and Benefits Adjustment
For the Twelve Months Ended December 31, 1995
(Dollars In Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.7, WPC3.7a, WPC3.7b, WPC3.7c, WPC3.7d, WPC3.7e, WPC3.7f, WPC3.7g, WPC3.7h, WPC3.7i, WPC3.7j, WPC3.7k, WPC3.7l, WPC3.7m, WPC3.7n WPC3.7o

Schedule C-3.7
Page 1 of 1
Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year wage, salary, and benefit expenses to reflect staffing levels as of December 31, 1995.	
Total Adjustment	$11,345
Jurisdictional Allocation Factor *	0.6186
Jurisdictional Amount	$7,018

* Composite Allocation Factor
() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Rate Case Expenses
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.8

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test period expenses to reflect expenses to be incurred for the presentation of this case amortized over three years.	
Total Adjustment	($429)
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	($429)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Restructuring Charge
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.9

Schedule C-3.9

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating expenses to recognize a three year amortization of the total CBT restructuring charge to reflect Staff treatment of such expense in the 1995 Monitoring Report.	
Total Adjustment	$12,285
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	$12,285

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Interest Expense - Customer Deposits
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.10

Schedule C-3.10

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To include in test year operating expenses the interest expense associated with customer deposits.	
Total Adjustment	($90)
Jurisdictional Allocation Factor	0.5803
Jurisdictional Amount	($52)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjustment for Sale of Tech Center
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.11

Schedule C-3.11
Page 1 of 1
Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To exclude from test year operating expense the amortization of the Technical Center and the related amortization of leasehold improvements. The Tech Center was sold in March, 1996.	
Total Adjustment	$341
Jurisdictional Allocation Factor	0.6060
Jurisdictional Amount	$207

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operating Lease Expiration
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.12

Schedule C-3.12

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating expenses to recognize the expiration of the 309 Vine Street lease in 1996.	
Total Adjustment	$1,096
Jurisdictional Allocation Factor	0.5628
Jurisdictional Amount	$617

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Directory Adjustment
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.13

Schedule C-3.13
Page 1 of 1
Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year operating revenues by eliminating the 1995 directory contract revenues received from CBD Inc. and substituting a revised amount based upon a new contract reflecting the competitive environment.	
Total Adjustment	($13,350)
Jurisdictional Allocation Factor	1.0000
Jurisdictional Amount	($13,350)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Lobbying Adjustment
For the Twelve Months Ended December 31, 1995
(Dollars In Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.14

Schedule C-3.14
Page 1 of 1
Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year expenses to eliminate lobbying expenses incurred in 1995.	
Total Adjustment	$807
Jurisdictional Allocation Factor	0.6284
Jurisdictional Amount	$507

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Kentucky Income Tax Adjustment
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.15

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year expenses to reflect the effect of Jurisdictional Test Year Kentucky Income Tax - Operating, resulting from the adjustments on Schedules C-3.1 to C-3.14.	
Jurisdictional Amount	($45)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Federal Income Tax Adjustment
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:WPC3.15

Witness Responsible:
R. C. Coogan

Purpose and Description	Amount
To adjust test year expenses to reflect the effect of Jurisdictional Test Year Federal Income Tax - Operating resulting from the adjustments on Schedules C-3.1 to C-3.15.	
Jurisdictional Amount	($1,240)

() Denotes Negative Amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-4
Page 1 of 3
Witness Responsible:
R. C. Coogan

Line No.	Description	At Current Rates Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	At Proposed Rates Proforma Adjustments (4)	Proforma (5)
1.	Operating Income Before F.I.T.	$64,040	$3,543	$67,583	($3)	$67,579
2.	Reconciling Items:					
3.	Interest Charges	14,690		14,690		14,690
4.	Tax Accelerated Depreciation	53,838		53,838		53,838
5.	Book Depreciation	63,876		63,876		63,876
6.	Excess of Tax Over Book Depr.	($10,038)		($10,038)		($10,038)
7.	Other Reconciling Items					
8.	Other Taxes (Other than Income Taxes)	35,902		35,902		35,902
9.	Income Taxes	448		448		448
10.	Environmental Tax	90		90		90
11.	Vacation Pay	266		266		266
12.	Capital Leases	(632)		(632)		(632)
13.	Rent Expenses	(95)		(95)		(95)
14.	Right-to-Use Fees	2,103		2,103		2,103
15.	Warner Cable	0		0		0
16.	Merit Awards (Mgt. & Nonmgt.)	(472)		(472)		(472)
17.	SFAS-112	(2,560)		(2,560)		(2,560)
18.	Complaint Case	0		0		0
19.	Restructure Charge	(31,051)		(31,051)		(31,051)
20.	Medical Claims	(211)		(211)		(211)
21.	Early Retirements	949		949		949
22.	State/Local Deferred Tax	(530)		(530)		(530)
23.						
24.	Miscellaneous Adjustments	(304)		(304)		(304)
25.	Total Other Reconciling Items	$3,902		$3,902		$3,902
26.	Total Reconciling Items	$8,554		$8,554		$8,554
27.	Taxable Income	$55,485	$3,543	$59,029	($3)	$59,025
28.	Federal Income Taxes @ 35%	$19,420	$1,240	$20,660	($1)	$20,659

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-4

Witness Responsible:
R. C. Coogan

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
29.	Federal Income Tax Liability	$19,420	$1,240	$20,660	($1)	$20,659
30.	Prior Year True-up	(272)		(272)		(272)
31.	Environmental Tax	90		90		90
32.	Investment Tax Credits	0		0		0
33.	Federal Income Taxes - Current	$19,238	$1,240	$20,478	($1)	$20,477
34.	Deferred Income Taxes:					
35.	Tax Accelerated Depreciation	$53,838		$53,838		$53,838
36.	Tax Straight-Line Depreciation	61,823		61,823		61,823
37.	Excess of Accelerated Over Straight-Line Depreciation	($7,985)		($7,985)		($7,985)
38.	Deferred Income Tax @ 35%	$6,663		$6,663		$6,663
39.	Amortization of Prior Years Deferred Income Taxes	(10,517)		(10,517)		(10,517)
40.	Net Deferred Income Taxes Resulting from Depreciation	($3,854)		($3,854)		($3,854)
41.	Adjustment from Prior Year Booked to 7250	(25)		(25)		(25)
42.	Deferred Income Taxes	($3,879)		($3,879)		($3,879)
43.	Investment Tax Credit Deferred	$0		$0		$0
44.	Amortization of Prior Years I.T.C.	(782)		(782)		(782)
45.	Investment Tax Credit - Net	($782)		($782)		($782)

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Proforma Adjustments (4)	Proforma (5)
46.	Other Tax Deferrals					
47.	Vacation Pay	$92		$92		$92
48.	Capital Leases	(224)		(224)		(224)
49.	Rent Expense	(34)		(34)		(34)
50.	Right-To-Use Fees	725		725		725
51.	Warner Cable	0		0		0
52.	Merit Awards (Mgt. & Nonmgt.)	(164)		(164)		(164)
53.	SFAS-112	(676)		(676)		(676)
54.	Complaint Case	0		0		0
55.	Restructure Charge	(10,787)		(10,787)		(10,787)
56.	Medical Claims	(73)		(73)		(73)
57.	Early Retirements	330		330		330
58.	Total Other Tax Deferrals	($11,012)		($11,012)		($11,012)
59.	Total Deferred Income Taxes	($15,672)		($15,672)		($15,672)
60.	Total Federal Income Taxes(Col. 2 & 4 @ 35%)	$3,565	$1,240	$4,805	($1)	$4,804

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Development of Jurisdictional Federal Income Taxes
Before Adjustments
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC4.1, WPC4.1a, WPC4.1b, WPC4.1c, WPC4.1d

Schedule C-4.1

Witness Responsible:
R. C. Coogan

Line No.	Account Title	Total Utility Regulated (1)	Allocation Factor (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
1.	Operating Income Before F.I.T.	$120,752	0.5303	$64,040	*
2.	Reconciling Items:				
3.	Interest Charges	$25,314	0.5803	14,690	B-7, Line 83
4.	Tax Accelerated Depreciation	88,844	0.6060	53,838	B-7, Line 66
5.	Book Depreciation	105,409	0.6060	63,876	B-7, Line 66
6.	Excess of Tax Over Book Depr.	($16,565)	0.6060	($10,038)	*
7.	Other Reconciling Items				
8.	Other Taxes (Other than Income Taxes)	$52,560	0.6831	$35,902	B-7, Line 72
9.	Income Taxes	815	0.5497	446	B-7, Line 71
10.	Environmental Tax	150	0.6000	90	B-7, Line 74
11.	Vacation Pay	429	0.6186	266	C-2.1, Line 92
12.	Capital Leases	(1,042)	0.6060	(632)	B-7, Line 66
13.	Rent Expenses	(169)	0.5628	(95)	B-7, Line 59
14.	Right-to-Use Fees	3,373	0.6234	2,103	B-7, Line 60
15.	Warner Cable	122	0.0000	0	B-7, Line 43
16.	Merit Awards (Mgt. & Nonmgt.)	(763)	0.6186	(472)	C-2.1, Line 92
17.	SFAS-112	(4,075)	0.6284	(2,560)	B-7, Line 70
18.	Complaint Case	(5,641)	0.0000	0	B-7, Line 35
19.	Restructure Charge	(50,192)	0.6186	(31,051)	C-2.1, Line 92
20.	Medical Claims	(341)	0.6186	(211)	C-2.1, Line 92
21.	Early Retirements	1,534	0.6186	949	C-2.1, Line 92
22.	State/Local Deferred Tax	(874)	0.6060	(530)	B-7, Line 66
23.					
24.	Miscellaneous Adjustments	(507)	0.6000	(304)	B-7, Line 74
25.	Total Other Reconciling Items	($4,620)	(0.8446)	$3,902	*
26.	Total Reconciling Items	$4,130	2.0714	$8,554	*
27.	Taxable Income	$116,622	0.4758	$55,485	*
28.	Federal Income Taxes @ 35%	$40,818	0.4758	$19,420	*

( ) denotes negative amount
* Allocation Percentage calculated by dividing Jurisdictional Amount by Total Utility Regulated Amount.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Development of Jurisdictional Federal Income Taxes
Before Adjustments
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC4.1, WPC4.1a, WPC4.1b, WPC4.1c, WPC4.1d

Schedule C-4.1

Witness Responsible:
R. C. Coogan

Line No.	Account Title	Total Utility Regulated (1)	Allocation Factor (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
29.	Federal Income Tax Liability	$40,818	0.4758	$19,420	*
30.	Prior Year True-up	(572)	0.4758	(272)	C-4.1, Line 29
31.	Environmental Tax	150	0.6000	90	B-7, Line 74
32.	Investment Tax Credits	0	0.6014	0	B-7, Line 73
33.	Federal Income Taxes - Current	$40,395	0.4762	$19,238	*
34.	Deferred Income Taxes:				
35.	Tax Accelerated Depreciation	$88,844	0.6060	$53,838	B-7, Line 66
36	Tax Straight-Line Depreciation	102,020	0.6060	61,823	B-7, Line 66
37.	Excess of Accelerated Over Straight-Line Depreciation	($13,176)	0.6060	($7,985)	*
38.	Deferred Income Tax @ 35%	$10,850	0.6141	$6,663	B-7, Line 13
39.	Amortization of Prior Years Deferred Income Taxes	(17,127)	0.6141	(10,517)	B-7, Line 13
40.	Net Deferred Income Taxes Resulting from Depreciation	($6,277)	0.6141	($3,854)	*
41.	Adjustment from Prior Year Booked to 7250	(40)	0.6141	(25)	B-7, Line 13
42.	Deferred Income Taxes	($6,317)	0.6141	($3,879)	*
43.	Investment Tax Credit Deferred	$0	0.6014	$0	B-7, Line 73
44.	Amortization of Prior Years I.T.C.	(1,300)	0.6014	(782)	B-7, Line 73
45.	Investment Tax Credit - Net	($1,300)	0.6014	($782)	*

( ) denotes negative amount
* Allocation Percentage calculated by dividing Jurisdictional Amount by Total Utility Regulated Amount.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Development of Jurisdictional Federal Income Taxes
Before Adjustments
For the Twelve Months Ended December 31, 1995
(Dollars In Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC4.1, WPC4.1a, WPC4.1b, WPC4.1c, WPC4.1d

Witness Responsible:
R. C. Coogan

Line No.	Account Title	Total Utility Regulated (1)	Allocation Factor (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
46.	Other Tax Deferrals				
47.	Vacation Pay	$150	0.6141	$92	B-7, Line 13
48.	Capital Leases	(365)	0.6141	(224)	B-7, Line 13
49.	Rent Expense	(56)	0.6141	(34)	B-7, Line 13
50.	Right-To-Use Fees	1,181	0.6141	725	B-7, Line 13
51.	Warner Cable	42	0.0000	0	B-7, Line 13
52.	Merit Awards (Mgt. & Nonmgt.)	(267)	0.6141	(164)	B-7, Line 13
53.	SFAS-112	(1,426)	0.6141	(876)	B-7, Line 13
54.	Complaint Case	(1,974)	0.0000	0	B-7, Line 13
55.	Restructure Charge	(17,567)	0.6141	(10,787)	B-7, Line 13
56.	Medical Claims	(119)	0.6141	(73)	B-7, Line 13
57.	Early Retirements	537	0.6141	330	B-7, Line 13
58.	Total Other Tax Deferrals	($19,865)	0.5543	($11,012)	*
59.	Total Deferred Income Taxes	($27,482)	0.5703	($15,672)	*
60.	Total Federal Income Taxes	$12,914	0.2761	$3,565	*

( ) denotes negative amount
* Allocation Percentage calculated by dividing Jurisdictional Amount by Total Utility Regulated Amount.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Social and Service Club Dues
For the Twelve Months Ended December 31, 1995
(Dollars In Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-5
Page 1 of 1
Witness Responsible:
R. C. Coogan

Line No.	Account No.	Social Organization/ Service Club	Total Utility Regulated	Allocation %	Jurisdiction
1.	6711.900L	Bankers Club	$3	0.6197	$2
2.	6722.900L	Bankers Club	2	0.6284	1
3.	6726.900L	Bankers Club	1	0.6284	1
4.	6723.900L	Bankers Club	1	0.6284	1
5.	6612.900L	Bankers Club	1	0.6025	1
6.	6712.900L	Bankers Club	1	0.6197	1
7.	6534.900L	Bankers Club	1	0.6117	1
8.	Various	Various	1	0.6284	1
9.		Total	$11	0.6216	$7

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Charitable Contributions
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Account No.	Charitable Organization	Total Utility Regulated	Allocation %	Jurisdiction

ALL CONTRIBUTIONS WERE EXPENSED
BELOW THE LINE IN ACCOUNT 7370.100L

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Alternative Regulation Case Expense (Jurisdiction)
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s):

Schedule C-8
Page 1 of 1
Witness Responsible:
R. C. Coogan

	Comparison of Projected Expenses Associated with the Current Case to Prior Cases							
Items of Expense	Current Case In Test Period	Current Case After Test Period	Current Case Total	Most Recent Prior Case Actual (1)	Most Recent Prior Case Estimate	Next Most Recent Case Actual	Next Most Recent Case Estimate	Justification of Significant Change
Legal (Counsel Fees)	$0	$750	$750	$742	$207	$314	$265	
Witnesses	0	175	175	89	54	29	20	
Printing Costs	0	75	75	40	44	17	37	
Computer Costs	0	0	0	0	0	0	10	
Legal Notifications/Ads	0	37	37	5	62	65	65	
Customer Notifications	0	75	75	0	86	57	113	84-1272-TP-AIR
Contract Services	0	130	130	86	36	0	0	
Customer Answer Line (Contract Svc.)	0	0	0	42	125	0	0	
Other Expense	0	46	46	68	33	14	16	
Total	$0	$1,288	$1,288	$1,072	$647	$496	$526	

	Schedule of Alternative Regulation Case Expense Amortization				
Alternative Regulation Case	Total Expense to be Amortized	Opinion/ Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included in Unadjusted Test Year Expense
Current (Estimated)	$1,288		N/A	$0	$0
Most Recent	$1,072	93-432-TP-ALT	3 Yrs.	$586 (2)	$357 (3)
Next Most Recent	$496		N/A	$0	$0
				Total	$357

(1) Completed amounts for Legal Notifications/Ads and Customer Notifications could not be identified.
Amounts shown represent Cincinnati Bell Telephone Company's best estimate as to actual expenses incurred.
(2) Amortization from May 1994 through December 1995.
(3) Twelve months in 1995.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Operations and Maintenance Payroll Costs
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s):

Schedule C-9
Page 1 of 1
Witness Responsible:
R. C. Coogan

		Operation and Maintenance Expense				
Line No.	Description	Total Company Regulated Unadjusted	Allocation Factor	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1.	Payroll Costs:					
2.	Labor	$121,433	0.6186	$75,118	($5,226)	$69,893
3.	Employee Benefits					
4.	Pension	(616)	0.6186	(381)		(381)
5.	Other Benefits(Specify & List):	0	0.6186	0		0
6.	State Insurance	4	0.6186	2		2
7.	Employees' Savings Plan	2,594	0.6186	1,605		1,605
8.	Group Insurance	23,279	0.6186	14,400		14,400
9.	Group Legal Plan	113	0.6186	70		70
10.	Total Benefits	25,374	0.6186	15,696	(1,792)	13,904
11.	Payroll Taxes					
12.	F.I.C.A.	8,970	0.6186	5,549		5,549
13.	Federal Unemployment	134	0.6186	83		83
14.	State Unemployment	169	0.6186	105		105
16.	Total Payroll Taxes	9,273	0.6186	5,736		5,736
17.	Total Payroll Costs	$156,080	0.6186	$96,551	($7,018)	$89,533

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Total Company Payroll Analysis
by Employee Classifications/Payroll Distribution
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s):

Schedule C-9.1

Witness Responsible:
R. C. Coogan

Line No.	Description	Most Recent Five Calendar Years 1990	1991	1992	1993	1994	Test Year
1.	Manhours						
2.	Straight-Time Hours	7,924,202	7,713,775	7,147,126	6,364,088	6,765,521	6,320,455
3.	Overtime Hours	533,415	415,784	453,919	569,054	650,244	742,600
4.	Total Manhours	8,457,617	8,129,559	7,601,045	6,933,142	7,415,765	7,063,055
5.	Ratio of Overtime Hours to Straight-Time Hours	0.0673	0.0539	0.0635	0.0894	0.0961	0.1175
6.	Labor Dollars						
7.	Straight-Time Dollars	$152,118	$161,639	$150,826	$138,530	$141,330	$138,815
8.	Overtime Dollars	9,850	8,971	9,662	10,189	12,177	14,598
9.	Total Labor Dollars	$161,968	$170,610	$160,488	$148,719	$153,507	$153,413
10.	Ratio of Overtime Dollars to Straight-Time Dollars	0.0648	0.0555	0.0641	0.0736	0.0862	0.1052
11.	O&M Labor Dollars	$146,746	$158,470	$145,612	$132,062	$133,398	$135,771
12.	Ratio of O&M Dollars to Total Labor Dollars	0.9060	0.9288	0.9073	0.8880	0.8690	0.8850
13.	Total Employee Benefits	$25,106	$30,313	$27,044	$34,466	$30,808	$32,057
14.	Employee Benefits Expensed	22,628	27,546	24,388	30,605	26,770	28,371
15.	Ratio of Benefits Expensed to Total Benefits	0.0913	0.9087	0.9018	0.8880	0.8690	0.8850
16.	Total Payroll Taxes	$12,507	$13,094	$12,074	$12,087	$11,890	$11,715
17.	Payroll Taxes Expensed	11,273	11,899	10,888	10,734	10,332	10,367
18.	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.9013	0.9087	0.9018	0.8880	0.8690	0.8850
19.	Average Employee Levels	4,246	4,153	3,712	3,423	3,349	2,846
20.	Year End Employee Levels	4,260	3,813	3,699	3,419	3,347	2,732

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Total Company Payroll Analysis-Management
by Employee Classifications/Payroll Distribution
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 2 of 3
Witness Responsible:
R. C. Coogan

Line No.	Description	1990	1991	1992	1993	1994	Test Year
		Most Recent Five Calendar Years					
1.	Manhours						
2.	Straight-Time Hours	2,709,398	2,574,528	2,090,356	1,753,266	1,867,598	1,738,846
3.	Overtime Hours	10,460	3,027	17,442	16,679	16,306	22,073
4.	Total Manhours	2,719,858	2,577,555	2,107,798	1,769,945	1,883,904	1,760,919
5.	Ratio of Overtime Hours to Straight-Time Hours	0.0039	0.0012	0.0083	0.0095	0.0087	0.0127
6.	Labor Dollars						
7.	Straight-Time Dollars	$69,840	$74,832	$64,045	$55,390	$56,008	$54,526
8.	Overtime Dollars	211	61	350	398	404	546
9.	Total Labor Dollars	$70,051	$74,893	$64,395	$55,788	$56,412	$55,072
10.	Ratio of Overtime Dollars to Straight-Time Dollars	0.0030	0.0008	0.0055	0.0072	0.0072	0.0100
11.	O&M Labor Dollars	$66,641	$72,241	$61,516	$49,540	$49,022	$48,739
12.	Ratio of O&M Dollars to Total Labor Dollars	0.9513	0.9646	0.9553	0.8880	0.8690	0.8850
13.	Total Employee Benefits	$9,007	$15,318	$11,557	$10,235	$9,505	$9,125
14.	Employee Benefits Expensed	8,118	13,920	10,422	9,088	8,260	8,076
15.	Ratio of Benefits Expensed to Total Benefits	0.9013	0.9087	0.9018	0.8880	0.8690	0.8850
16.	Total Payroll Taxes	$5,237	$5,554	$4,582	$4,534	$4,369	$4,205
17.	Payroll Taxes Expensed	4,720	5,047	4,132	4,026	3,797	3,722
18.	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.9013	0.9087	0.9018	0.8880	0.8690	0.8850
19.	Average Employee Levels	1,325	1,276	1,005	895	884	732
20.	Year End Employee Levels	1,327	1,077	1,010	894	883	726

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Total Company Payroll Analysis-Non Management
by Employee Classifications/Payroll Distribution
For the Twelve Months Ended December 31, 1995
(Dollars in Thousands)

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 3 of 3
Witness Responsible:
R. C. Coogan

Line No.	Description	Most Recent Five Calendar Years 1990	1991	1992	1993	1994	Test Year
1.	Manhours						
2.	Straight-Time Hours	5,214,804	5,139,247	5,056,770	4,610,822	4,897,923	4,581,609
3.	Overtime Hours	522,955	412,757	436,477	552,375	633,938	720,527
4.	Total Manhours	5,737,759	5,552,004	5,493,247	5,163,197	5,531,861	5,302,136
5.	Ratio of Overtime Hours to Straight-Time Hours	0.1003	0.0803	0.0863	0.1198	0.1294	0.1573
6.	Labor Dollars						
7.	Straight-Time Dollars	$82,278	$86,807	$86,781	$83,140	$85,322	$84,289
8.	Overtime Dollars	9,639	8,910	9,312	9,791	11,773	14,052
9.	Total Labor Dollars	$91,917	$95,717	$96,093	$92,931	$97,095	$98,341
10.	Ratio of Overtime Dollars to Straight-Time Dollars	0.1172	0.1026	0.1073	0.1178	0.1380	0.1667
11.	O&M Labor Dollars	$80,105	$86,229	$84,096	$82,523	$84,376	$87,032
12.	Ratio of O&M Dollars to Total Labor Dollars	0.8715	0.9009	0.8752	0.8880	0.8690	0.8850
13.	Total Employee Benefits	$16,099	$14,995	$15,487	$24,231	$21,301	$22,932
14.	Employee Benefits Expensed	14,510	13,626	13,966	21,517	18,511	20,295
15.	Ratio of Benefits Expensed to Total Benefits	0.9013	0.9087	0.9018	0.8880	0.8690	0.8850
16.	Total Payroll Taxes	$7,270	$7,540	$7,492	$7,553	$7,520	$7,509
17.	Payroll Taxes Expensed	6,553	6,852	6,756	6,707	6,535	6,646
18.	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.9013	0.9087	0.9018	0.8880	0.8690	0.8850
19.	Average Employee Levels	2,921	2,877	2,707	2,528	2,465	2,114
20.	Year End Employee Levels	2,923	2,736	2,689	2,525	2,464	2,006

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended December 31, 1995

Data: 12 Months Actual __Estimated
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).: WPC-10a; WPC-10b

Schedule C-10

Witness Responsible:
R. C. Coogan

Line No.	Description	% of Incremental Gross Revenues
1.	Gross Operating Revenues	100.00%
2.	Less Uncollectibles	0.30%
3.	Total Operating Revenues	99.70%
4.	Less Taxes:	
5.	State Excise Tax (WPC-10b)	4.70%
6.	Income Before Federal Income Tax (Percent)	95.00%
7.	Federal Income Tax	33.25%
8.	Income After Federal Income Tax (Percent)	61.75%
9.	Other Taxes Which Vary With Revenue	
10.	Operating Income Percentage	61.75%
11.	Gross Revenue Conversion Factor (100% / Operating Income Percentage)	1.619476

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Comparative Balance Sheets (Total Company)
As of December 31, 1995 and December 31, 1990 - 1994
(Dollars in Thousands)

Schedule C-11.1
Page 1 of 1
Witness Responsible:
R. C. Coogan

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Line No.	Description	Date Certain	Most Recent Five Calendar Years 1994	1993	1992	1991	1990
1.	Assets and Other Debits						
2.	Current Assets	$197,150	$190,696	$162,473	$109,370	$168,291	$140,549
3.	Noncurrent Assets	21,830	29,311	19,299	23,077	30,964	32,305
4.	Total Plant	1,510,196	1,453,586	1,437,613	1,413,804	1,369,177	1,299,638
5.	Less Depreciation and Amortization	634,036	560,267	540,522	526,577	482,343	428,792
6.	Net Plant	876,160	893,319	897,091	887,227	886,834	870,846
7.	Total Assets and Other Debits	$1,095,140	$1,113,326	$1,078,863	$1,019,674	$1,086,089	$1,043,700
8.	Liabilities and Other Credits						
9.	Current Liabilities	$218,128	$146,604	$138,647	$199,928	$160,832	$135,195
10.	Long Term Debt	233,840	312,297	310,501	184,959	265,367	283,483
11.	Other Liabilities and Deferred Credits	205,545	199,523	184,000	181,318	185,967	182,193
12.	Stockholder's Equity	167,062	167,062	167,062	167,061	167,063	156,222
13.	Retained Earnings	270,565	287,840	278,653	286,408	266,860	286,607
14.	Total Liabilities and Other Credits	$1,095,140	$1,113,326	$1,078,863	$1,019,674	$1,086,089	$1,043,700

Source: ARMIS 43-02

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Comparative Income Statements (Total Company)
1990 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-11.2

Witness Responsible:
R. C. Coogan

Line No.	Description	Test Year	Most Recent Five Calendar Years 1994	1993	1992	1991	1990
1.	Operating Revenues						
2.	Basic Local Service Revenues	$352,598	$329,269	$304,104	$293,373	$286,191	$277,664
3.	Network Access Revenues	142,587	140,973	131,861	138,801	126,726	123,399
4.	Long Distance Network Service Revenues	33,466	37,174	41,454	33,155	35,888	37,186
5.	Miscellaneous Revenues	90,814	91,098	91,093	122,607	157,568	158,351
6.	Gross Operating Revenues	$619,465	$598,514	$568,512	$587,936	$606,375	$596,600
7.	Uncollectible Revenues	2,334	1,128	2,377	3,834	5,883	3,853
8.	Total Operating Revenues	$617,131	$597,386	$566,135	$584,102	$600,492	$592,747
9.	Operating Expenses						
10.	Plant Specific Expenses	$117,788	$117,295	$111,185	$115,028	$113,233	$111,156
11.	Plant Nonspecific Expenses	29,255	33,141	32,459	37,204	40,004	38,089
12.	Depreciation and Amortization Expenses	108,089	113,941	94,650	92,197	91,978	83,423
13.	Customer Operations Expenses	85,429	87,134	87,732	105,551	115,869	107,229
14.	Corporate Operations Expenses	166,442	99,884	94,232	83,754	91,888	89,299
15.	Other Operating Income and Expenses	(245)	207	251	(106)	13	(290)
16.	Operating Taxes	62,503	75,871	74,729	75,869	72,339	75,947
17.	Total Operating Expenses	$569,751	$527,059	$494,736	$509,709	$525,298	$505,433
18.	Net Operating Income	$47,380	$70,327	$71,399	$74,393	$75,194	$87,314
19.	Nonoperating Income and Expenses	(44,986)	13,593	18,355	14,272	10,264	2,418
20	Nonoperating Taxes	(16,314)	4,933	7,035	4,950	3,534	823
21.	Interest and Related Items	26,896	25,311	23,141	23,872	25,775	23,397
22.	Extraordinary Items	0	0	0	(2,018)	0	0
23.	Jurisdictional Differences - Net	(3,083)	1,052	(256)	(4,849)	2,693	1,756
24.	Net Income	($11,271)	$54,728	$59,322	$52,976	$58,842	$67,268

Source: ARMIS 43-02

( ) denotes negative amount

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Comparative Income Statements (Total Company)
1990 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-11.2
Page 2 of 2
Witness Responsible:
R. C. Coogan

Line No.	Account No.-Description	Test Year	Most Recent Five Calendar Years 1994	1993	1992	1991	1990NA
1.	Revenues:						
2.	7320-Interest Income	$7,144	$5,496	$1,197	$4,285 [4]	$5,557	
3.	7340-Allowance for Funds Used During Construction	429	339	471	1,376	696	
4.	7350-Gains & Losses from Disposition of Certain Properties	(2)	575	0	0	311	
5.	7360-Other Nonoperating Income	[1] (51,891)	7,964 [2]	17,283 [3]	9,462	4,127	
6.	Total Revenues	($44,320)	$14,374	$18,951	$15,103	$10,691	
7.	Expenses:						
8.	7370-Special Charges	$666	$781	$596	$831	$427	
9.	Total Expenses	$666	$781	$596	$831	$427	
10.	Nonoperating Income and Expenses-Net (C-11.2 Pg. 1 Ln. 19)	($44,986)	$13,593	$18,355	$14,272	$10,264	
11.	Nonoperating Taxes:						
12.	7420-Federal Income Tax	$3,140	$4,768 [2]	$6,202 [3]	$4,912	$3,608	
13.	7430-State & Local Income Tax	195	200	206	136	58	
14.	7440-Other Taxes	7	69	731	11	9	
15.	7450-Deferred Nonoperating Taxes	[1] (19,656)	(104)	(104)	(109)	(141)	
16.	Total Nonop. Taxes (C-11.2 P1 LN20)	(16,314)	4,933	7,035	4,950	3,534	
17.	Total Net Nonoperating Income	($28,672)	$8,660	$11,320	$9,322	$6,730	

( ) denotes negative amount

1. To record restructure charge and related taxes according to instructions in FCC RAO Letter 24.
2. Includes gain ($10,254,000) and taxes associated with the sale of the residential equipment line of business to AT&T Consumer Products in February 1993.
3. To record gain ($5,722,000) associated with the modification of the AT&T Computer Maintenance Contract March 1992.
4. To record interest income ($4,382,000) from an IRS audit for 1981 through 1984.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Revenue Statistics - Total Company Regulated
1990 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

SCHEDULE WAIVED PER ENTRY ISSUED
IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Revenue Statistics - Jurisdictional
1990 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule C-12.2

Witness Responsible:
R. C. Coogan

SCHEDULE WAIVED PER ENTRY ISSUED
IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Total Company Telephone Statistics
and Number of Originating Calls
1990 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Schedule C-12.3
Page 1 of 1
Witness Responsible:
R. C. Coogan

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

SCHEDULE WAIVED PER ENTRY ISSUED
IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Jurisdictional Telephone Statistics
and Number of Originating Calls
1990 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Schedule C-12.4

Witness Responsible:
R. C. Coogan

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

SCHEDULE WAIVED PER ENTRY ISSUED
IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Analysis of Reserve for Uncollectible Accounts
1992 - 1994 and the Twelve Months Ending December 31, 1995
(Dollars in Thousands)

Schedule C-13
Page 1 of 1
Witness Responsible:
R. C. Coogan

Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Line No.	Description	Most Recent Three Calendar Years 1992	1993	1994	Test Year
(1)	Reserve at Beginning of Year	$2,129	$2,235	$2,657	$2,295
(2)	Current Year's Provision	3,834	2,377	1,128	2,334
(3)	Recoveries	1,356	1,666	1,362	1,551
(4)	Amount Charged Against Reserve *	5,084	3,621	2,852	3,738
(5)	Reserve at End of Year	$2,235	$2,657	$2,295	$2,442
(6)	Net Write Off Ratio ((4)-(3))/(5) **	1.67	0.74	0.65	0.90
(7)	Uncollectible Expense/Provision Ratio (2)/(5)**	1.72	0.89	0.49	0.96

* Amounts charged against reserve on line 4 include transactions involving the purchase of receivables from interexchange carriers.

**If lines (6) and (7) differ, provide the reasons for the difference: Differences are due to minor adjustments to the reserve balance to reflect actual uncollectible experience.

Section D

Rate of Return

Company	Cincinnati Bell Telephone Company
Case No.	96-899-TP-ALT
Test Year	1/1/95 - 12/31/95
Date Certain	12/31/95

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Rate of Return Summary
(Dollars In Thousands)

Date of Capital Structure: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Class of Capital	Referenc	($) Amount	% of Total	% Cost	Weighted Cost(%)
1.	Long-Term Debt	D-3	$279,728	38.99%	7.83%	3.05%
2.	Preferred Stock	D-4	0	0.00%	0.00%	0.00%
3.	Common Equity		437,626	61.01%	13.60%	8.30%
4.	Total Capital		$717,354	100.00%		11.35%
5.	Accumulated Deferred Investment Tax Credit		$14,876			
6.	Accumulated Deferred Income Taxes(Accelerated Amortization)	*	$154,745			
7.#	Accumulated Deferred Income Taxes(Other Property)	*	$0			

( ) Denotes Negative Amount

* Represents Non-current Deferred Income Taxes

Represents Non-current Nonoperating Deferred Income Taxes

Cincinnati Bell Incorporated
Case No. 96-899-TP-ALT
Rate of Return Summary
(Dollars In Thousands)

Date of Capital Structure: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-1

Witness Responsible:
R. C. Coogan

Line No.	Class of Capital	Reference	($) Amount	% of Total	% Cost	Weighted Cost(%)
1.	Long-Term Debt	D-3	$444,402	48.17%	7.33%	3.53%
2.	Preferred Stock	D-4	-	-	-	-
3.	Common Equity		478,106	51.83%	13.60%	7.05%
4.	Total Capital		$922,508	100.00%		10.58%
5.	Accumulated Deferred Investment Tax Credit		$14,858			
6.	Accumulated Deferred Income Taxes(Accelerated Amortization)	*	$143,325			
7.#	Accumulated Deferred Income Taxes(Other Property)	*	($32,016)			

* Represents Non-current Deferred Income Taxes

Represents Non-current Nonoperating Deferred Income Taxes

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Embedded Cost of Short Term Debt
(Dollars in Thousands)

Date of Short-Term Debt: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
	Total			
	Cost of Short-Term Debt (D-B)			

Not Applicable
Cincinnati Bell Telephone Company did not have any Short Term Debt as of December 31, 1996

Cincinnati Bell Incorporated
Case No. 96-899-TP-ALT
Embedded Cost of Short Term Debt
(Dollars in Thousands)

Date of Short-Term Debt: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Issue (A)	Amount Outstanding * * (B)	Interest Rate * (C)	Interest Requirement (D)
1.	Bank Notes	$35,900	5.86%	$2,104
2.	Total	$35,900		$2,104
3.	Cost of Short-Term Debt (D/B)			5.86%

* This is the average interest rate on amounts outstanding at December 31, 1995.

* * This information does not include the current portion of long-term debt.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Embedded Cost of Long-Term Debt
(Dollars in Thousands)

Date of Long-Term Debt: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-3

Witness Responsible:
R. C. Coogan

Line No.	Debt Issue Type, Coupon Rate		Date Issued (Mo/Day/Yr) (A)	Maturity Date (Mo/Day/Yr) (B)	Principal Amount (C)	Face Amount Outstand-ing (D)	Unamort. (Discount) or Premium (E)	Unamort. Debt Expense (F)	Unamort. Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost* (I)
1.	Debenture	4.375%	08-01-62	08-01-02	20,000	20,000	28	36	-	19,992	876
2,	Debenture	7.375%	08-01-71	08-01-11	50,000	50,000	(62)	308	-	49,630	3,711
3.	Notes	7.200%	11-29-93	11-29-23	40,000	40,000	0	383	-	39,617	2,895
4.	Notes	7.180%	12-14-93	:12-14-23	17,500	17,500	0	163	-	17,337	1,262
5.	Notes	7.180%	12-15-93	12-15-23	19,000	19,000	0	175	-	18,825	1,370
6.	Notes	7.250%	12-09-93	12-11-23	1,000	1,000	0	28	-	972	73
7.	Notes	7.270%	12-09-93	12-11-23	2,500	2,500	0	41	-	2,459	183
8.	Notes	6.330%	12-30-93	12-30-05	20,000	20,000	0	121	-	19,879	1,278
9.	Notes	6.240%	12-30-93	12-30-03	20,000	20,000	0	116	-	19,884	1,263
10.	Notes #	7.800%	03-01-97	03-01-27	30,000	30,000	0	120	-	29,880	2,344
11.	Notes #	7.800%	03-01-97	03-01-27	30,000	30,000	0	120	-	29,880	2,344
12.	Capital Leases (excludes Tech. Ctr.)				31,373	31,373	-	-	-	31,373	4,296
13.	TOTAL				$281,373	$281,373	($34)	$1,511	-	$279,728	$21,895
14.	Embedded Cost of Long-Term Debt (I/H)										7.83%

* Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

\# Estimated financing.

Cincinnati Bell Incorporated
Case No. 96-899-TP-ALT
Embedded Cost of Long-Term Debt
(Dollars in Thousands)

Date of Long-Term Debt: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-3
Page 1 of 1
Witness Responsible:
R. C. Coogan

Line No.	Debt Issue Type, Coupon Rate		Date Issued (Mo/Day/Yr) (A)	Maturity Date (Mo/Day/Yr) (B)	Principal Amount (C)	Face Amount Outstand-ing (D)	Unamort. (Discount) or Premium (E)	Unamort. Debt Expense (F)	Unamort. Gain or (Loss) on Reacquired Debt (G)	Carrying Value (H=D+E-F+G)	Annual Interest Cost * (I)
1.	Notes	6.700%	12-15-92	12-15-97	100,000	100,000	(21)	286	-	99,693	6,654
2.	Notes	7.250%	07-01-93	06-15-23	50,000	50,000	(373)	495	-	49,132	3,647
3.	Debenture	4.375%	06-01--62	06-01-02	20,000	20,000	28	36	-	19,992	876
4.	Debenture	7.375%	06-01-71	06-01-11	50,000	50,000	(62)	308		49,630	3,711
5.	Notes	7.200%	11-29-93	11-29-23	40,000	40,000	-	383	-	39,617	2,895
6.	Notes	7.180%	12-14-93	12-14-23	17,500	17,500	-	163	-	17,337	1,262
7.	Notes	7.180%	12-15-93	12-15-23	19,000	19,000	-	175	-	18,825	1,370
8.	Notes	7.250%	12-9-93	12-11-23	1,000	1,000	-	28	-	972	73
9.	Notes	7.270%	12-9-93	12-11-23	2,500	2,500	-	41	-	2,459	183
10.	Notes	6.330%	12-30-93	12-30-05	20,000	20,000	-	121	-	19,879	1,276
11.	Notes	6.240%	12-30-93	12-30-03	20,000	20,000	-	116	-	19,884	1,263
12.	Notes#	7.800%	03-01-97	03-01-27	30,000	30,000	0	120	-	29,880	2,344
13.	Notes#	7.800%	03-01-97	03-01-27	30,000	30,000	0	120	-	29,880	2,344
14.	Capital Leases				32,339	32,339		-	-	33,290	4,440
15.	Other				14,903	14,903	(20)	-	-	14,883	96
16.	TOTAL				447,242	447,242	(448)	2,392	-	445,353	32,636
17.	Embedded Cost of Long-Term Debt (I/H)										7.33%

* Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

\# Estimated Financing

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Embedded Cost of Preferred Stock
(Dollars In Thousands)

Date of Preferred Stock: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Dividend Rate, Type, Par Value	Date Issued (A)	Dollar Amounts Outstanding at Par Value ($) (B)	($) Premium or (Discount) (C)	($) Issue Expense (D)	($) Gain or (Loss) on Reacquired Stock (E)	($) Net Proceeds (F=B+C-D+E)	($) Annual Dividends (G)
	Total							
	Embedded Cost of Preferred Stock							
	G+F							

Not Applicable
Cincinnati Bell Telephone Company did not have any Preferred Stock as of December 31, 1995

Cincinnati Bell Incorporated
Case No. 96-899-TP-ALT
Embedded Cost of Preferred Stock
(Dollars in Thousands)

Date of Preferred Stock: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Witness Responsible:
R. C. Coogan

Line No.	Dividend Rate, Type, Par Value	Date Issued (A)	Dollar Amounts Outstanding at Par Value ($) (B)	($) Premium or (Discount) (C)	($) Issue Expense (D)	($) Gain or (Loss) on Reacquired Stock (E)	($) Net Proceeds (F=B+C-D+E)	($) Annual Dividends (G)
	Total							
	Embedded Cost of Preferred Stock						-	-
	G+F							-

Not applicable
Cincinnati Bell Inc. did not have any preferred stock as of December 31, 1995.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Comparative Financial Data
(Dollars in Thousands)

Date Certain: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-5
Page 1 of 3
Witness Responsible:
R. C. Coogan

Line No.	Description	Test Year	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
			Most Recent Calendar Years									
1.	PLANT DATA:											
2.	General Support Assets	$241,378	$236,652	$225,987	$217,465	$214,313	$198,537	$176,434	$162,873	$171,717	$159,064	$149,767
3.	Central Office Assets	558,806	566,069	560,772	538,866	517,888	477,940	431,340	404,551	373,624	349,415	322,809
4.	Information Orig./Term. Assets	13,813	13,143	23,318	42,096	53,723	57,584	110,062	184,232	194,752	200,512	210,238
5.	Cable & Wire Facilities Assets	593,274	565,197	537,075	514,433	492,180	467,186	439,101	414,831	390,854	368,966	350,097
6.	Amortizable Assets *	64,378	63,186	56,494	54,487	52,632	45,846	36,162	34,991	0	0	0
7.	Total Gross Plant in Service by Major Property Groupings (Average)	$1,471,649	$1,444,257	$1,403,646	$1,367,347	$1,330,736	$1,247,093	$1,193,119	$1,201,478	$1,130,947	$1,077,957	$1,032,911
8.	Construction Work in Progress (Average)	9,718	24,702	13,269	29,288	12,156	31,402	13,639	12,537	16,393	18,671	22,577
9.	Total	$1,481,367	$1,468,959	$1,416,915	$1,396,635	$1,342,892	$1,278,495	$1,206,758	$1,214,015	$1,147,340	$1,096,628	$1,055,488
10.	Percentage of Construction Expenditures Financed Internally	49.5%	98.2%	88.8%	100.0%	78.6%	70.8%	67.8%	100.0%	90.1%	98.6%	97.8%
11.	CAPITAL STRUCTURE: (Dollars based upon year end accounts)											
12.	Long Term Debt	$313,840	$312,298	$310,500	$209,959	$283,544	$283,483	$270,548	$230,514	$230,491	$211,211	$211,397
13.	Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14.	Common Equity	437,826	454,901	445,616	453,469	453,443	442,826	428,192	412,660	397,977	386,008	376,238
15.	CONDENSED INCOME STATEMENT DATA:											
16.	Operating Revenues	$619,013	$597,387	$573,016	$584,102	$600,509	$592,759	$576,940	$561,101	$490,190	$459,228	$447,233
17.	Operating Expenses (excluding F.I.T.)	506,889	506,916	476,618	497,891	500,312	476,523	471,892	465,382	377,547	342,558	345,480
18.	Federal Income Tax (current)	39,659	35,407	32,584	30,056	25,055	34,434	28,949	32,205	32,983	41,593	35,121
19.	Federal Income Tax and Investment Tax Credits (Deferred) (Net) **	(46,892)	(10,488)	(1,792)	(8,048)	1,502	(6,274)	(8,250)	(9,217)	(2,277)	11,626	11,516
20.	Operating Income	84,214	70,811	73,683	69,350	77,209	88,296	84,683	95,719	81,414	76,359	66,369
21.	AFDC	880	1,712	799	2,389	999	1,848	1,097	1,053	1,555	1,899	2,159
22.	Other Income (Net)	(106,886)	16,059	18,545	15,508	11,500	5,436	8,189	4,610	(1,599)	6,257	5,607

( ) denotes negative amount
* Under Part 31 the only Amortizable Assets were Organization, Franchises, and Patent Rights. There were no Capital Leases, and Leasehold Improvements were included among the other property groupings.
** Includes ESOP tax credit.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
Comparative Financial Data
(Dollars in Thousands)

Date Certain: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-5

Witness Responsible:
R. C. Coogan

Line No.	Description	Test Year	Most Recent Calendar Years 1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
23.	INCOME AVAILABLE for FIXED CHARGES:											
24.	Interest Charges	$26,896	$25,310	$16,975	$23,872	$25,775	$23,397	$17,850	$19,929	$16,515	$18,117	$19,224
25.	Net Income	(11,272)	54,826	59,224	53,450	58,364	67,266	71,434	78,160	64,643	62,189	49,726
26.	Preferred Dividends	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27.	Earnings Available for Common Equity	(11,272)	54,826	59,224	53,450	58,364	67,266	71,434	78,160	64,643	62,189	49,725
28.	AFDC - % of Earnings Available for Common Equity	(7.61%)	3.12%	1.35%	4.47%	1.71%	2.75%	1.54%	1.35%	2.40%	3.05%	4.34%
29.	COSTS of CAPITAL:											
30.	Embedded Cost of Long Term Debt % #	7.94%	7.93%	7.91%	8.01%	8.36%	8.22%	8.10%	8.00%	8.15%	7.46%	8.86%
31.	Embedded Cost of Preferred Stock %	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32.	FIXED CHARGE COVERAGE:											
33.	Pre-Tax Interest Coverage	0.24	4.15	5.74	4.16	4.29	5.12	6.16	6.08	6.77	7.37	6.01
34.	Pre-Tax Interest Coverage (Excluding AFDC)	0.20	4.08	5.70	4.06	4.28	5.04	6.10	6.02	6.68	7.27	5.90
35.	After Tax Interest Coverage	0.58	3.17	4.12	3.24	3.26	3.87	5.00	4.92	4.91	4.43	3.59
36.	Indenture Provision Coverage											
37.	After Tax Fixed Charge Coverage	0.58	3.17	4.12	3.24	3.26	3.87	5.00	4.92	4.91	4.43	3.59
38.	STOCK and BOND RATINGS:											
39.	Moody's Bond Rating	Aa3	Aa3	Aa2	Aa2	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aa2
40.	S & P Bond Rating	AA-	AA-	AA-	AA-	AA+	AA+	AA+	AA+	AAA	AAA	AAA
41.	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42.	S & P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

These long term debt percentages do not include any capital leases.

Cincinnati Bell Telephone Company
Case No. 96-899-TP-ALT
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(Dollars in Thousands)

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Work Paper Reference No(s).:

Schedule D-5
Page 3 of 3
Witness Responsible:
R. C. Coogan

Line No.	Description	Test Year	Most Recent Calendar Years 1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
43.	COMMON STOCK RELATED DATA:											
44.	Shares Outstanding - Year-End	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
45.	Share Outstanding - Weighted Avg. (Monthly)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46.	Earnings Per Share - Weighted Average	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47.	Dividends Paid Per Share	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48.	Dividends Declared Per Share	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49.	Dividend Payout Ratio (Declared Basis)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50.	Market Price - High, (Low)											
51.	1st. Quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52.	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53.	2nd. Quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54.	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55.	3rd. Quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56.	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57.	4th. Quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58.	Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59.	Book Value Per Share (Year End)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60.	RATE of RETURN MEASURES:											
61.	Return on Common Equity (Average)	(2.72%)	12.05%	13.04%	11.72%	12.90%	15.45%	16.97%	19.17%	16.48%	16.40%	13.26%
62.	Return on Total Capital (Average)	(3.18%)	11.60%	12.48%	11.11%	11.62%	12.63%	13.53%	14.86%	12.02%	12.86%	11.38%
63.	Return on Net Plant In Service (Average) - Total Company	9.46%	7.96%	8.34%	7.97%	8.72%	10.66%	10.98%	9.41%	10.70%	10.21%	9.15%
64.	OTHER FINANCIAL and OPERATING DATA:											
65.	Mix of Sales (Gas and Electric)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66.	Mix of Fuel (Gas and Electric)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67.	Composite Depreciation Rates	7.46%	7.43%	6.85%	7.73%	6.97%	6.83%	7.93%	8.73%	7.95%	5.58%	3.69%

Cincinnati Bell Incorporated
Case No. 96-899-TP-ALT
Comparative Financial Data
(Dollars in Thousands)

Date Certain: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-5

Witness Responsible:
R. C. Coogan

Line No.	Description	Test Year	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
			Most Recent Calendar Years									
1.	PLANT DATA:											
2.	General Support Assets	$241,377	$236,662	$225,987	$217,465	$214,313	$198,537	$176,434	$162,873	$171,717	$159,064	$149,767
3.	Central Office Assets	558,806	566,069	560,771	536,866	517,888	477,940	431,340	404,551	373,624	349,415	322,609
4.	Information Orig./Term. Assets	13,813	13,142	23,318	42,096	53,723	57,584	110,082	184,232	194,752	200,512	210,238
5.	Cable & Wire Facilities Assets	593,275	565,197	537,075	514,433	492,180	467,186	439,101	414,831	390,854	368,968	350,097
6.	Amortizable Assets	64,378	63,187	56,494	54,487	52,632	45,846	36,162	34,991	0	0	0
7.	Total Gross Plant in Service by Major Property Groupings (Average)	$1,471,649	$1,444,257	$1,403,645	$1,367,347	$1,330,736	$1,247,093	$1,193,119	$1,201,478	$1,130,947	$1,077,957	$1,032,911
8.a	Construction Work in Progress (Average)	9,718	24,702	13,269	29,288	12,156	31,402	13,639	12,537	16,393	18,671	22,577
*8.b	Information Systems Property	182,227	175,255	208,708	175,627	160,073	116,164	85,109	64,609	51,562	30,532	19,799
*8.c	Other Property	98,481	103,375	93,912	78,361	66,640	54,621	37,401	23,605	14,895	11,042	9,578
9.	Total	$1,762,075	$1,747,589	$1,719,534	$1,650,623	$1,569,605	$1,449,280	$1,329,268	$1,302,229	$1,213,797	$1,138,202	$1,084,865
10.	Percentage of Construction Expenditures Financed Internally	100.0%	100.0%	19.0%	80.8%	54.3%	79.2%	83.5%	100.0%	100.0%	100.0%	100.0%
11.	CAPITAL STRUCTURE: (Dollars based upon year end accounts)											
12.	Long Term Debt	$386,794	$528,255	$522,888	$350,069	$445,237	$437,038	$362,182	$322,619	$319,303	$210,146	$210,137
13.	Preferred Stock	-	-	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
14.	Common Equity	478,106	552,402	515,615	568,883	581,594	578,610	516,114	483,761	448,772	423,229	395,370
15.	CONDENSED INCOME STATEMENT DATA:											
16.	Operating Revenues	$1,336,114	$1,228,223	$1,089,637	$1,101,448	$1,064,687	$998,025	$887,061	$730,258	$635,035	$533,638	$467,089
17.	Operating Expenses (excluding F.I.T.)	1,294,436	1,068,030	1,109,026	1,047,931	973,159	843,230	748,187	596,921	511,570	420,254	361,449
18.	Federal Income Tax (current)	49,983	46,215	15,232	18,617	32,475	34,072	38,775	37,000	50,664	28,724	24,319
19.	Federal Income Tax and Investment Tax Credits (Deferred) (Net)	697	36,818	13,001	(4,860)	(10,014)	4,556	(5,900)	(8,553)	(17,006)	11,436	11,849
*19	Foreign Taxes	953	(59)	1,641	512	1,028	2,944	2,354	735	0	0	0
20.	*Operating Income*	41,678	160,193	(19,389)	53,517	91,526	152,795	140,894	133,337	123,465	113,584	105,640
21.	AFDC	880	1,712	799	2,389	999	2,171	1,322	1,053	1,554	1,899	2,160
22.	Other Income (Net)	(14,365)	15	8,606	4,868	3,251	5,986	3,846	(203)	(1,829)	(659)	(431)

* New lines were added to reflect other property records.

Cincinnati Bell Incorporated
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(Dollars in Thousands)

Date Certain: December 31, 1995
Type of Filing: X Original__Updated__Revised
Work Paper Reference No(s).:

Schedule D-5

Witness Responsible:
R. C. Coogan

Line No.	Description	Test Year	Most Recent Calendar Years 1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
23.	INCOME AVAILABLE for FIXED CHARGES:											
24.	Interest Charges	$52,626	$49,546	$45,761	$46,158	$52,839	$45,254	$31,394	$28,846	$25,279	$18,436	$19,596
25.	Net Income	(32,339)	72,632	(56,795)	35,247	42,710	90,994	94,359	84,335	64,353	58,228	51,605
26.	Preferred Dividends	-	-	2,248	4,350	4,350	4,350	4,350	1,945	0	0	0
27.	Earnings Available for Common Equity	(32,339)	72,632	(59,043)	30,897	38,360	86,644	90,009	82,390	64,353	58,228	51,605
28.	AFDC - % of Earnings Available for Common Equity	-2.72%	2.36%	-1.35%	7.73%	2.60%	2.51%	1.47%	1.28%	2.41%	3.26%	4.19%
29.	COSTS of CAPITAL:											
30.	Embedded Cost of Long Term Debt %	8.09%	11.24%	14.29%	8.85%	8.99%	8.06%	7.72%	8.48%	7.18%	8.01%	8.65%
31.	Embedded Cost of Preferred Stock %	-	-	-	7.61%	7.64%	7.67%	7.69%	7.63%	-	-	-
32.	FIXED CHARGE COVERAGE:											
33.	Pre-Tax Interest Coverage	1.36	3.41	0.12	2.24	2.33	3.96	4.93	5.23	4.96	6.66	5.61
34.	Pre-Tax Interest Coverage (Excluding AFDC)	1.35	3.37	0.10	2.18	2.21	3.82	4.95	4.87	4.82	6.13	5.37
35.	After Tax Interest Coverage	0.37	2.47	-0.25	1.82	1.81	3.01	4.01	3.92	3.55	4.16	3.63
36.	Indenture Provision Coverage											
o 37.a	After Tax Fixed Charge Coverage (SEC Method)	0.52	2.01	0.21	1.38	1.44	2.23	2.71	2.99	3.12	3.55	3.35
#o 37.b	Before Tax Fixed Charge Coverage (SEC Method)	0.68	2.62	0.19	1.62	1.74	2.83	3.35	3.68	4.12	5.09	4.82
38.	STOCK and BOND RATINGS:											
39.	Moody's Bond Rating	A3	Aa3	A2	A1	Aa2	Aa2	Aa2	Aa2	Aa2	N/A	N/A
40.	S & P Bond Rating	A-	A-	A	A	AA-	AA-	AA+	AA+	AA+	N/A	N/A
+ 41.	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
+ 42.	S & P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\+ Preferred Stock Ratings are not applicable since it was a private issue and the Company did not file for a rating.
\# New line added to reflect information as it is presented in the Company's Annual Report to Shareowners.
o SEC Method: Fixed charges include preferred dividends, interest expense and a portion of rentals representative of the interest factor (1/3 of rent expense).

Cincinnati Bell Incorporated
Case No. 96-899-TP-ALT
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Witness Responsible:
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	Line No.	Description	Test Year	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
				Most Recent Calendar Years									
##	43.	COMMON STOCK RELATED DATA:											
	44.	Shares Outstanding - Year-End	66,723	65,948	64,982	61,955	61,595	60,937	59,602	62,209	63,945	65,837	66,976
	45.	Share Outstanding - Weighted Avg. (Monthly)	66,271	65,443	63,296	61,914	61,334	60,282	59,993	62,702	64,050	65,610	66,426
	46.	Earnings Per Share - Weighted Average	(0.49)	1.11	(0.93)	0.50	0.63	1.44	1.50	1.31	1.00	0.89	0.78
	47.	Dividends Paid Per Share	0.80	0.80	0.80	0.80	0.79	0.74	0.65	0.54	0.47	0.43 +++	0.28
	48.	Dividends Declared Per Share	0.80	0.80	0.80	0.80	0.80	0.76	0.68	0.56	0.48	0.44	0.38 +++
	49.	Dividend Payout Ratio (Declared Basis)	-163%	72%	-86%	160%	127%	53%	45%	43%	48%	49%	50%
	50.	Market Price - High, (Low)											
	51.	1st. Quarter - High	22 1/8	18 7/8	23	20 7/8	24 3/4	27 7/8	23 1/2	12 1/2	12 1/2	8 5/8	5 3/4
	52.	Low	16 7/8	15 1/2	16 1/8	17 3/8	22 1/4	22	20	10 5/8	10 3/8	6 7/8	5 1/4
	53.	2nd. Quarter - High	26 1/4	17 1/2	24 3/8	18 3/4	25 3/8	25 1/2	33 3/8	15 1/8	12 7/8	10 5/8	6 1/4
	54.	Low	20 7/8	15 3/8	21	16 1/2	19	23	21 3/4	11 3/4	10 1/2	7 3/4	5 3/8
	55.	3rd. Quarter - High	28 1/8	20 1/8	23 1/2	17 5/8	20 1/4	24 7/8	35	18 7/8	13 1/2	11 7/8	6 3/8
	56.	Low	24 3/4	16	19 1/8	16	17 7/8	19 1/8	27 5/8	14	12	9 3/4	5 7/8
	57.	4th. Quarter - High	35 1/4	19 1/2	24	17 5/8	23	24 3/8	32	23 1/2	13 1/8	11 7/8	7 1/8
	58.	Low	26 1/8	16 3/4	17 7/8	15 3/8	18 1/4	18 5/8	24	18 1/8	9 3/4	10 1/8	6
	59.	Book Value Per Share (Year End)	7.17	8.38	7.93	9.18	9.44	9.50	8.62	7.78	7.02	6.43	5.90
	60.	RATE of RETURN MEASURES:											
	61.	*Return on Common Equity (Average)*	-6.3%	13.7%	-9.9%	5.3%	6.6%	16.0%	18.3%	17.5%	14.9%	14.4%	13.6%
	62.	Return on Total Capital (Average)	1.7%	10.6%	-9.3%	6.5%	7.3%	11.6%	13.2%	13.1%	11.6%	11.3%	11.0%
****	63.	Return on Net Plant in Service (Average) - Total Company	4.2%	15.5%	-1.6%	8.6%	11.2%	18.0%	18.2%	13.3%	15.4%	14.6%	14.1%
	64.	OTHER FINANCIAL and OPERATING DATA:											
	65.	Mix of Sales (Gas and Electric)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	66.	Mix of Fuel (Gas and Electric)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	67.	Composite Depreciation Rates	13.37%	12.32%	12.42%	8.41%	7.78%	7.52%	8.56%	9.20%	8.19%	5.87%	7.01%

All share and per share amounts have been restated for share splits in 1986, 1987 and 1989.

**** Based on consolidated net property and plant in service.

+++ Excludes a special one-time only dividend declared in 1985 and paid in February 1986 to accommodate a change in the schedule of regular dividend payments.

Section F

Projected Financial Data

Company	Cincinnati Bell Telephone Company
Case No.	96-899-TP-ALT
Test Year	1/1/95 - 12/31/95
Date Certain	12/31/95

F-1/F-1A	Projected income statement (total company)
F-2/F-2A	Projected jurisdictional rate base summary
F-2.2/F-2.2A	Projected plant in service by major property groupings
F-3/F-3A	Projected capital structure (total company)
F-4/F-4A	Projected statement of changes in financial position (total company)

Cincinnati Bell Telephone Company
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Projected Financial Data

File Date:
Projected from_____to_____
Work Paper Reference No(s).:

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Witness Responsible:
R. C. Coogan

ALL F SCHEDULES WAIVED PER ENTRY
ISSUED IN THIS PROCEEDING ON SEPTEMBER 5, 1996

Section S

Supplemental Filing Requirements

Company	Cincinnati Bell Telephone Company
Case No.	96-899-TP-ALT
Test Year	1/1/95 - 12/31/95
Date Certain	12/31/95

S-1/S-1A	Three-Year Capital Expenditure Budget (Total Company-Current/Proposed Rates)
S-2.1/S-2.1A	Three-Year Financial Forecast-Projected Income Statements (Total Company-Current/Proposed Rates)
S-2.2/S-2.2A	Three-Year Financial Forecast-Projected Balance Sheet (Total Company-Current/Proposed Rates)
S-2.3/S-2.3A	Three-Year Financial Forecast-Projected Statement of Change in Financial Position (Total Company-Current/Proposed Rates)
S-3	Proposed Legal Notice of Application of Cincinnati Bell Telephone Company for approval of an Alternative Form of Regulation and for a Threshold Increase in Rates
S-4.1	Management Policies, Practices and Organization (Executive Summary of Corporate Process)
S-4.2	Management Policies, Practices and Organization

File Date:
Projected from_____to_____
Work Paper Reference No(s).:

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Witness Responsible:
R. C. Coogan

SCHEDULES S-1/S-1A; S-2.1/S-2.1A; S-2.2/S-2.2A; S-2.3/S-2.3A; S-4.1 AND S-4.2 WAIVED PER ENTRY ISSUED IN THIS PROCEEDING ON SEPTEMBER 5, 1996.

SCHEDULE S-3, CINCINNATI BELL TELEPHONE LEGAL NOTICE, IS PROVIDED AS AN EXHIBIT IN VOLUME 1.