

Confidential Release

Case Number: 93-1758-RC-CSS

**Date of Confidential Document:
January 21, 1999**

**Today's Date:
August 17, 2009**

**Exhibits 2-3 & 5-10 to the prefled testimony of
David A. Shanks submitted by respondent, New
Par, filed under seal.**

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BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Complaint of
Westside Cellular, Inc. dba Cellnet,

Complainant,

v.

GTE Mobilnet, Incorporated, et al.

Respondents.

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DOCKETING DIVISION
PUDO

Case No. 93-1758-TP-CSS

102 pgs.

EXHIBITS 2-3 & 5-10 TO THE PREFILED TESTIMONY OF DAVID A. SHANKS
SUBMITTED BY RESPONDENT NEW PAR

These Exhibits Contain Confidential and Proprietary Financial Information of
Respondent New Par and Are Being Filed Under Seal Pursuant to Rule 4901-1-24-D.

FILED UNDER SEAL

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PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 2

	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
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REVENUES: 122,092,985 108,565,501 230,658,566

COST OF SALES 0 16,366,124 16,366,124

GROSS MARGIN 122,092,985 92,199,477 214,292,442

ALLOCATED EXPENSES

JOINT VENTURE - DEPT 60 427,578 397,881 825,259
 CUSTOMER OPERATIONS CARRIER - DEPT 20 4,006,764 11,861,256 15,867,020
 QUALITY ASSURANCE - DEPT 300'S 6,555,580 5,774,788 12,330,368
 HUMAN RESOURCES - DEPT 400'S 777,936 723,541 1,501,478
 INFORMATIONAL SERVICES - DEPT 500'S 2,205,124 2,050,937 4,256,061
 FINANCIAL MANAGEMENT - DEPT 700'S 1,393,721 3,842,812 5,236,532
 LESS: PROPERTY TAXES 0 (2,546,543) (2,546,543)
 LEGAL/JOINT VENTURE - DEPT 800'S 571,986 531,992 1,103,979
 STATE & LOCAL TAXES 125,069 85,592 210,661
 INTEREST 338,221 231,462 569,683
 MISCELLANEOUS - OTHER 8,516 5,828 14,344

SUBTOTAL 16,409,495 22,959,345 39,368,840

DIRECT EXPENSES

SWITCH & INTERCONNECT 33,876,357 0 33,876,357
 MARKETING - DEPT 100'S 0 28,291,424 28,291,424
 CENTER EXPENSES - DEPT 200'S 0 0 0
 PRODUCT DEVELOPMENT - DEPT 200'S 0 1,147,418 1,147,418
 BAD DEBTS 0 9,531,593 9,531,593
 NETWORK SERVICES - DEPT 500'S 13,026,485 0 13,026,485
 LESS: PROPERTY TAXES (2,161,621) 0 (2,161,621)
 PROPERTY TAXES 2,161,621 2,546,543 4,708,164
 DEPRECIATION 18,283,412 22,731,670 40,995,082
 AMORTIZATION 5,802,489 817,217 6,219,706

SUBTOTAL 70,767,743 64,866,864 135,633,608

TOTAL EXPENSES 87,177,238 87,825,210 175,002,448

NET OPERATING INCOME 34,915,727 4,374,267 39,289,994

NON-CELLULAR OPERATIONS INCOME
 LOSS ON SALE OF EQUIPMENT
 INTEREST & OTHER INCOME

TOTAL NET INCOME 34,915,727 4,748,585 39,664,312

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REDACTED

PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 3

OHIO PUCO ANNUAL REPORT
Year Ended December 31, 1993
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ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Notes
500	Network Operations Admin	All States	Carrier	Wholesale	G	State distribution corresponds to entity allocation for federal tax purposes.
500	Property Taxes	All States	Carrier	Wholesale	G	
510	Real Estate	All States	Carrier	Wholesale	G	
515	Project Management	All States	Carrier	Wholesale	G	
520	Civil Const	All States	Carrier	Wholesale	G	
525	Material Control	All States	Carrier	Wholesale	G	
530	Gen'l Maintenance & MTSO	All States	Carrier	Wholesale	N/A	
532	RF Inner Mkt	State of Market	Carrier	Wholesale	N/A	
535	RF Outer Mkt	State of Market	Carrier	Wholesale	N/A	
540	North Ohio Sites	State of Market	Carrier	Wholesale	N/A	
542	Cent Ohio Sites	State of Market	Carrier	Wholesale	N/A	State distribution corresponds to entity allocation for federal tax purposes.
544	South Ohio Sites	State of Market	Carrier	Wholesale	N/A	
546	Noc/Install & Test	State of Market	Carrier	Wholesale	G	
548	Network Controls	State of Market	Carrier	Wholesale	N/A	
550	Eng. Planning & Mgmt	State of Market	Carrier	Wholesale		
560	Integration Eng	State of Market	Carrier	Wholesale		
570	Cellular Eng	State of Market	Carrier	Wholesale		
580	Switch/ Network Engineering	State of Market	Carrier	Wholesale		
600	Systems Development	All States	Both	Both	A	State distribution corresponds to entity allocation for federal tax purposes.
605	IS Operations	All States	Both	Both	A	
610	Tech Svcs	All States	Both	Both	A	
625	Info Svcs	All States	Both	Both	A	
700	Financial Mgmt Admin	All States	Both	Both	A	
700	Property Taxes	All States	Both	Both	A	
720	Financial Reporting	All States	Both	Both	A	
730	Accounting Services	All States	Both	Both	A	
800	Legal	All States	Both	Both	A	
900	Net (Gain)/Loss-Phones	State of Market	Both	Retail		Ohio activity is COSSCO only. Michigan activity is Carrier Retail.
900	Net (Gain)/Loss-Other	Specific Identification	Both	Retail		Expenses identified by location. F&F, Vehicles & Computers for Ohio locations were allocated using Wholesale/Retail revenue %.
900	Other (Income)/Loss	State of Market	Carrier	Retail		
900	State & Local Tax	State of Market	Carrier	Both		
900	Interest Expense	State of Market	Carrier	Both		
900	Miscellaneous	State of Market	Carrier	Both		
900	Interest Income	State of Market	Carrier	Retail		
900	Depreciation	Specific Identification	Both	Both		
900	Amortization	Specific Identification	Both	Both		

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CELLULAR ONE - NEW PAR
DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1993
Filename: JVOH93 WK3

29-Jul-94
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	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
REVENUES:	122,092,965	108,565,601	230,658,566	199,078,625	5,203,230	908,210	435,848,631
COST OF SALES	0	16,366,124	16,366,124	7,200,705	43,774	0	23,610,603
GROSS MARGIN	122,092,965	92,199,477	214,292,442	191,877,920	5,159,456	908,210	412,238,028
ALLOCATED EXPENSES							
JOINT VENTURE - DEPT 60	427,578	397,681	825,259	713,184	19,715	3,446	1,561,604
CUSTOMER OPERATIONS CARRIER - DEPT 20	4,005,764	11,861,256	15,867,020	7,761,361	213,211	19,220	23,850,812
QUALITY ASSURANCE - DEPT 300'S	8,555,590	5,774,786	12,330,366	11,483,486	15,198	2,121	23,831,172
HUMAN RESOURCES - DEPT 400'S	777,936	723,541	1,501,478	1,297,570	35,870	6,269	2,841,187
INFORMATION SERVICES - DEPT 600'S	2,205,124	2,050,937	4,256,061	3,678,065	101,674	17,771	8,053,571
FINANCIAL MANAGEMENT - DEPT 700'S	1,393,721	3,842,812	5,236,532	3,061,625	87,113	15,099	8,400,369
LESS: PROPERTY TAXES	0	(2,546,543)	(2,546,543)	(736,947)	(22,850)	(3,867)	(3,310,207)
LEGAL/JOINT VENTURE - DEPT 800'S	571,986	531,992	1,103,979	954,064	26,374	4,610	2,089,016
STATE & LOCAL TAXES	125,069	85,592	210,661	310,640	0	0	521,301
INTEREST	338,221	231,462	569,683	410,491	0	0	980,174
MISCELLANEOUS - OTHER	8,516	5,828	14,344	1,560	0	0	15,904
SUBTOTAL	16,409,495	22,959,345	39,368,840	28,935,089	476,305	64,869	68,844,903

DIRECT EXPENSES

SWITCH & INTERCONNECT	33,875,357	0	33,875,357	27,230,404	549,595	107,236	61,762,582
MARKETING - DEPT 100'S	0	28,291,424	28,291,424	31,229,486	240,952	0	59,761,862
CENTER EXPENSES - DEPT 200'S	0	0	0	0	0	0	0
PRODUCT DEVELOPMENT - DEPT 200'S	0	1,147,418	1,147,418	467,954	4,158	0	1,619,530
BAD DEBTS	0	9,631,593	9,631,593	11,654,896	100,402	16,991	21,303,882
NETWORK SERVICES - DEPT 500'S	13,026,485	0	13,026,485	10,741,149	37,254	7,269	23,812,157
LESS: PROPERTY TAXES	(2,161,621)	0	(2,161,621)	(3,544,712)	(34,162)	(6,868)	(5,747,161)
PROPERTY TAXES	2,161,621	2,546,543	4,708,164	4,281,659	57,013	10,533	9,057,368
DEPRECIATION	18,263,412	22,731,670	40,995,082	26,475,915	787,380	34,054	68,292,431
AMORTIZATION	5,602,489	617,217	6,219,706	6,647,963	58,917	13,447	12,950,034
SUBTOTAL	70,767,743	64,866,864	135,634,607	115,184,714	1,811,498	182,864	252,812,685
TOTAL EXPENSES	87,177,238	87,825,210	175,002,448	144,119,803	2,287,803	247,534	321,657,588
NET OPERATING INCOME	34,915,727	4,374,267	39,289,994	47,758,117	2,871,653	660,676	90,580,440

NON-CELLULAR OPERATIONS INCOME
LOSS ON SALE OF EQUIPMENT
INTEREST & OTHER INCOME

TOTAL NET INCOME

34,915,727	4,748,585	39,664,312	49,356,703	2,871,653	660,676	92,553,344
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(1999)

CELLULAR ONE - NEW PAR
DPL/MS EXPENSES - SUMMARY INCOME STATEMENT
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1993
Filename: JVDH93.WK3

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	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	KENTUCKY WHOLESALE	KENTUCKY RETAIL	5.85%	0.88%	0.88%	INDIANA WHOLESALE	INDIANA RETAIL	TOTAL INDIANA	MICHIGAN BOTH	NON CARRIER RELATED/COSCO	NON CARRIER RELATED/COSCO	NON CARRIER RELATED/COSCO	TOTAL
REVENUES:	122,092,965	77,621,740	199,714,714	2,182,800	2,838,732	5,021,532	412,441	462,768	808,210	191,887,892	14,972,728	30,943,852	7,180,733	171,698	435,849,611	
COST OF SALES															21,610,000	
GROSS MARGIN	122,092,965	77,621,740	199,714,714	2,182,800	2,838,732	5,021,532	412,441	462,768	808,210	191,887,892	14,972,728	30,943,852	7,180,733	171,698	414,239,611	
ALLOCATED EXPENSES																
JOINT VENTURE - DEPT 60	427,578	268,807	714,385	8,311	10,700	19,011	1,822	1,824	3,646	687,418	110,874	26,789	0	0	1,561,604	
CUSTOMER OPERATIONS CARRIER - DEPT 20	4,006,784	6,714,726	10,721,510	46,384	86,172	132,556	9,045	10,176	19,221	5,830,516	9,152,291	1,824,848	0	0	23,860,812	
QUALITY ASSURANCE - DEPT 300 S	4,841,876	1,258,976	6,100,852	18,120	18,013	36,133	988	1,123	2,111	11,418,302	643,360	96,184	0	0	23,860,812	
HUMAN RESOURCES - DEPT 400 S	3,271,124	1,479,134	4,750,258	43,868	66,584	110,452	2,860	3,319	6,179	1,260,661	201,774	48,878	0	0	2,841,187	
INFORMATION SERVICES - DEPT 500 S	1,383,721	3,241,371	4,625,092	27,089	57,088	84,177	8,382	9,408	17,791	3,645,182	571,603	132,882	0	0	8,051,571	
FINANCIAL SERVICES - DEPT 700 S	1,383,721	3,241,371	4,625,092	27,089	57,088	84,177	8,382	9,408	17,791	3,645,182	571,603	132,882	0	0	8,051,571	
LEGAL & COMPLIANCE - DEPT 800 S	1,383,721	3,241,371	4,625,092	27,089	57,088	84,177	8,382	9,408	17,791	3,645,182	571,603	132,882	0	0	8,051,571	
LEGISLATIVE AFFAIRS - DEPT 800 S	1,383,721	3,241,371	4,625,092	27,089	57,088	84,177	8,382	9,408	17,791	3,645,182	571,603	132,882	0	0	8,051,571	
STATE & LOCAL TAXES	125,000	85,582	210,582	11,117	14,420	25,537	2,109	2,440	4,549	310,840	148,320	0	0	0	2,130,201	
INTEREST	338,231	989,883	1,328,114	0	0	0	0	0	0	410,481	0	0	0	0	800,174	
MISCELLANEOUS - OTHER	8,516	14,344	22,860	0	0	0	0	0	0	1,560	0	0	0	0	15,904	
SUBTOTAL	16,408,485	11,489,542	27,898,027	156,867	202,207	359,074	30,433	34,237	64,670	26,721,074	11,489,803	2,214,016	119,031	68,844,903		
DIRECT EXPENSES																
SWITCH & INTERCONNECT	23,876,257	3,331,623	27,207,880	848,685	0	848,685	107,238	0	107,238	22,230,404	24,069,801	19,245,978	240,862	61,281,582		
MARKETING - DEPT 100 S	0	0	0	0	0	0	0	0	0	11,863,558	0	0	0	53,781,862		
PRODUCT DEVELOPMENT - DEPT 200 S	0	0	0	0	0	0	0	0	0	0	0	0	0	21,303,682		
BAO DESIGNS	0	0	0	0	0	0	0	0	0	11,854,896	1,647,419	487,064	0	1,619,530		
NETWORK SERVICES - DEPT 500 S	12,026,485	13,026,485	25,052,970	37,354	100,402	137,756	7,289	16,991	24,280	10,511,113	10,511,113	0	0	23,812,157		
LESS: PROPERTY TAXES	(12,181,621)	(12,181,621)	(24,363,242)	(34,162)	(34,162)	(68,324)	(8,981)	(10,143)	(19,124)	(4,544,113)	(4,544,113)	0	0	(9,742,161)		
PROPERTY TAXES	2,181,821	4,486,124	6,667,945	34,162	34,162	68,324	2,897	3,897	6,794	4,220,733	240,040	50,928	0	9,742,161		
DEPRECIATION	18,382,412	2,870,028	21,252,440	624,008	0	624,008	3,054	0	3,054	23,018,168	18,780,714	467,787	260,472	46,281,431		
AMORTIZATION	8,602,468	11,449	8,613,917	86,917	0	86,917	13,447	0	13,447	6,847,803	805,788	0	0	17,950,034		
SUBTOTAL	20,787,743	18,604,007	39,391,750	1,182,664	122,262	1,304,926	182,068	20,868	203,936	84,802,149	48,261,769	20,222,686	468,562	153,112,802		
TOTAL EXPENSES	87,177,326	28,073,439	115,250,765	1,346,631	325,569	1,672,200	192,439	66,096	247,534	121,683,223	69,761,671	22,438,580	613,613	121,651,568		
NET OPERATING INCOME	34,815,727	49,548,301	84,364,028	844,169	2,513,173	3,357,332	220,002	440,874	800,676	70,204,669	(45,173,843)	(22,448,853)	(485,659)	90,588,440		
NON-CELLULAR OPERATIONS INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LOSS ON SALE OF EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
INTEREST & OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL NET INCOME	34,815,727	49,548,301	84,364,028	844,169	2,513,173	3,357,332	220,002	440,874	800,676	70,204,669	(45,173,843)	(22,448,853)	(485,659)	90,588,440		

NOTES:
KENTUCKY

KY WHOLESALE REVENUE TAKEN FROM 1993 REPORT OF GROSS INTRA-KY OPERATING REVENUES.
KY RETAIL REVENUE - KY INTRA-STATE WHOLESALE REVENUES (1992) BOD/COSCO WHOLESALE REVENUE % (43.69%) + BOD/COSCO RETAIL REVENUE % (56.47%)
KENTUCKY EXPENSES TAKEN FROM 1993 KY PSC WORKPAPERS - KY REVENUE/COSCO REVENUE
AMORTIZATION EXPENSE ALLOCATION FOR BOD/COSCO WAS REVISED SUBSEQUENT TO THE FILING OF KY PSC REPORT.

INDIANA:
TOTAL INTRASTATE REVENUES (1992, 1993) TAKEN FROM PSC REPORT.
INDIANA WHOLESALE REVENUES TAKEN FROM INDIANA WORKPAPERS.
WHOLESALE & RETAIL EXPENSES CALCULATED BY INDIANA REVENUE/COSCO REVENUES + BOD/COSCO EXPENSES.

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(2000)

CELLULAR ONE - NEW PAR
 DRUMS EXPENSES - SUMMARY INC ME STATEMENT
 FOR PUBLIC UTILITY REPORTING PURPOSES
 Year Ended December 31, 1993
 Filename: JVOH93.WK3

SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 20	MARKET 40	MARKET 41	MARKET 50	MARKET 51	MARKET 52	MARKET 55
050 REVENUE	161,398,961	2,975,674	4,031,121	8,884,351	738,464	15,169,231	(1,313,882)	13,675,184	870,614	64,303,553	14,307,050	6,258,682	2,181,418
050 BAD DEBTS - RENTAL							(2,876,597)			(884,271)	(265,249)	(279,869)	
055 INTERCON	27,230,404							3,171,590		13,714,615			
060 JOINT VENTURE													
100 SALES & MKT							857,287						
110 MKTG DEVELOP/IMPL							3,013,636						
120 MKTG COMM							6,860,261						
130 DIRECT MKTG							148,087						
140 MI CORP ACCTS	361,843					331,741	412,703						
150 OND CORP ACCTS										1,026,128			
160 NORTHERN SALES	4,437,015	390,994		455,155		2,179,470	11,783,294						
160 BAD DEBT - RETAILER	18,094												
170 SIC SALES								2,031,859		7,931,878	1,119,562	613,972	9,767
200 CUST OP ADMIN							983,989			182,861			
205 CUST CARE							1,268,919			457,282			
210 CUST ADMIN							382,007			44,756			
225 TELEMARKETING							314,386						
230 ACCT MGMT							852,126			274,187			
245 COLLECTIONS							1,019,932	50		6,077			
255 BAD DEBT - OTHER							8,690,251	697,722		3,091,134			
260 ORDER ENTRY							1,115,166	42,184					
260 SERVICES - CTRS	1,435,035			70,664		319,147		394,804		2,207,496	797,297	361,106	137,380
260 BAD DEBT - RETAILER	31,170			11,943		(2,944)		2,256		2,895	(3,366)	153	17
265 PRODUCT SUPPORT													
280 DISTRIBUTION							312,249			244,046			
295 REFURBISHMENT							13,825			92,649			
300 CUST BASE MGMT													
320 METHODS & PROC													
335 FACILITIES	1,652,608	32,171	729	107,233		122,128	90,235	116,459	2,400	1,096,850	244,192	46,695	51,017
345 QUALITY ASSUR ADMIN													
360 N. REGION - ADMIN	49,271					1,508,763	125,834						
362 N REGION ADMIN-DET	9,668												
360 CENT REGION ADMIN													
370 SOUTHERN REG ADMIN													
400 HUMAN REC ADMIN							7,408,212						
405 TRAINING								287,445		1,640,329	33,266		
410 PROGRAMS							12,837						
415 SERVICES							789						
500 NETWORK OP ADMIN							208,978						
500 PROPERTY TAXES							168,074						
510 REAL ESTATE							433,306						
515 PROJECT MGMT							17,575						
							16,690						

CONFIDENTIAL
 Subject To
 Protective Order

CELLULAR ONE - NEW PAR
DPLMRS EXPENSES - SUMMARY INC ME STATEMENT
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended: December 31, 1993
Filename: JVOH93.WK3

SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 70	MARKET 40	MARKET 41	MARKET 50	MARKET 51	MARKET 52	MARKET 55
CIVIL CONST							181,419						
MATERIAL CONTROL							86,010						
G MAINT & MTSO							2,942,529						
RF INNER MKT							608,606						
RF OUTER MKT							510,812						
NORTH OHIO SITES													
CENT OHIO SITES													
SOUTH OHIO SITES													
NOC/INSTALL & TEST							378,980						
NETWORK CONTROLS							846,923						
ENG PLAN & MGMT							35,318						
INTEGRATION ENG							733,663						
CELLULAR ENG							1,863,925						
SWITCH/NETWORK ENG							982						
SYSTEMS & PROG							1,211,187						
IS OPERATIONS							248,568						
TECH SVCS							674						
INFO SVCS													
FIN MGMT ADMIN							161,169						
PROPERTY TAXES							77,642						
FIN REPORTING							80						
ACCT SERVICES							104,763						
LEGAL							78,941						
NET GAIN/LOSS/PHONE							162,181						
NET GAIN/LOSS/OTHER							310,640						
OTHER INCOME/LOSS							410,491						
STATE & LOCAL TAX							1,560						
INTEREST EXPENSE							(1,697,376)						
MISCELLANEOUS													
INTEREST INCOME													
DEPRECIATION													
AMORTIZATION													
	126,173,861	2,852,508	4,030,392	8,239,356	738,464	10,710,926	60,010,432	6,930,815	868,214	31,606,501	12,381,368	5,502,006	2,263,106

ALLOCATION BY STATE/ENTITY

OHIO	130,990,750	2,947,362	4,030,392	8,764,954	738,464	13,055,485	(3,080,585)	8,440,574	819,447	38,290,137	13,114,688	5,361,457	2,193,697
MICHIGAN	14,818,889	1394,853		(526,588)		(2,344,858)	(13,680,072)	(1,509,758)	48,767	(6,683,536)	(733,320)	(459,482)	69,509
COSCO													
NEWPAR													
RICHMOND													
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0

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SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 60	MARKET 70	MARKET 71	MARKET 72	MARKET 90	TOTAL	ALLOCATED TO OHIO WHOLESALE	ALLOCATED TO OHIO RETAIL	ALLOCATED TO MICH	ALLOCATED TO COSSCO OHIO	ALLOCATED TO COSSCO MICH	ALLOCATED TO COSSCO KY	ALLOCATED TO RICHMOND	DIFF
050 REVENUE	45,359,451	55,274,854	18,355,357	32,885	(258,940)	412,238,028	122,092,965	83,561,491	191,887,892	14,577,728	(9,372)	127,924		0
050 BAD DEBTS - RENTAL	(416,950)	(446,766)				(4,425,604)			(2,878,597)	(1,548,007)	0	0		0
055 INTERCON.	7,190,051	12,185,920	(919,631)			61,762,582	34,532,178	239,411	27,230,404	110,874	25,766	625		(1)
060 JOINT VENTURE					1,561,603	1,561,603	437,510	184,345	887,287					0
100 SALES & MKT					1,944,614	1,944,614	4,958,250	1,944,614	3,013,636					0
110 MKTG DEVELOP/IMPL					2,394	6,862,655		2,394	6,860,261					0
120 MKTG COMM						148,087			148,087					0
130 DIRECT MKTG						1,108,287			1,108,287					0
140 MI CORP ACCTS					184,144	1,220,270				0	19,245,928	0		0
150 OHIO CORP ACCTS						19,245,928								0
160 NORTHERN SALES						18,094			18,094					0
160 BAD DEBT - RETAILER			1,817,806	(326)		25,200,753				24,959,801	0	240,962		0
170 SIC SALES	5,642,810	8,033,824				2,726,787	1,034,887	708,091	983,989					0
200 CUST OP ADMIN	33,490	120,198			1,406,229	2,594,398	788,937	538,542	1,288,919					0
205 CUST CARE	484,327	413,870			51,171	675,670	174,348	119,315	382,007					0
210 CUST ADMIN	146,501	51,235			379,167	693,563	226,111	184,066	314,386					0
225 TELEMARKETING						1,625,034	458,876	314,033	852,126					0
230 ACCT MGMT	250,670	248,051			1,714,345	2,743,638	1,023,482	700,422	1,019,932					0
245 COLLECTIONS	2,388	1,066			580,348	16,809,598	367,723		8,708,618					0
245 BAD DEBT - OTHER	2,108,256	2,262,235				11,083,868			1,115,156	9,152,291	1,824,846	106,729		0
255 ORDER ENTRY	1,722,744	2,872,569	930,018	35,606		48,586			43,586	223,414	51,917	1,240		0
280 SERVICES - CTRS	440	5,784	1,842	(84)	276,571	790,064				477,375	312,249	440		0
280 BAD DEBT - RETAILER						552,886				446,629	103,788	2,478		0
285 PRODUCT SUPPORT	135,600	98,170			628,742	828,742								0
290 DISTRIBUTION	446,421				332,541	332,541								0
296 REFURBISHMENT						7,298,638				276,772				0
300 CUST BASE MGMT					910,479	1,786,963	2,720,746	1,786,963	1,893,406	875,139	49,323	3,083		0
320 METHODS & PROC	1,465,887	1,039,131	319,882	539	467,729	1,883,868	277,681	180,038	1,683,868					0
336 FACILITIES						7,406,212			7,406,212					0
345 QUALITY ASSUR ADMIN						2,286,123	1,345,397	920,726						0
350 N. REGION - ADMIN					305,183	3,735,660	2,217,861	1,517,799						0
352 N. REGION ADMIN-DET					127,985	3,735,660	139,133	95,216	218,607	35,269	8,194	199		0
355 N. REGION INDIR CHAN					483,772	496,609	153,978	105,375	241,931	39,021	9,068	220		0
360 CENT. REGION ADMIN					548,805	548,805	237,552	182,568	373,243	60,200	13,990	339		0
370 SOUTHERN REG ADMIN	1,071,196	1,330,803	53,785		140,316	847,894	266,344	181,589	416,910	67,244	15,627	379		0
400 HUMAN RES ADMIN					779,018	947,092	646,935		803,422					0
405 TRAINING					817,061	1,280,357	2,202,449		3,644,712					0
410 PROGRAMS					6,747,181	5,747,181	81,510		76,028					0
415 SERVICES					139,963	157,538	54,826		61,139					0
500 NETWORK OF ADMIN					89,275	105,965								0
500 PROPERTY TAXES														0
510 REAL ESTATE														0
515 PROJECT MGMT														0

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SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 60	MARKET 70	MARKET 71	MARKET 72	MARKET 90	TOTAL	WHOLESALE	TO OHIO RETAIL	ALLOCATED TO OHIO	ALLOCATED TO MICH	ALLOCATED TO COSSCO	ALLOCATED TO KY	ALLOCATED TO RICHMOND	ALLOCATED TO NEWPAR	DIFF
520 CIVIL CONST					181,369	362,788	187,707			175,081					0
525 MATERIAL CONTROL					191,820	383,608	99,144			92,476					0
530 G MAINT & MTSO					105,610	2,942,529	1,522,465			1,420,064					0
532 RF INNER MKT						608,506				608,506					0
535 RF OUTER MKT						510,812				510,812					0
540 NORTH OHIO SITES					1,789,845	1,789,845									0
542 CENT OHIO SITES					747,897	747,897									0
544 SOUTH OHIO SITES					1,093,782	1,093,782									0
546 NOC/INSTALL & TEST					792,561	792,561									0
550 NETWORK CONTROLS					277,005	855,985	277,005			378,980					0
555 ENG, PLAN & MGMT					784,723	1,631,646	784,723			846,923					0
560 INTEGRATION ENG					99,044	134,362	99,044			35,318					0
570 CELLULAR ENG					447,958	1,187,921	447,958			733,683					0
580 SWITCH/NETWORK ENG					2,283,157	3,927,082	2,283,157			1,683,925					0
600 SYSTEMS & PROG					2,841,612	2,642,564	740,359			1,163,257					0
605 IS OPERATIONS					2,334,843	3,546,030	993,481			1,560,962					0
610 TECH SVCS					1,273,758	1,522,326	426,506			670,128					0
625 INFO SVCS					342,652	342,652	86,000			160,835					0
700 FIN MGMT ADMIN					874,455	875,129	246,182			385,232					0
720 FIN REPORTING					3,310,207	3,310,207	600,861			686,021					0
730 ACCT SERVICES					1,983,484	2,144,653	580,062			944,076					0
800 LEGAL					2,088,936	2,089,018	585,273			911,382					0
900 NET GAIN/LOSS/PHONE					97,765	202,529			400,533	104,763					0
900 NET GAIN/LOSS-OTHER					1,173,260	1,252,201			1,151,583	46,188					0
900 OTHER INCOME/LOSS					1214,894	1267,066			1214,894	52,161					0
900 STATE & LOCAL TAX					210,661	621,301	125,669			85,592					0
900 INTEREST EXPENSE					648,683	980,174	338,221			310,640					0
900 MISCELLANEOUS					14,344	16,904	8,516			410,491					0
900 INTEREST INCOME					11,463,203	13,160,579			11,463,203	1,560					0
900 DEPRECIATION					68,292,431	68,292,431	18,834,374			1,697,376					0
900 AMORTIZATION					12,950,034	12,950,034	5,684,854			26,018,158					0
ALLOCATION BY STATE/ENTITY															
OHIO	31,122,131	33,823,300	17,264,318		(58,930,705)	89,008,369	33,374,857	66,633,712		71,803,255					(0)
MICHIGAN					(46,484,377)	71,803,255									0
COSSCO	(8,850,389)	(5,457,928)	(1,102,343)	(2,850)	(23,732,243)	(68,145,525)			(45,213,284)	(22,446,552)					0
NEWPAR					(110,055)	(110,055)									0
RICHMOND					(2,701)	(2,701)									0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)

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CELLULAR NEW PAR
 DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
 FOR PUBLIC UTILITY REPORTING PURPOSES
 Year Ended December 31, 1993
 Filename: JVOH93.WK3

TABLE OF DEPRECIATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 1993

	OHIO WHOLESALE	OHIO RETAIL	MICH	COSSCO OHIO	COSSCO MICH	COSSCO KY	RICHMOND
Building							
Site Buildings	853,856.61			83,437.89			
Permits/Civil Eng Svcs	73,729.87						
Towers	1,002,856.02			2,529.87			
Power Equipment	686,372.30						
Radio Equipment	5,176,741.61						
Antennas	373,110.08						
Other Site Equipment	4,176,881.56						
Capitalized Distribution	226,193.75						
Transmission/Carrier Equip	96,645.67						
Outside/Installation Service	424,169.38						
Switch Equipment	1,518,451.70			198,886.90			
Microwave Equipment	199,976.04						
Capitalized Interest	612.70						
Technical Monitoring Equip	283,546.88						
Furniture & Fixtures	487,919.63	333,908.98					
Leasehold Improvements	175,749.29	269,467.81					
Motor Vehicles	123,577.31	125,631.57					
Demo Equipment/Employee Phones							
Rental Phones & Accessories							
Computer Equipment	2,804,983.72	1,888,032.49					
Recording Items		(91)					
TOTAL	18,834,374.02	2,970,936.92		9,768,032.94			

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OFFICE LHM IS ASSUMED TO BE RETAIL
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %

TABLE OF AMORTIZATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 1993

	OHIO WHOLESALE	OHIO RETAIL	COSSCO
DEFERRED CONSULTING			
DEFERRED LEGAL	1,140,948		279,154
DEFERRED INTERCONNEC	281,044		
CUSTOMER LISTS	146,930		
NON-COMPETE AGREE.			77,022
RESELLER RELATIONSHIPS			111,536
FCC LICENSES	3,969,911		
GOODWILL/GOING CONCERN		11,148	
DCTC INVESTMENT COSTS		303	
INVEST IN PTC MICH/OHI	138,321		
TOTAL	5,884,954	11,449	495,712

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RAW DATA INPUT

CALENDAR YEAR FOR REPORT ENTERED AS LABEL

BOOK INCOME STATEMENT

TOTAL

TOTAL GROSS REVENUES PER ALLOCATED
BOOK INCOME STATEMENT

AKRON	13,099,794
CANTON	5,737,305
NOCTCO	61,656,938
COLUMBUS	43,453,388
DAYTON	16,172,487
SOTCO	48,567,393
HAMILTON	2,161,974
SPRINGFIELD	1,239,093
TOLEDO	13,566,084
TOTAL	205,654,456

SOTCO GROSS REVENUES REPORTED TO KENTUCKY	0
SOTCO WHOLESALE REVENUE REPORTED TO KENTUCKY	0
SOTCO RETAIL EXPENSES REPORTED TO KENTUCKY	0
SOTCO WHOLESALE EXPENSES REPORTED TO KENTUCKY	0
SOTCO GROSS OPERATING REVENUES - INTRA-KENTUCKY	0

SOTCO GROSS REVENUES REPORTED TO INDIANA	0
--	---

OHIO WHOLESALE REVENUES PER PUCO WORKSHEETS

CLEVELAND	39,025,249
DAYTON	8,893,188
COLUMBUS	25,369,144
CINCINNATI	19,460,152
AKRON	839,623
CANTON	361,388
MANSFIELD	456,143
TOLEDO/LIMA	30,239,264
INTRASTATE TOLL	1,056,506

NET BAD DEBT WRITE-OFFS-SUBSCRIBER & RESELLER	5,902,419
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HAMILTON/SPRINGFIELD ALLOCATED EXPENSES

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KY WHOLESALE REVENUE PERCENTAGE
KY RETAIL REVENUE PERCENTAGE
IND WHOLESALE REVENUE PERCENTAG
IND RETAIL REVENUE PERCENTAGE
OHIO WHOLESALE REVENUE PERCENTA
OHIO RETAIL REVENUE PERCENTAGE

REDACTED

59.37%
40.63%

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CELLULAK ONE - NEW PAR
 DECEMBER 31, 1993 INCOME STATEMENT ALLOCATION
 TABLE OF REVENUES AND PERCENTAGES
 FOR ALLOCATION OF CENTRAL SERVICES EXPENSES
 IN MARKETS 20 & 90.

	A	B	C	D	E	F	G	H	I
	NEW PAR	OHIO	OHIO	N. OHIO	S. OHIO	SW OHIO	NEW PAR	MICHIGAN	MICHIGAN
REVENUES	WIDE	CARRIER	REGION	CARRIER	CARRIER	CARRIER	CARRIER	REGION	CARRIER
DETROIT									
FLINT									
LANSING									
MUSKEGON									
GRAND RAPIDS									
TOLEDO		6.60%	5.73%	14.42%					
NOCTCO		29.98%	26.04%	65.55%					
AKRON		6.37%	5.53%	13.93%					
CANTON		2.78%	2.43%	6.10%					
COLUMBUS		21.18%	18.40%		39.04%				
SOTCO		24.98%	21.69%		46.02%	75.50%			
DAYTON		8.11%	7.04%		14.94%	24.50%			
COSSCO - MICHIGAN									
COSSCO - OHIO			13.07%						
COSSCO - KENTUCKY			0.07%						
TOTAL COSSCO	8.79%								
(30,943,852)									
OHIO	00.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
MICHIGAN									
COSSCO - OHIO									
COSSCO - MICHIGAN									
COSSCO - KENTUCKY									
(205,654,456)	47.19%	100.00%	86.86%	100.00%	100.00%	100.00%	51.74%	0.00%	0.00%
(30,943,852)	7.10%	0.00%	13.07%	0.00%	0.00%	0.00%	0.00%	3.61%	0.00%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

REDACTED

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CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
 FOR PUBLIC UTILITY REPORTING PURPOSES
 Year Ended December 31, 1993
 Filename: JVOH93.WK3

TABLE OF DEPRECIATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 1993

	OHIO WHOLESALE	OHIO RETAIL	MICH	COSSCO OHIO	COSSCO MICH	COSSCO KY	RICHMOND
Building		253,986.10		83,437.89			
Site Buildings	853,856.41						
Permits/Civil Eng Svcs	73,729.87			2,529.87			
Towers	1,002,856.02						
Power Equipment	686,372.30						
Radio Equipment	5,176,741.61						
Antennas	373,110.08			838.75			
Other Site Equipment	4,176,981.56			362.46			
Capitalized Distribution	226,193.75			894.12			
Transmission/Carrier Equip	88,646.67			456.03			
Outside/Installation Service	424,169.38						
Switch Equipment	1,518,451.70			199,886.90			
Microwave Equipment	189,876.04						
Capitalized Interest	612.70			135.14			
Technical Monitoring Equip	283,646.88			46,406.32			
Furniture & Fixtures	487,819.63	333,908.96		492,443.23			
Leasehold Improvements	175,749.28	269,487.81		677,892.26			
Motor Vehicles	193,577.31	125,631.57		11,784.58			
Demo Equipment/Employee Phones				708,531.45			
Rental Phones & Accessories				17,210,673.59			
Computer Equipment	2,904,983.72	1,988,032.48		320,537.34			
Reconciling Items		(91)		215.00			
TOTAL	18,834,374.02	2,970,935.92		19,758,032.94			

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OFFICE LHI IS ASSUMED TO BE RETAIL

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %

2

REDACTED

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TABLE OF AMORTIZATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 1993

	OHIO WHOLESALE	OHIO RETAIL	COSSCO
DEFERRED CONSULTING	1,140,848		279,154
DEFERRED LEGAL	291,044		
DEFERRED INTERCONNEC	146,930		77,022
CUSTOMER LISTS			111,536
NON-COMPETE AGREE.			
RESELLER RELATIONSHIPS	3,969,911		
FCC LICENSES		11,146	
GOODWILL/GOING CONCERN		303	28,000
DCTC INVESTMENT COSTS	136,321		
INVEST IN PTC MICH/OHI	5,684,884	11,449	
TOTAL			496,712
			0

OHIO PUCO ANNUAL REPORT
 Year Ended December 31, 1993
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SUMMARY INCOME STATEMENT IDENTIFICATION
 OF DEPARTMENT GROUPS

Summary Income Statement	Departments Included	Comments
Revenues	050	
Cost of Sales	050	Netted with Revenues on "Summary of Allocated Income Statement"
Allocated Expenses:		
Joint Venture	060	
Customer Operations Carrier	200, 205, 210, 225, 230, 245, 255, 280	
Quality Assurance	300, 320, 335, 345, 350, 352, 355, 360, 370	Does not include Bad Debt.
Human Resources	400, 405, 410, 415	
Information Services	600, 605, 610, 625	
Financial Management	700, 720, 730	Includes dept 700 - Property Taxes
Less: Property Taxes	700	
Legal/Joint Venture	800	
State & Local Taxes	900	
Interest	900	
Miscellaneous - Other	900	
Direct Expenses:		
Switch & Interconnect	055	
Marketing	100, 110, 120, 130, 140, 150, 160, 170	Does not include Bad Debt
Center Expenses		Should include dept 280 which is reported as an allocated expense.
Product Development	285, 290, 295	
Bad Debts	050, 180, 245, 280	
Network Services	500, 510, 515, 520, 525, 530, 532, 535, 540, 542, 544, 546, 550, 555, 560, 570, 580	Includes Property Taxes
Less: Property Taxes	500	
Property Taxes	500, 700	
Depreciation	900	
Amortization	900	
Non Cellular Operations Income		
Loss on Sale of Equipment	900	
Interest & Other Income	900	

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New Par
1993 Expense Account Supplemental Information

December 20, 1998

Kentucky and Indiana Carrier Revenue Percentages

	Kentucky Wholesale	Kentucky Retail	Indiana Wholesale	Indiana Retail
Wholesale Revenues per state	2,192,800		412,441	
Retail Revenues per State		2,838,732		495,769
SOTCO Wholesale Revenues	21,166,234		21,166,234	
SOTCO Retail Revenues		27,401,159		27,401,159
Percentage	10.36%	10.36%	1.95%	1.81%
Reported Wholesale Revenues	21,166,234		412,441	
Reported Retail Revenues		27,401,159		495,769
Total SOTCO Revenues	48,567,393	48,567,393	908,210	908,210
Percentage	43.58%	56.42%	45.41%	5.15%
Wholesale Rev. per State %	10.36%		1.95%	
Retail Rev. per State %		10.36%		1.81%
SOTCO Wholesale Revenue %	43.58%	56.42%	45.41%	54.59%
Percentage applied to SOTCO expenses	4.51%	5.84%	0.88%	0.99%

Kentucky COSSCO Expense Allocation %

Kentucky COSSCO gross margin	171,698
Market 70 equipment revenues	4,299,452
Percentage applied to expenses	3.99%

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PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 5

AT-0001594

CONFIDENTIAL

CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
 FOR PUBLIC UTILITY REPORTING PURPOSES
 Year Ended December 31, 1994
 Filename: JVOH94.WK3

28-Jul-95

03:28 PM

	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
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REVENUES:	108,646,767	189,240,361	297,887,128				
COST OF SALES	0	33,745,976	33,745,976				
GROSS MARGIN	108,646,767	155,494,385	264,141,152				

ALLOCATED EXPENSES

JOINT VENTURE - DEPT 60	160,611	281,293	441,904				
CUSTOMER OPERATIONS CARRIER - DEPT 20	4,234,149	14,046,328	18,280,477				
LESS: BAD DEBTS - DEPT 200'S	0	(8,465,576)	(8,465,576)				
REGION EXPENSES - DEPT 300'S	7,687,652	48,942,597	57,940,249				
HUMAN RESOURCES - DEPT 400'S	659,738	1,150,394	1,810,133				
INFORMATION SERVICES - DEPT 600'S	2,012,378	3,509,001	5,521,379				
FINANCIAL MANAGEMENT - DEPT 700'S	1,012,066	6,011,268	7,023,332				
LESS: PROPERTY TAXES	0	(4,243,636)	(4,243,636)				
LEGAL/JOINT VENTURE - DEPT 800'S	376,561	656,614	1,033,175				
STATE & LOCAL TAXES	111,032	146,345	257,377				
INTEREST	15,049	19,836	34,885				
MISCELLANEOUS - OTHER	396,922	521,838	917,760				
SUBTOTAL	16,675,159	63,576,300	80,251,459				

REDACTED**DIRECT EXPENSES**

SWITCH & INTERCONNECT	43,797,869	0	43,797,869				
FACILITIES - DEPT 070	1,276,747	4,036,203	5,312,950				
MARKETING - DEPT 100'S	0	8,908,406	8,908,406				
BAD DEBTS	0	8,767,481	8,767,481				
NETWORK SERVICES - DEPT 500'S	17,300,390	361,376	17,661,766				
LESS: PROPERTY TAXES	(6,364,556)	0	(6,364,556)				
PROPERTY TAXES	8,364,556	4,243,636	10,608,192				
DEPRECIATION	20,169,775	20,562,439	40,732,214				
AMORTIZATION	8,403,734	390,638	6,794,372				
SUBTOTAL	68,848,515	47,270,179	136,218,694				
TOTAL EXPENSES	105,623,674	110,846,479	216,470,153				
NET OPERATING INCOME	3,023,093	44,647,906	47,670,999				

NON-CELLULAR OPERATIONS INCOME
 LOSS ON SALE OF EQUIPMENT
 INTEREST & OTHER INCOME

TOTAL NET INCOME	2,099,681	46,411,870	48,511,551				
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OHIO PUCO ANNUAL REPORT
Year Ended December 31, 1994
Filename: JVOH94.WK3

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NOTES TO 1994 OHIO PUCO WORKPAPERS:

NOTES TO 1994 OHIO PUCO WORKPAPERS:

1. TOTAL REVENUES EQUALS GROSS RECEIPTS ON INCOME STATEMENT WORKPAPERS.
2. COSSCO REVENUES AND EXPENSES WERE TAKEN FROM THE ALLOCATED INCOME STATEMENT.
3. MICHIGAN REVENUES AND EXPENSES WERE TAKEN FROM THE ALLOCATED INCOME STATEMENT.
4. THE KENTUCKY REPORTED REVENUE WAS TAKEN FROM THE CURRENT YEAR PUBLIC SERVICE COMMISSION REPORT.
5. THE INDIANA REPORTED REVENUE WAS TAKEN FROM THE CURRENT YEAR PUBLIC SERVICE COMMISSION REPORT.
6. OHIO WHOLESAL REVENUE WAS DERIVED FROM THE PUCO WHOLESAL REVENUE CALCULATION WORKPAPERS.
THE WHOLESAL REVENUE CALCULATIONS WERE DERIVED FROM REPORTS
THAT USE INTRA-STATE TERMINATED MINUTES PRICED AT THE WHOLESAL TARIFFED RATES, NOT THE GROSS REVENUES ASSOCIATED
WITH THOSE MINUTES. ONLY REPORTS FOR OHIO, KENTUCKY AND INDIANA WERE GENERATED
TO COMPILE WHOLESAL REVENUES. THUS, BY USING TOTAL REVENUES REPORTED ON THE
FINANCIAL STATEMENTS AS A STARTING POINT, AND CALCULATING THE INTRA-OHIO WHOLESAL
REVENUES SEPARATELY, GROSS REVENUES ASSOCIATED WITH NON-OHIO, KY, OR IND. TERMINATED MINUTES
ARE INCLUDED IN THE OHIO RETAIL PORTION OF THIS CALCULATION.
7. CERTAIN DEPARTMENTAL EXPENSES ARE ALLOCATED TO ALL NEW PAR ENTITIES
BASED ON A PERCENTAGE OF REVENUES FOR THAT ENTITY. THESE REVENUE PERCENTAGES
WERE ACCUMULATED FOR THE OHIO ENTITIES REPORTING TO PUCO AND APPLIED TO THOSE
EXPENSES TO ARRIVE AT THE REPORTING ENTITY EXPENSES.
8. STATE & LOCAL TAXES, BAD DEBTS, PROPERTY TAXES, DEPRECIATION & AMORTIZATION, RENT, TELEPHONE AND UTILITIES
ARE SPECIFICALLY IDENTIFIED TO A LEGAL ENTITY.
9. BAD DEBT DEDUCTION FROM WHOLESAL REVENUE IS CALCULATED BY TAKING THE TOTAL OHIO }
WHOLESAL REVENUE / TOTAL REVENUES * NET WRITEOFFS. } NO DEDUCTION IN 1994
10. DEPRECIATION AND AMORTIZATION WERE DETERMINED TO BE EITHER WHOLESAL OR RETAIL
ASSOCIATED BASED ON THE DETERMINATION OF WHETHER THE ASSETS ARE RELATED TO THE
WHOLESAL SYSTEM (OPERATING PLANT) OR THE RETAIL SYSTEM (GENERAL PLANT). IN CERTAIN
INSTANCES (VEHICLES, COMPUTERS), ASSETS ARE USED IN BOTH THE
WHOLESAL AND THE RETAIL SYSTEMS. AN ALLOCATION WAS MADE USING THE WHOLESAL AND RETAIL REVENUE %'S
TO ESTIMATE THE PORTION OF DEPRECIATION OR AMORTIZATION ATTRIBUTABLE TO EACH SYSTEM.
11. TOLEDO ACTIVITY IS ASSUMED TO BE 100% INCLUSIVE TO OHIO.
12. KENTUCKY AND INDIANA EXPENSES, UNLESS OTHERWISE SPECIFICALLY IDENTIFIED ARE ALLOCATED USING A
PERCENTAGE OF REVENUE METHOD.

AT-0001595

OHIO F 7 ANNUAL REPORT
Year Ended December 31, 1994
Filename: JVOH94.WK3

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NOTES TO 1994 OHIO PUCO WORKPAPERS:

1994 VS 1993 VARIANCE ANALYSIS

1. OHIO WHOLESAL INCOME DECREASED DUE TO:
 WHOLESALE REVENUE DECREASED \$14 MILLION.
 SWITCH & INTERCONNECT EXPENSE INCREASED \$10 MILLION.
 DEPRECIATION INCREASED \$2 MILLION.
 PROPERTY TAXES INCREASED \$4 MILLION.
2. WHOLESAL REVENUES DECREASED DUE TO PROMOTIONAL WHOLESAL RATES
USED FOR ALL OF 1994 VERSUS A PORTION OF 1993. IT APPEARS THE RATE DIFFERENCE
MORE THAN OFFSETS THE INCREASE IN THE CUSTOMER BASE.
3. ALTHOUGH ALLOCATED EXPENSES WERE COMPUTED USING A LOWER WHOLESAL
PERCENTAGE, TOAL EXPENSES SUBJECT TO ALLOCATION INCREASED SUCH THAT THE
TOTAL WHOLESAL PORTION OF THE ALLOCATED EXPENSES ARE \$200,000 GREATER
THAN 1993.

PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 6

ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
050	Revenues	State of Market	Both	Both	N/A		Revenues were specifically identified in either carrier or center.
050	Bad Debts - Rental	State of Market	Center	N/A	N/A		Expenses booked to the general ledger were allocated to carrier activity based upon the state of the market.
050	Cost Of Sales	State of Market	Center	N/A	N/A		Tower Rent & Miscellaneous Income.
050	Other Income	State of Legal Entity	Carrier	Retail	N/A		See supporting worksheet.
055	Interconnect	State of Market	Carrier	Wholesale	N/A		Ind. & Ky. allocated using revenue col. A
060	Joint Venture	All States	Both	Both	A		Donations included in dept 060 allocated to legal entity per exp. analysis
070	Facilities	State of Market	Both	Both	N/A		State distribution corresponds to entity allocation for federal tax purposes.
100	Marketing Admin	State of Market	Carrier	Retail	B		Rent & Utilities were identified to a carrier or COSSCO. Remaining expenses were allocated according to the revenue % within a market.
110	Marketing Programs	State of Market	Carrier	Retail	B		Market 90 allocated to Ohio, Ind. Ky.
115	Marketing Pricing & Analysis	State of Market	Carrier	Retail	B		Market 90 allocated to Ohio, Ind. Ky.
120	Mkt Communications	State of Market	Carrier	Retail	B		Market 90 allocated to Ohio, Ind. Ky.
140	Corp. Channels	State of Market	Center	N/A		41,748	Market 90 allocated to Ohio, Ind. Ky. & Ind. Carrier prior to allocation
152	Equipment Support	All States	Center	N/A			\$328 of donations exp. allocated to Ohio Carrier Retail
155	Distribution	State of Market	Center	N/A			Ky allocation derived from a % - Ky COSSCO sales / Mkt 70 COSSCO Gross Margin
157	Reliefment	State of Market	Center	N/A			Ky allocation computed on market 70 expenses only Ky % = 20.58%
190	Product Development	All States	Both	Retail	A		Expenses were allocated per COSSCO revenues by state
192	Wireless Data	All States	Both	Retail	A		Percentages were manually computed
200	Customer Operations Admin.	State of Market	Carrier	Both	A		Ky allocation derived from a % - Ky COSSCO sales / Mkt 70 COSSCO Gross Margin
205	Customer Care	State of Market	Carrier	Both	A		Ky allocation computed on market 60 expenses only Ky % = 20.58%
210	Customer Administration	State of Market	Carrier	Both	E		
230	Account Management	Ohio, Ky, In.	Carrier	Both	E		Market 20 allocated to Michigan. Market 90 allocated to Ohio, Ky, & IN
245	Accounts Receivable	State of Market	Carrier	Both	A		Mkts 1-20 allocated to MI. Mkts 70 & 71 allocated to Ohio, Ky, In
245	Bad Debt - Other	Legal Entity	Carrier	Both	A		Mkts 40 - 60 allocated to Ohio.
255	Order Entry	State of Market	Carrier	Both	E		Market 20 allocated to Michigan. Market 40 & 90 allocated to Ohio
350	N. Region - Admin	State of Market	Both	Both	E		\$36,989 booked to Mkt 20 attributable to Toledo
353	N Region Svc Ctrs	State of Market	Center	Both	N/A		Market 20 allocated to Michigan. Market 80 allocated to Ohio, Ky, Ind
355	N Region Indir Chan.	State of Market	Carrier	Retail	N/A		COSSCO portion is amount allocated per federal tax income statements
357	N Region Sales	State of Market	Both	Retail	N/A		All expenses allocated to Michigan.
360	Cent Region Admin	State of Market	Both	Both	N/A		All expenses allocated to Michigan.
363	Cent. Region Svc Ctrs	State of Market	Center	N/A	N/A		COSSCO portion is amount allocated per federal tax income statements.
365	Cent Reg Ind Channels	State of Market	Both	Retail	N/A		COSSCO distribution corresponds to entity allocation for federal tax purposes
367	Central Region Sales	State of Market	Both	Retail	N/A		All expenses allocated to Ohio.
370	Southern Reg Admin	State of Market	Both	Both	N/A		Center activity is Commissions
373	S. Region Svc Ctrs	State of Market	Center	N/A	N/A	133,905	COSSCO portion is Account Exec Commissions. Center Bad Debt & Donations increase to Ohio COSSCO. Decrease to Ohio Carrier Retail

See supporting worksheet
Ky allocation derived from a % - Ky COSSCO sales / Mkt 70 COSSCO Gross Margin
Ky allocation computed on markets 70 & 90 expenses only Ky % = 20.58%
Kentucky portion derived from percentage of Ky COSSCO Revenues/Total

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Page 1

ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Retail Carrier Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
377	S. Region Sales	State of Market	Both	Retail	Retail	E		
400	Human Resources Admin	All States	Both	Both	Both	A		COSSCO Revenues in S. Ohio markets. See supporting workpaper
405	Training	All States	Both	Both	Both	A		
410	Services	All States	Both	Both	Both	A		
500	Network Operations Admin	All States	Carrier	Carrier	Wholesale	G		
500	Property Taxes	All States	Both	Both	Wholesale	G		Distribution corresponds to entity allocation for federal tax purposes
510	Real Estate	All States	Carrier	Carrier	Wholesale	G		
515	Project Management	All States	Carrier	Carrier	Wholesale	G		
520	Civil Const	All States	Carrier	Carrier	Wholesale	G		
525	Material Control	All States	Carrier	Carrier	Wholesale	G		Allocation % applied to Ky. & In
525	Rent, Utilities	State of Market	Carrier	Carrier	Wholesale	G		
530	Gen'l Maintenance & MTSO	All States	Carrier	Carrier	Wholesale	N/A		
530	Rent, Util, Tele.	Specific Identification	Carrier	Carrier	Wholesale	N/A		
532	RF Inner Mkt	State of Market	Carrier	Carrier	Wholesale	N/A		
535	RF Outer Mkt	State of Market	Carrier	Carrier	Wholesale	N/A		
540	North Ohio Sites	State of Market	Carrier	Carrier	Wholesale	N/A		
542	Cent Ohio Sites	State of Market	Carrier	Carrier	Wholesale	N/A		
544	South Ohio Sites	State of Market	Carrier	Carrier	Wholesale	N/A		
546	No/Install & Test	All States	Carrier	Carrier	Wholesale	N/A		Allocation %'s used for Ky. & Ind. Remainder allocated to Ohio
550	Network Controls	State of Market	Carrier	Carrier	Wholesale	G		Market 90 allocated to Ohio, Ky. In
555	Eng. Planning & Mgmt	All States	Carrier	Carrier	Wholesale	G		
560	Integration Eng	All States	Carrier	Carrier	Wholesale	G		
570	Callier Eng	State of Market	Carrier	Carrier	Wholesale	B		Market 90 allocated to Ohio, Ky. In. See supporting workpaper
580	Switch Engineering	All States	Carrier	Carrier	Wholesale	G		See supporting workpaper
580	Telephone	State of Market	Both	Both	Wholesale	G		
585	Network Engineering	All States	Both	Both	Both	A		
600	Systems Development	All States	Both	Both	Both	A		
605	Computer Operations	All States	Both	Both	Both	A		
610	Tech Svcs	All States	Both	Both	Both	A		
625	Info Svcs Admin	All States	Both	Both	Both	A		
630	Systems & Prog.	All States	Both	Both	Both	A		
640	Roaming	All States	Both	Both	Both	A		
700	Financial Management	All States	Both	Both	Both	A		2,282 increase to Ohio carrier Retail. Decrease to Michigan
700	Telephone	State of Market	Carrier	Carrier	Retail			Distribution corresponds to entity allocation for federal tax purposes. Attributable to Kentucky tax audit.
700	Property Taxes	All States	Both	Both	Both			
700	Use Tax	Specific Identification	Carrier	Carrier	Both	A		
800	Legal	All States	Both	Both	Both			
900	Net (Gain)/Loss-Phones	State of Market	Both	Both	Retail			Ohio activity is COSSCO only. Michigan activity is COSSCO and Carrier Retail. Allocation determined upon analysis of gain/loss activity.
900	Net (Gain)/Loss-Other	Specific Identification	Both	Both	Retail			State distribution corresponds to entity allocation for federal tax purposes
900	Other (Income)/Loss	Legal Entity	Carrier	Carrier	Retail			Ohio carrier portion was allocated using wholesale/retail %
900	State & Local Tax	State of Market	Both	Both	Both	N/A		Market 20 allocated to Michigan. Market 90 allocated to Ohio. Expenses are bank charges
900	Interest Expense	State of Market	Carrier	Carrier	Both			
900	Miscellaneous	State of Market	Carrier	Carrier	Both			
900	Interest Income	State of Market	Carrier	Carrier	Retail			Expenses identified by location. F&F, Vehicles & Computers for Ohio locations were allocated using Wholesale/Retail revenue %.
900	Depreciation	Specific Identification	Both	Both	Both			
900	Amortization	Specific Identification	Both	Both	Both			

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CELLULAR ONE - NEW PAR
DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1994
Filename: JVOH94.WK3

	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
REVENUES:	108,646,767	189,240,361	297,887,128	272,297,136	7,534,077	913,371	578,631,712
COST OF SALES	0	33,745,976	33,745,976	27,479,774	618,711	0	61,844,461
GROSS MARGIN	108,646,767	155,494,385	264,141,152	244,817,362	6,915,366	913,371	516,787,251
ALLOCATED EXPENSES							
JOINT VENTURE - DEPT 80	160,611	281,293	441,904	597,315	13,390	1,687	1,054,296
CUSTOMER OPERATIONS CARRIER - DEPT 20	4,234,149	14,086,326	18,280,477	15,897,887	165,861	21,126	34,366,341
LESS: BAD DEBTS - DEPT 200'S	0	(8,365,576)	(8,365,576)	(7,866,410)	0	0	(16,320,986)
REGION EXPENSES - DEPT 300'S	7,697,662	48,942,597	57,640,249	54,710,471	1,519,660	143,534	114,013,914
HUMAN RESOURCES - DEPT 400'S	669,739	1,160,394	1,810,133	1,864,426	44,638	6,623	3,814,820
INFORMATION SERVICES - DEPT 600'S	2,012,378	3,609,001	5,521,379	5,046,435	136,158	17,154	10,721,126
FINANCIAL MANAGEMENT - DEPT 700'S	1,012,066	6,011,266	7,023,332	2,552,264	1,611,948	8,627	11,196,161
LESS: PROPERTY TAXES	0	(4,243,636)	(4,243,636)	(16,581)	0	0	(4,260,217)
LEGAL/JOINT VENTURE - DEPT 800'S	376,561	656,614	1,033,175	944,302	25,479	3,210	2,008,166
STATE & LOCAL TAXES	111,032	146,345	257,377	4,166,298	0	0	4,423,676
INTEREST	15,049	19,836	34,885	60,171	0	0	95,058
MISCELLANEOUS - OTHER	395,922	521,838	917,760	225,103	0	0	1,142,863
SUBTOTAL	16,675,159	63,576,300	80,251,459	77,982,671	3,507,124	200,961	161,942,215
DIRECT EXPENSES							
SWITCH & INTERCONNECT	43,797,869	0	43,797,869	33,439,711	0	0	77,237,580
FACILITIES - DEPT 070	1,278,747	4,036,203	5,312,950	2,754,401	26,328	0	8,093,679
MARKETING - DEPT 100'S	0	8,908,406	8,908,406	16,956,118	341,597	20,748	26,226,869
BAD DEBTS	0	8,767,481	8,767,481	7,695,351	0	0	16,462,832
NETWORK SERVICES - DEPT 500'S	17,300,390	391,376	17,691,766	11,248,433	365,368	31,098	29,308,665
LESS: PROPERTY TAXES	(6,364,556)	0	(6,364,556)	(1,968,006)	(149,127)	(4,064)	(8,485,752)
PROPERTY TAXES	6,364,556	4,243,636	10,608,192	1,984,586	149,127	4,064	12,746,909
DEPRECIATION	20,169,776	20,562,439	40,732,214	26,583,799	806,064	50,608	68,172,686
AMORTIZATION	6,403,734	390,638	6,794,372	6,696,761	0	0	13,491,153
SUBTOTAL	88,948,515	47,270,179	136,218,694	105,391,175	1,539,357	102,455	243,261,681
TOTAL EXPENSES	105,623,674	110,846,479	216,470,153	183,373,846	5,046,481	303,416	405,193,696
NET OPERATING INCOME	3,023,093	44,647,906	47,670,999	61,443,516	1,868,885	609,955	111,593,355
NON-CELLULAR OPERATIONS INCOME							
LOSS ON SALE OF EQUIPMENT	(923,412)	(207,144)	(1,130,556)	(323,027)	0	0	(1,453,583)
INTEREST & OTHER INCOME	0	1,971,108	1,971,108	2,764,713	0	0	4,735,821
TOTAL NET INCOME	2,099,681	46,411,870	48,511,551	63,885,202	1,868,885	609,955	114,875,593

OHIO PUCO ANNUAL REPORT
Year Ended December 31, 1994
Filename: JVOH94.WK3

NOTES TO 1994 OHIO PUCO WORKPAPERS:

NOTES TO 1994 OHIO PUCO WORKPAPERS:

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7. CERTAIN DEPARTMENTAL EXPENSES ARE ALLOCATED TO ALL NEW PAR ENTITIES BASED ON A PERCENTAGE OF REVENUES FOR THAT ENTITY. THESE REVENUE PERCENTAGES WERE ACCUMULATED FOR THE OHIO ENTITIES REPORTING TO PUCO AND APPLIED TO THOSE EXPENSES TO ARRIVE AT THE REPORTING ENTITY EXPENSES.
8. STATE & LOCAL TAXES, BAD DEBTS, PROPERTY TAXES, DEPRECIATION & AMORTIZATION, RENT, TELEPHONE AND UTILITIES ARE SPECIFICALLY IDENTIFIED TO A LEGAL ENTITY.
9. BAD DEBT DEDUCTION FROM WHOLESALE REVENUE IS CALCULATED BY TAKING THE TOTAL OHIO } *NOTE LEFT IN ERROR*
WHOLESALE REVENUE / TOTAL REVENUES * NET WRITEOFFS. } *NO DEDUCTION TAKEN*
10. DEPRECIATION AND AMORTIZATION WERE DETERMINED TO BE EITHER WHOLESALE OR RETAIL ASSOCIATED BASED ON THE DETERMINATION OF WHETHER THE ASSETS ARE RELATED TO THE WHOLESALE SYSTEM (OPERATING PLANT) OR THE RETAIL SYSTEM (GENERAL PLANT). IN CERTAIN INSTANCES (VEHICLES, COMPUTERS), ASSETS ARE USED IN BOTH THE WHOLESALE AND THE RETAIL SYSTEMS. AN ALLOCATION WAS MADE USING THE WHOLESALE AND RETAIL REVENUE %'S TO ESTIMATE THE PORTION OF DEPRECIATION OR AMORTIZATION ATTRIBUTABLE TO EACH SYSTEM.
11. TOLEDO ACTIVITY IS ASSUMED TO BE 100% INCLUSIVE TO OHIO.
12. KENTUCKY AND INDIANA EXPENSES, UNLESS OTHERWISE SPECIFICALLY IDENTIFIED ARE ALLOCATED USING A PERCENTAGE OF REVENUE METHOD.

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Subject To
Protective Order

OHIO PUCO ANNUAL REPORT
Year Ended December 31, 1994
Filename: JVOH94.WK3

NOTES TO 1994 OHIO PUCO WORKPAPERS:

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 WHOLESALE REVENUE DECREASED \$14 MILLION.
 SWITCH & INTERCONNECT EXPENSE INCREASED \$10 MILLION.
 DEPRECIATION INCREASED \$2 MILLION.
 PROPERTY TAXES INCREASED \$4 MILLION.
2. WHOLESALEREVENUES DECREASED DUE TO PROMOTIONAL WHOLESALERATES
 USED FOR ALL OF 1994 VERSUS A PORTION OF 1993. IT APPEARS THE RATE DIFFERENCE
 MORE THAN OFFSETS THE INCREASE IN THE CUSTOMER BASE.
3. ALTHOUGH ALLOCATED EXPENSES WERE COMPUTED USING A LOWER WHOLESALEREVENUE
 PERCENTAGE, TOTAL EXPENSES SUBJECT TO ALLOCATION INCREASED SUCH THAT THE
 TOTAL WHOLESALEREVENUE PORTION OF THE ALLOCATED EXPENSES ARE \$200,000 GREATER
 THAN 1993.

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CELLULAR ONE - NEW PAR
DECEMBER 31, 1984 INCOME STATEMENT ALLOCATION
TABLE OF REVENUES AND PERCENTAGES
FOR ALLOCATION OF CENTRAL SERVICES EXPENSES
IN MARKETS 20 & 90.

	A	B	C	D	E	F	G	H	I
	NEW PAR WIDE	OHIO CARRIER	OHIO REGION	N. OHIO CARRIER	S. OHIO CARRIER	SW. OHIO CARRIER	NEW PAR CARRIER	MICHIGAN REGION	MICHIGAN CARRIER
REVENUES									
DETROIT	(200,422,246)						39.77%	73.81%	82.00%
FLINT	(11,525,480)						2.28%	4.23%	4.72%
LANSING	(11,476,604)						2.28%	4.21%	4.88%
MUSKEGON	(1,282,317)						0.25%	0.47%	0.52%
GRAND RAPIDS	(19,732,228)						3.92%	7.25%	8.07%
TOLEDO	(21,004,541)	8.09%	6.86%	17.84%			4.17%		
NOCTCO	(72,627,937)	27.98%	23.65%	82.02%			14.41%		
AKRON	(16,161,132)	6.23%	6.28%	13.80%			3.21%		
CANTON	(7,307,820)	1.26%	2.82%	2.39%	6.24%		1.45%		
COLUMBUS	(61,686,442)	10.60%	23.77%	20.14%	43.33%		12.24%		
SOTCO - OHIO	(53,178,748)	9.16%	20.49%	17.36%	37.35%	65.90%	10.55%		
SOTCO - INDIANA	(813,371)	0.16%	0.35%	0.30%	0.64%	1.13%	0.18%		
SOTCO - KENTUCKY	(6,735,017)	1.16%	2.60%	2.20%	4.73%	8.35%	1.34%		
SOTCO	(60,824,137)				13.95%	24.62%	3.84%		
DAYTON	(19,864,388)	3.43%	7.66%	6.48%				10.23%	
COSSCO - MICHIGAN	(27,859,352)								
COSSCO - OHIO	(46,219,831)								
COSSCO - KENTUCKY	(638,438)								
TOTAL COSSCO	(74,717,622)	12.81%							

[illegible]

**CELLULAR ONE - NEW PAR
SUMMARY OF COSCO STORE 807 KENTUCKY GROSS SALES
FOR THE CALENDAR YEAR 1994
PER 1994 SALES TAX RETURNS**

GROSS SALES		
JANUARY	45,042.31	
FEBRUARY	65,997.88	
MARCH	54,624.87	
APRIL	28,088.34	
TOTAL		193,753.39
TOTAL OHIO CARRIER REVENUE		251,827.919
OHIO WHOLESALE REVENUE PERCENTAGE:		
OHIO WHOLESALE REVENUE		108,846,787
		43.14%
OHIO WHOLESALE PERCENTAGE		56.86%
OHIO RETAIL PERCENTAGE		

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NEW PAR
Department 205 Analysis
TAKEN FROM ORACLE

December 19, 1998

Market	Total Expense	Allocation:			
		Michigan Carrier	Ohio Carrier	Ky Carrier @ 1.16%	In Carrier @ .16%
01	72,775	72,775			
02	5,714	5,714			
03	1,297	1,297			
04	13,890	13,890			
06	19,987	19,987			
20	2,964,721	2,964,721			
40	36,618		36,618		
41	1,132		1,132		
50	1,055,600		1,055,600		
51	93,845		93,845		
52	60,900		60,900		
55	26,999		26,999		
60	1,737,756		1,737,756		
70	1,095,136		1,080,680	12,704	1,752
71	198,188		195,572	2,299	317
90	0				
Grand Total	7,384,558	3,078,384	4,289,102	15,003	2,069

Ohio Carrier Wholesale @ 43.14%
Ohio Carrier Retail @ 56.86%

1,850,319
2,438,783

CONFIDENTIAL
Subject To
Protective Order

AT-0002670

NEW PAR
Department 580 Analysis
TAKEN FROM ORACLE

December 19, 1998

Market	Total Expense	Identified as		Additional Tele. Exp. not Id'd	Remainder	Allocation:			COSSCO Ky.	COSSCO Ohio	Michigan Carrier @ 48.51 %	Ohio Carrier @ 49.97 %	Ky Carrier @ 1.34 %	In Carrier @ 18 %
		Telephone Exp.	Exp.			COSSCO Mich	COSSCO Ohio	COSSCO Ky.						
01	76,018	0	0	76,018	0	0	76,018							
02	9,746	0	0	9,746	0	0	9,746							
03	14,241	0	0	14,241	0	0	14,241							
04	11,086	0	0	11,086	0	0	11,086							
06	24,463	0	0	24,463	0	0	24,463							
20	1,547,587	1,059,096	0	0	488,491	0					1,296,063	244,099	6,546	879
40	43,742	0	0	43,742	0	0	43,742							
50	86,753	0	0	86,753	0	0	86,753							
51	34,639	0	0	34,639	0	0	34,639							
52	20,116	0	0	20,116	0	0	20,116							
55	8,777	0	0	8,777	0	0	8,777							
60	69,479	0	0	69,479	0	0	69,479							
70	71,279	71,279	0	0	0	0	55,672	15,607						
71	42,198	42,198	0	0	0	0	42,198							
90	1,854,543	1,520,405	0	0	334,138	0								
Unidentified Adjustment	0	0	0	0	0	0	0	0						
Grand Total	3,914,666	2,692,879	399,059	0	822,628	135,555	361,375	15,607	162,090	1,458,153	1,687,374	59,512	70,535	9,552

CONFIDENTIAL
Subject To
Protective Order

AT-0002671

NEW PAR
Department 377 Analysis
TAKEN FROM ORACLE

Market	60	70	71	72	Grand Total
Total Expenses	3,316,935	5,128,098	2,496,485	(3)	10,941,515

Allocation:
COSSCO:

Acct Exec Activations Comm	1,081,080	1,739,667	850,781	0	3,671,528
Bad Debt - Service Centers	13,469	8,824	8,199	0	30,492
	1,094,549	1,748,491	858,980	0	3,702,020

Ky Portion - Total Mkt Expenses

@ 2.593552823%	86,026	133,000	64,748	(0)	283,774
Ohio - Remainder	1,008,523	1,615,491	794,232	0	3,418,246

Carrier:

Total Market Expenses	3,316,935	5,128,098	2,496,485	(3)	10,941,515
Less: COSSCO Ohio	1,008,523	1,615,491	794,232	0	3,418,246
Total	2,308,412	3,512,607	1,702,253	(3)	7,523,269
Indiana Carrier @ .64%	14,774	22,481	10,894	(0)	48,149
Kentucky Carrier @ 4.73%	109,188	166,146	80,517	(0)	355,851

Summary:

COSSCO Ohio	1,008,523	1,615,491	794,232	0	3,418,246
COSSCO KY	86,026	133,000	64,748	(0)	283,774
Indiana Carrier	14,774	22,481	10,894	(0)	48,149
Kentucky Carrier	109,188	166,146	80,517	(0)	355,851
Subtotal	1,218,511	1,937,118	950,391	(0)	4,106,020
Remaining expenses allocated					
Ohio Retail Carrier	2,098,424	3,190,980	1,546,094	(3)	6,835,495
Total	3,316,935	5,128,098	2,496,485	(3)	10,941,515

Ky COSSCO percentage = store 807 sales / total COSSCO sales for markets 60 - 72.

CONFIDENTIAL
Subject To
Protective Order

AT-0002672

NEW PAR
Department 370 Analysis
TAKEN FROM ORACLE

Market	60	70	71	90	Grand Total
Total Expenses	6,139,183.43	5,377,669.92	2,005,930.79	1,585,287.08	15,108,071.22
Allocation:					
Michigan:					
Donations	0.00	0.00	0.00	200.00	200.00
COSSCO:					
Acct Exec Activations Comm	50,809.20	44,353.20	35,645.00	0.00	130,807.40
Bad Debt - Agent	0.00	0.00	0.00	73,133.00	73,133.00
	50,809.20	44,353.20	35,645.00	73,133.00	203,940.40
Ohio	50,809.20	35,234.18	35,645.00	58,096.86	179,785.24
Kentucky	0.00	9,119.02	0.00	15,036.14	24,155.16
Carrier - Remainder	6,088,374.23	5,333,316.72	1,970,285.79	1,511,954.08	14,903,930.82
Indiana @ .64%	38,965.60	34,133.23	12,609.83	9,676.51	95,385.16
Kentucky @ 4.73%	287,980.10	252,265.88	93,194.52	71,515.43	704,955.93
Ohio @ 94.63%	5,761,428.53	5,046,917.61	1,864,481.44	1,430,762.15	14,103,589.73
Wholesale @ 43.14%	2,485,480.27	2,177,240.26	804,337.29	617,230.79	6,084,288.61
Retail @ 56.86%	3,275,948.26	2,869,677.35	1,060,144.15	813,531.36	8,019,301.12

CONFIDENTIAL
Subject To
Protective Order

AT-0002673

NEW PAR
Department 060 Analysis
TAKEN FROM ORACLE

December 19, 1998

Total Expense Allocation:	<u>1,054,296</u>		Expense Over/(Under) Stated
	Original	Revised	
Ky Carrier @ 1.16%	12,230	12,230	0
Ind Carrier @ .16%	1,687	1,687	0
KY COSSCO @ .11%	1,160	1,160	0
MI COSSCO @ 4.81%	50,712	50,712	0
Ohio COSSCO @ 7.99%	69,602	84,238	(14,636)
MI Carrier @ 42.26%	546,603	445,545	101,058
Ohio Carrier Retail @ 43.51% @ 56.86%	211,691	260,831	(49,140)
Ohio Carrier Wholesale @ 43.51% @ 43.14%	160,611	197,894	(37,283)
	<u>1,054,296</u>	<u>1,054,296</u>	<u>0</u>

CONFIDENTIAL
Subject To
Protective Order

AT-0002674

SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	01	02	03	04	06	08	20	40	41	42	50	51	52	55	58
REVENUE	213,124,360	5,813,566	7,037,131	12,822,794	1,282,617	21,385,745	10,780,882	21,850,202	2,599,277	1,009,821	83,120,197	19,446,714	8,069,123	2,372,418	334,001
BAD DEBIT - RENTAL							180,069				1,144,703				
COST OF SALES	11,889,892	772,518	132,490	1,228,587		1,444,190	11,813,280	2,328,031	277,870		8,890,138	2,085,530	992,871	203,048	8,119
OTHER INCOME	389,498						4,020								
INTERCON	13,439,711							3,023,038			19,312,311	1976,542	1349,803	1349,803	
JOINT VENTURE															
FACILITIES	2,182,154	49,488	71,730	146,543		81,128	130,359	196,282	39,039	4,800	1,099,008	246,121	82,302	37,830	
MARKETING ADMIN							66,260								
MARKETING PROGRAMS							301,803								
110							2,292,058								
115							16,322,871								
120							657,338				1,041,745				
125											316,013				
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CONFIDENTIAL
 Subject To
 Protective Order

AT-0001598

CELLULAR ONE - NEW PAR
 OPLARIS EXPENSES - SUMMARY INC ME STATEMENT
 FOR PUBLIC UTILITY REPORTING PUR OSES
 Year Ended December 31, 1994
 Filenamer: JYCHB4.WK3

SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET D4	MARKET 06	MARKET 08	MARKET 20	MARKET 40	MARKET 41	MARKET 42	MARKET 50	MARKET 51	MARKET 52	MARKET 55	MARKET 56	MARKET 59
CIVIL CONST							114,391									
125 MATERIAL CONTROL							12,044									
126 TELEPHONE RENT																
128 O MAINT & MISO							1,859,416									
130 RENT, UTIL, TELE							2,014,184									
132 RF POWER MKT							786,446									
136 RF OUTER MKT							454,463									
140 NORTH OHIO SITES																
143 CENT OHIO SITES																
144 SOUTH OHIO SITES																
146 NOCAMTALL & TEST																
148 NETWORK CONTROLS																
154 ENG PLAN & MGMT																
156 INTEGRATION ENG																
170 CELLULAR ENG																
180 SWITCH ENGINEERING																
186 TELEPHONE																
188 NETWORK ENGINEERING																
196 SYSTEMS DEVELOPMENT																
198 COMPUTER OPERATIONS																
206 TECH SVCS																
210 NPO SVCS ADMIN																
236 SYSTEMS & PROG.																
240 ROAMING																
246 PM MGMT ADMIN																
250 TELEPHONE																
256 PROPERTY TAXES																
260 USE TAX																
266 LEGAL																
270 NET GAIN/LOSS-PHONE																
276 NET GAIN/LOSS-OTHER																
280 OTHER INCOME/LOSS																
286 STATE & LOCAL TAX																
290 INTEREST EXPENSE																
296 MISCELLANEOUS																
300 INTEREST INCOME																
306 DEPRECIATION																
310 AMORTIZATION																
	154,328,602	3,800,304	9,825,493	10,179,039	1,282,617	12,716,167	64,921,060	9,079,489	1,454,927	1,022,021	31,839,618	15,819,129	9,761,509	2,348,393	2,348,393	1,716,060

ALLOCATION BY STATE/ENTITY

OHIO							15,114,468	10,353,876	2,149,358	1,004,046	39,477,479	16,339,824	7,053,864	2,354,306	1,377,844	
MICHIGAN	150,098,976	4,607,029	6,316,310	10,884,416	1,352,319	14,039,48										
CORECO	15,247,473	689,751	1,388,319	704,798	200	1,124,15										
NEWPAR																
KENTUCKY																

DIFFERENCE

CONFIDENTIAL
 Subject To
 Protective Order

AT-0001589

SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 60	MARKET 70	MARKET 71	MARKET 72	MARKET 90	TOTAL	ALLOCATED TO OHIO WHOLESALE	ALLOCATED TO OHIO RETAIL	ALLOCATED TO MICH	ALLOCATED TO COBESCO TO COBESCO	ALLOCATED TO INDIANA	ALLOCATED TO KENTUCKY	ALLOCATED TO NEWPAIR
050 REVENUE	22,080,560	71,223,819	23,086,768	1,207	1,644,847	97,631,711	108,646,793	113,151,151	344,437,283	41,063,310	27,859,393	799,060	913,371
060 BAD DEBTS - RENTAL	(154,808)	1,203				(154,808)							
060 COST OF SALES	9,927,319	8,113,832	2,297,118	6	233,302	91,664,481							
060 OTHER INCOME		4,800			5,922	206,188							
060 INTERCON.	11,689,939	14,428,000	11,192,879			27,227,889	43,787,866	33,436,711					
060 JOINT VENTURE	1,607,358	986,897	346,776		1,084,296	1,084,296							
070 FACILITIES						1,084,296							
100 MARKETING ADMIN						1,084,296							
110 MARKETING PROGRAMS						1,084,296							
115 MKTG PRICING ANALYSIS						1,084,296							
120 MKTG COMM						1,084,296							
140 CORPORATE CHANNELS						1,084,296							
162 COMPONENT SUPPORT						1,084,296							
165 DISTRIBUTION						1,084,296							
165 REPERIMENT						1,084,296							
180 PRODUCT DEVELOPMENT						1,084,296							
182 WIRELESS DATA						1,084,296							
200 CUST OF ADMIN						1,084,296							
206 CUST CARE						1,084,296							
210 CUST ADMIN						1,084,296							
220 ACCT MGMT						1,084,296							
245 ACCOUNTS RECEIVABLE						1,084,296							
245 BAD DEBT - OTHER						1,084,296							
245 ORDER ENTRY						1,084,296							
260 AL REGION - ADMIN						1,084,296							
265 M REGION SVC CTRS						1,084,296							
265 M REGION BNC CHAN						1,084,296							
265 M REGION SALES						1,084,296							
265 CENT REGION ADMIN						1,084,296							
265 CENT REGION SVC CTRS						1,084,296							
265 CENT REG IND CHANNELS						1,084,296							
265 CENT REGION SALES						1,084,296							
270 SOUTHERN REG ADMIN						1,084,296							
270 S. REGION SVC CTRS						1,084,296							
270 S. REGION SALES						1,084,296							
277 HUMAN RES ADMIN						1,084,296							
400 TRAINING						1,084,296							
405 SERVICES						1,084,296							
500 NETWORK OF ADMIN						1,084,296							
500 PROPERTY TAXES						1,084,296							
510 REAL ESTATE						1,084,296							
515 PROJECT MGMT						1,084,296							

CONFIDENTIAL
 Subject To
 Protective Order

AT-0001600

AT-0001601

CELLULAR ONE - NEW PAR
DPLMAS EXPENSES - SUMMARY INCOME STATEMENT
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1994
Filename: JV0H94.WK3

TABLE OF DEPRECIATION EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1994

	OHIO WHOLESALE	OHIO RETAIL	MICH	COSSCO OHIO	COSSCO MICH	COSSCO KY	INDIANA	KENTUCKY	
Building	897,076.78	259,127.34	697,452.80	130,138.41	119,284.89		4,898.97	31,803.88	505,558.43
SAs Buildings	98,681.67		222,118.60	3,888.18	3,367.18	12.84	60.78	3,083.02	1,631,000.81
Permits/Civil Eng Svcs	1,090,123.90		372,876.47	411.78			8,326.28	48,887.30	331,088.12
Towers	642,878.43		410,405.35	11,178.08			5,084.03	35,438.48	1,624,418.72
Power Equipment	9,405,017.89		9,223,874.14	5,816.01			22,801.91	369,836.82	1,096,048.37
Radio Equipment	382,230.84		300,888.08	388.60			1,748.80	16,838.90	18,718,838.87
Antennas	1,381,237.48		26,106.93	883.86			5,487.73	37,184.42	700,584.20
Other Site Equipment	370,108.81		182,453.95	477.58	235.44		312.19	10,847.83	1,419,730.78
Capitalized Distribution	378,678.58		388,248.71	2,147.88	88.08		180.08	13,203.23	888,850.28
Transmissions/Carrier Equip	719,892.08		634,186.97	339,511.48	143,414.21	31,148.72	1,850.82	39,411.39	1,908,822.55
Outside/Installation Svcs	1,833,868.67		1,831,211.72						874,343.87
Switch Equipment	142,833.38		262,172.83						888,850.28
Microwave Equipment	888.17		218.88	187.78					3,785,170.38
Capitalized Interest	287,230.78		189,282.22	102,388.87	20,784.77	248.04			433,807.89
Technical Monitoring Equip	344,604.91	454,059.30	382,438.20	489,316.08	178,484.13	18,135.82			1,381.77
Furniture & Fixtures	218,481.68	45,348.78	345,431.37	439,812.48	233,383.64	88,834.86			649,822.78
Leasehold Improvements	167,831.81	221,340.01	273,087.13	13,680.78	19,787.80				1,875,708.22
Motor Vehicles			220,087.13	674,037.11	84.08				1,849,500.88
Phone			8,789,084.42	13,841,788.02	20,800.08	68,371.38			885,887.48
Demo Equipment/Employee			1,162,897.30	431,408.88	118,073.14	1,591.24			806,418.32
Rental Phones & Accessories	2,428,784.23	3,201,184.58							22,627,644.89
Computer Equipment	(487,500.70)	(1,153.34)							7,342,422.17
Reconducing Items			0.00	871.33					(487,782.71)
TOTAL	20,169,776.03	4,176,844.67	26,728,201.10	18,388,484.04	887,887.83	188,280.06	50,809.13	810,804.06	99,172,888.00

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
OFFICE USE IS ASSUMED TO BE RETAIL
OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %

TABLE OF AMORTIZATION EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1994

	OHIO WHOLESALE	OHIO RETAIL	MICH	INDIANA	KENTUCKY	COSSCO	NEWPAR	
DEFERRED CONSULTING	1,015,338		27,481			222,943		1,864,772
DEFERRED LEGAL	281,488		13,384					274,840
DEFERRED INTERCONNEC	158,887		41,308			304		188,289
CUSTOMER LISTS						9,853		9,853
NON-COMPETE AGREE.						9,333		9,333
FCC LICENSES	2,234,902		6,245,483					10,080,386
GOODWILL/GOING CONCERN		11,148	384,032			29,000		423,178
DCTC INVESTMENT COSTS		303	9,871					10,174
INVEST IN PTC MICHIGAN	138,331		385,282			110,068		611,639
TOTAL	8,400,784	11,449	6,858,781	0	0	288,133	110,068	13,481,153

CONFIDENTIAL
Subject To
Protective Order

AT-0001602

PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 7

CONFIDENTIAL

Approved By: *[Signature]*
09-May-95 02:27 PM

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
"A" Beginning Subscribers	57,209	58,435	60,398	62,853	64,428	66,010	67,330	68,744	71,767	74,228	77,265	80,214	
Gross New Subscribers	2,448	2,970	3,340	2,809	2,035	3,046	2,771	2,908	2,804	3,117	3,257	4,549	
Subscriber Reactions	202	333	384	321	1,148	909	1,008	1,443	1,079	1,208	1,132	1,347	
Subscriber Deactivations	1,484	1,340	1,469	1,157	2,199	2,635	2,365	1,328	1,422	1,288	1,440	1,529	
Ending Subscribers	58,435	60,398	62,853	64,428	66,010	67,330	68,744	71,767	74,228	77,265	80,214	84,581	
Average Subscribers	57,822	59,417	61,526	63,540	65,218	66,870	68,037	70,256	72,998	75,747	78,740	82,388	
# of Directories/Active Callers	82,131	84,089	85,817	87,330	88,589	89,057	89,396	89,471	89,000	88,001	87,204	86,483	
Access percentage	97.15%	97.25%	97.39%	97.49%	97.59%	97.61%	97.84%	97.98%	98.01%	98.21%	98.32%	98.46%	
Peak Minutes	83.84%	84.18%	83.89%	83.09%	83.84%	82.33%	84.02%	83.94%	83.76%	83.75%	84.03%	84.48%	
Off-Peak Minutes	71.57%	73.08%	74.78%	75.44%	74.09%	74.21%	87.49%	87.48%	88.18%	88.51%	87.56%	88.31%	
Total Features per P.M.	14,068	11,438	13,379	10,089	8,683	9,480	12,180	11,517	11,594	12,048	11,624	12,983	138,095
Extended Call Delivery Subscribers	77,244	83,471	29,355	28,616	27,749	27,380	30,222	31,008	31,611	32,384	33,076	33,832	
Enhanced VoiceMail Subscribers	0	0	0	0	0	536	563	611	640	674	689	705	
Foreign Roaming percentage (includes usage, fixed, and toll)	38.29%	38.74%	36.10%	36.79%	36.23%	36.06%	45.40%	47.17%	48.45%	48.87%	47.82%	48.37%	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug		Oct	Nov	Dec	Totals
Income Statement													
Activation Fee "J"	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
Service Act Fee "K"	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Access Charges "L"	67.95	67.95	67.95	67.95	67.95	67.95	67.95	67.95	67.95	67.95	67.95	67.95	67.95
Peak Airtime "M"	598,823	602,957	615,162	685,880	353,538	713,693	681,230	736	9,306,523	9,306,523	9,306,523	9,306,523	9,306,523
Off-Peak Airtime "N"	118,570	140,644	150,203	157,146	77,723	170,772	148,518	138	4,457,698	4,457,698	4,457,698	4,457,698	4,457,698
Features "N"	14,068	11,438	13,379	10,089	8,683	9,480	12,180	11,517	9,715,064	9,715,064	9,715,064	9,715,064	9,715,064
Extended Call Delivery "O"	188,078	136,463	63,114	61,525	59,680	58,886	64,877	66	4,392,770	4,392,770	4,392,770	4,392,770	4,392,770
Billing Service "P"	124,283	128,177	131,634	134,681	133,177	138,114	128,793	130	1,449,650	1,449,650	1,449,650	1,449,650	1,449,650
Enhanced VoiceMail "Q"	\$3.08	\$3.08	\$3.08	\$3.08	\$3.08	\$3.08	\$3.08	\$3.08	943,568	943,568	943,568	943,568	943,568
Foreign Roaming "R"									108,146,767	108,146,767	108,146,767	108,146,767	108,146,767
(includes usage, fixed, and toll)													
Total	1,853,244	1,703,925	1,672,321	1,768,662	1,364,867	1,855,041	1,745,008	1,836					21,283,295

AT-0001603

PUCO DOCKET NO. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 7

Footnotes:

"A" Subscriber Information taken from the Activation by State report. Beginning state, acts, receipts and debits taken directly from Act by State report. Ending State is calculated

"B" % of disconnection is taken from cycle billing audit information and allocated to each state based on percentages calculated using the Activation by State report.

"C" Access percentage represents the indicated market's percentage of subscribers to total subscribers in a market. This information is taken from the Activation by State Report. (See "A")

"D" Airtime Minutes percentage is calculated from the Switch Termination Report. Site minutes from sites near the state borders are multiplied by a percentage obtained from Network Services. This percentage represents the amount of cell site coverage for a given state. The amount earned in each state is taken over the total switch minutes for the total state coverage percentage. See diagram below:

Border Site minutes X NS Coverage Percentage = Allocated Border Site minutes per state
Site minutes per state = Total state minutes - total border site minutes + allocated border site minutes
Site minutes per state/Total switch minutes = State airtime minute percentage

Site 3114 is included in the Cincinnati Switch Termination response. This is a Maryland site and will be included with Dayton Cellular filing. Dayton Cellular is filed the same as Columbus Cellular Telephone Co.

"E" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated and allocated to each state based on the access percentage in "C". Features included are call waiting, call forwarding, 3-way calling, busy transfer, and no answer transfer.

"G" Extended Call Delivery subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "C".

"H" Enhanced Voicemail subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "C". This feature was not offered until July 1994.

"I" Foreign Roaming Minutes percentage is calculated from the Switch Termination Report. Site minutes from sites near the state borders are multiplied by a percentage obtained from Network Services. This percentage represents the amount of cell site coverage for a given state. The amount earned in each state is taken over the total switch minutes for the total state coverage percentage. See diagram below:

Border Site minutes X NS Coverage Percentage = Allocated Border Site minutes per state
Site minutes per state = Total state minutes - total border site minutes + allocated border site minutes
Site minutes per state/Total switch minutes = Foreign Roaming per state minute percentage

"J" Charges to activate, restore or change an access number are calculated by multiplying the tariff rate by the monthly acts, receipts and debits. This

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AT-0001604

Information is obtained from the Activation by State Report (See "A")

"K" Service Activation Fee is \$100.00 for each block of 100 mobile numbers made available to Customer Care, multiplied by the access percentage "C". The months which are zero, no blocks of numbers were issued.

"L" Gross access charges by city were calculated by multiplying the indicated tariff rate by the number of directories "B".

"M" Gross airtime charges by city were calculated by US using the promotional criteria specified by the individual tariff filings. The gross number was multiplied by the percentage specified in "D". Detail for the gross calculation is available from US upon request. Total airtime decreased in May due to timing differences for Columbus Cycle 3 from the OMS conversion. May's cycle 3 airtime amount is included in June.

"N" See calculation for "E".

"O" Indicated tariff rate is multiplied by the amount calculated in "G". January and February 1994 are higher than other months because this feature was given free to all subscribers during those months.

"P" Indicated tariff rate is multiplied by the amount calculated in "B".

"Q" Indicated tariff rate is multiplied by the amount calculated in "H".

"R" Gross foreign roaming revenue represents all foreign roaming revenue earned from subscribers with home able located within Ohio. These amounts were obtained from the Affiliated Foreign Roaming Reports and a Report from Data Flash which specified by city the non-affiliated foreign roaming earned from roaming partners with who located in Ohio. The gross revenue was multiplied by the percentage specified in "I".

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AT-0001605

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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
"A"													
Beginning Subscribers	21,397	21,812	22,435	23,146	23,830	24,423	25,022	25,609	27,267	28,895	30,435	32,333	
Gross New Subscribers	870	1,011	1,158	1,034	1,109	1,235	1,297	1,518	1,726	1,650	1,992	2,740	
Subscriber Reactivations	104	90	122	109	289	316	302	652	479	456	538	628	
Subscriber Deactivations	529	478	569	459	805	952	1,012	512	577	566	632	673	
Ending Subscribers	21,812	22,435	23,146	23,830	24,423	25,022	25,609	27,267	28,895	30,435	32,333	35,028	
Average Subscribers	21,590	22,124	22,791	23,498	24,127	24,723	25,318	26,438	28,081	29,665	31,384	33,681	
# of Directories	23,270	23,915	24,520	25,125	25,825	26,357	26,835	27,098	27,847	28,738	30,256	31,702	
"B"													
Access percentage	98.12%	98.20%	98.33%	98.43%	98.51%	98.57%	98.67%	98.85%	98.89%	98.95%	99.02%	99.09%	
Peak Minutes Percentage	69.78%	69.50%	69.56%	53.03%	54.39%	60.80%	75.93%	64.34%	64.97%	64.33%	64.51%	65.27%	
Offpeak Minutes Percentage	73.28%	74.34%	74.95%	65.98%	57.78%	62.61%	80.88%	68.29%	68.74%	69.35%	69.67%	69.41%	
"C"													
Total Features per P&L	5,180	5,150	5,305	4,175	3,998	3,942	4,480	4,909	4,173	3,918	4,870	4,398	54,397
"D"													
Extended Call Delivery Subscribers	30,194	24,512	10,153	10,059	9,781	9,827	9,365	9,559	9,807	10,089	10,362	10,640	
Enhanced VoiceMail Subscribers	0	0	0	0	0	0	0	101	107	115	118	128	
Foreign Roaming percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	38.95%	40.98%	40.72%	41.14%	41.15%	
"E"													
Income Statement													
Activation/Change Fee "J"	915.00	22,545	27,735	24,030	33,045	37,545	39,165	40,230	41,730	40,060	47,430	50,615	437,835
Service Act Fee "K"	9100.00	2,944	983	4,961	0	0	0	0	59	782	5,050	0	16,753
Access Charges "L"	67.95	184,988	194,931	199,748	205,312	209,535	205,986	215,427	221,387	228,452	240,632	252,030	2,547,856
Peak Airtime "M"	per tariff	325,547	350,791	290,829	321,031	229,529	406,964	393,401	358,442	389,738	390,995	370,389	4,180,317
Off-Peak Airtime "N"	per tariff	68,813	71,543	82,815	87,049	47,752	91,084	74,928	84,843	77,968	83,426	87,719	892,133
Features	"N"	5,180	5,150	4,175	3,998	3,942	4,480	4,909	4,173	3,918	4,870	4,398	54,397
Extended Call Delivery "O"	\$2.15	64,918	21,828	21,828	20,987	20,699	20,134	20,551	21,085	21,491	22,279	22,877	331,376
Enhanced VoiceMail "P"	\$3.08	0	0	0	0	0	0	311	328	354	363	394	1,750
Billing Service "Q"	\$2.00	46,540	49,038	50,250	51,851	52,713	51,670	54,196	55,895	57,472	60,511	63,404	640,970
Foreign Roaming "R"	per tariff	0	0	0	0	0	0	37,924	43,928	42,281	40,683	38,312	203,138
(Lease, Stand, and toll)													
Total	721,485	745,654	725,036	656,232	703,071	801,714	818,863	841,777	831,872	882,743	896,139	900,136	9,308,523

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Footnotes:

"A" Subscriber information taken from the Activation by State report. Beginning sube. acts, reverts and deacts taken directly from Act by State report. Ending Subs is calculated.

"B" # of directofee is taken from cycle billing audit information and allocated to each state based on percentages calculated using the Activation by State report.

"C" Access percentage represents the indicated market's percentage of subscribers to total subscribers in a market. This information is taken from the Activation by State Report. (See "A")

"D" Airtime Minutes percentage is calculated from the Switch Termination Report. Site minutes from sites near the state borders are multiplied by a percentage obtained from Network Services. This percentage represents the amount of call site coverage for a given state. The amount earned in each state is taken over the total switch minutes for the total state coverage percentage. See diagram below:

Border Site minutes X NS Coverage Percentage = Allocated Border Site minutes per state
Site minutes per state = Total state minutes - total border site minutes + allocated border site minutes
Site minutes per state/Total switch minutes = State airtime minute percentage

Site 3114 is included in the Cincinnati Switch Termination reports. This is a Marysville site and will be included with Dayton Cellular filing. Additionally, in the latter part of the year Dayton sites were included in the Cincinnati Switch Termination reports. These are not backed out of Cincinnati percentages due to the change being immaterial.

"E" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated and allocated to each state based on the access percentage in "C". Features included are call waiting, call forwarding, 3-way calling, busy transfer, and no answer transfer.

"G" Extended Call Delivery subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "C".

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"H" Enhanced Voicemail subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "C". This feature was not offered until August 1984.

"I" Foreign Roaming Minutes percentage is calculated from the Switch Termination Report. Prior to August, Dayton roaming minutes could not be segregated due to report/system limitations. Site minutes from sites near the state borders are multiplied by a percentage obtained from Network Services. This percentage represents the amount of call site coverage for a given state. The amount earned in each state is taken over the total switch minutes for the total state coverage percentage. See diagram below:

Border Site minutes X NS Coverage Percentage = Allocated Border Site minutes per state
Site minutes per state = Total state minutes - total border site minutes + allocated border site minutes
Site minutes per state/Total switch minutes = Foreign Roaming per state minute percentage

"J" Charges to activate, restore or change an access number are calculated by multiplying the tariff rate by the monthly acts, reverts and defects. This information is obtained from the Activation by State Report (See "A")

"K" Service Activation Fee is \$100.00 for each block of 100 mobile numbers made available to Customer Care, multiplied by the access percentage "C". The months which are zero, no blocks of numbers were issued.

"L" Gross access charges by city were calculated by multiplying the indicated tariff rate by the number of directories "B".

"M" Gross airtime charges by city were calculated by US using the promotional criteria specified by the individual tariff filings. The gross number was multiplied by the percentage specified in "D". Detail for the gross calculation is available from US upon request. Total airtime decreased in June due to timing differences for Cincinnati Cycle 1 from the OMNI conversion. June's airtime amount does not include cycle 1.

"N" See calculation for "E"

"O" Indicated tariff rate is multiplied by the amount calculated in "G". January and February 1984 are higher than other months because this feature was given free to all subscribers during those months.

"P" Indicated tariff rate is multiplied by the amount calculated in "H".

"Q" Indicated tariff rate is multiplied by the amount calculated in "G".

"R" Gross foreign roaming revenue represents all foreign roaming revenue earned from subscribers with home side located within Ohio. These amounts were obtained from the AT&T Foreign Roaming Reports and a Report from Data Flash which specified by city the non-affiliate foreign roaming earned from roaming partners with side located in Ohio. The gross revenue was multiplied by the percentage specified in "I". Prior to August, Dayton roaming dollars could not be segregated due to report/system limitations.

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Prepared By: CEA
Approved By: 
09-May-95 02:25 PM

Ohio	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS
"A"													
Beginning Subscribers	62,313	63,534	65,289	67,196	68,559	70,095	71,311	72,553	76,037	79,672	82,597	86,980	
Gross New Subscribers	2,327	2,873	3,127	2,419	2,727	2,968	3,048	3,582	3,823	3,222	4,757	7,447	42,340
Subscriber Reactivations	277	294	362	249	850	909	1,321	1,622	1,412	1,506	1,341	1,467	11,808
Subscriber Deactivations	1,383	1,412	1,582	1,305	2,041	2,681	3,127	1,720	1,600	1,802	1,715	1,996	22,364
Ending Subscribers	63,534	65,289	67,196	68,559	70,095	71,311	72,553	76,037	79,672	82,597	86,980	93,898	
Average Subscribers	62,924	64,412	66,243	67,878	69,327	70,703	71,932	74,286	77,856	81,135	84,789	90,439	
Discontinued Subscribers	12,773	12,591	12,376	12,174	12,033	12,028	12,237	12,839	13,245	13,803	14,424	15,385	
"B"													
# of Directories	66,951	68,657	70,734	71,973	70,798	72,680	74,907	76,985	78,398	80,881	83,774	88,950	
"C"													
Access Percentage	98.68%	98.72%	98.80%	98.84%	98.90%	98.95%	99.02%	99.03%	99.11%	99.15%	99.22%	99.28%	
"D"													
Executive Peak Minutes	69.41%	69.02%	68.83%	68.85%	68.49%	68.09%	67.84%	67.56%	67.24%	66.98%	67.23%	66.99%	
Executive Off-Peak Minutes	72.37%	73.06%	72.83%	72.87%	73.17%	72.23%	71.99%	71.76%	71.30%	71.53%	71.53%	71.10%	
Occasional Peak Minutes	73.61%	73.34%	73.31%	74.32%	74.66%	74.02%	74.43%	74.45%	74.34%	74.30%	74.60%	74.08%	
"E"													
First Feature	10,794	10,875	10,353	11,665	8,550	10,845	15,545	16,448	16,272	15,082	14,785	14,548	158,559
Subsequent Features	19,255	19,855	17,760	19,794	18,184	18,428	17,119	17,928	17,529	16,118	15,788	15,427	210,183
"F"													
Extended Call Delivery Subscribers	18,813	61,216	27,782	27,418	26,481	26,336	24,173	24,552	25,050	25,472	25,818	26,252	
"G"													
Enhanced Voice Mail	0	0	0	0	0	0	221	236	249	263	273	284	
"H"													
Foreign Roaming percentage (includes usage, fixed, and toll amounts)	41.28%	38.87%	37.20%	38.25%	37.39%	37.69%	39.90%	40.08%	42.56%	42.08%	41.68%	44.56%	
"I"													
Income Statement													
Ad./Revenue/Change Fee	\$15.00	\$8,805	76,065	59,595	84,270	98,670	112,440	103,860	102,525	97,935	117,195	163,650	1,144,695
Service Act Fee "K"	\$100.00	887	1,978	2,884	0	0	0	0	0	486	9,922	0	24,252
"L"													
Access Charges	1,407,228	1,453,988	1,511,276	1,562,712	1,607,232	1,645,900	1,674,458	1,729,366	1,812,088	1,888,305	1,973,211	2,104,488	20,370,262
Executive	149,880	147,797	146,324	143,001	141,380	141,322	143,726	146,349	155,314	161,731	168,880	179,933	1,826,646
"M"													
Peak Airline (Excl)	978,919	988,198	947,608	1,116,517	1,109,964	1,100,938	1,027,774	994,125	1,111,912	1,127,735	1,088,945	1,088,978	12,639,514
Peak Airline (Incl)	130,169	168,162	149,882	159,258	186,274	188,570	183,223	200,486	182,871	177,232	186,227	177,471	2,099,823
Off-Peak Airline	104,803	102,968	91,810	101,635	102,930	153,383	207,788	229,009	216,819	211,268	198,688	191,507	1,911,608
"N"													
Features:													
First Feature	10,794	10,875	10,353	11,665	8,550	10,845	15,545	16,448	16,272	15,082	14,785	14,548	158,559
Subsequent Features	19,255	19,855	17,760	19,794	18,184	18,428	17,119	17,928	17,529	16,118	15,788	15,427	210,183
"O"													
Extended Call Delivery	\$2.15	40,449	53,730	58,949	58,935	58,621	51,971	52,786	53,658	54,764	55,509	56,441	728,628
"P"													
Enhanced Voice Mail	\$3.08	0	0	0	0	0	680	723	766	809	840	875	4,633
"Q"													
Billing Service	\$2.25	150,415	159,152	161,938	159,296	163,530	168,541	173,239	178,648	181,982	188,492	200,138	2,039,870
"R"													
Foreign Roaming (usage, fixed, and toll)	73,482	93,852	83,513	92,892	81,075	133,303	104,437	119,045	137,558	128,148	130,142	124,548	1,299,955
Total Wholesale Revenue	3,123,194	3,320,282	3,264,169	3,497,743	3,555,039	3,710,608	3,707,702	3,784,371	3,985,280	4,061,504	4,138,803	4,319,012	44,457,688

AT-0001609

Footnotes:

"A" Subscriber information taken from the Activation by State Report. This reports breaks out activations, deactivations, reactivations, and occasional subscribers.

"B" Occasional subscriber information was taken from the Activation by State Report from January through June. Due to the OMI conversion, July through December's subscribers were calculated by taking June's Occasional subscribers and dividing it by June's average subscribers and multiplying that by the current month's average subscribers.

"C" % of directories taken from the monthly Billing Cycle Report and allocated to each state based on the percentages calculated from the Activation by State Report in "D".

"D" Access percentage represents the indicated market's percentage of subscribers to the total subscribers in the market. This information is taken from the Activation by State Report. (See "A")

"E" Airtime Minutes percentages are calculated from the Switch Termination Reports for the Cleveland Switch. Each of the state's total minutes are divided by the total switch minutes. See diagram below:

$$\text{State minutes per state/Total switch minutes} = \text{State airtime minute percentage}$$

"F" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated and multiplied by the Access Percentage in "D". Features are allocated between the first and subsequent features based on percentages calculated on the feature quit report. Features included are call waiting, call forwarding, 3-way calling, busy transfer, and no answer transfer.

"G" Extended Call Delivery subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "D".

"H" Enhanced Voice Mail subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "D". This feature was not offered until 7/28/94.

"I" Foreign Roaming Percentage is taken from the Foreign Roamer Control Report and allocated to each state based on the Switch Termination Report for the Cleveland Switch. See diagram below:

$$\text{State minutes per state/Total switch minutes} = \text{Foreign Roaming per state minute percentage}$$

"J" Charges to activate, restore or change a number are calculated by multiplying the tariff rate by the monthly act, react and deact. This information is obtained from the Activation by State Report (See "A")

"K" Service Activation Fee is \$100.00 for each time a block of 100 mobile numbers made available to Customer Care. This amount is multiplied by the Access Percentage in "D".

"L" Gross access charges are calculated by multiplying the average and occasional subscribers by the tariff. Occasional charges are subtracted out of the total average charges.

"M" Gross airtime charges by city were calculated by US using the criteria specified by the individual tariff filings. The gross number was multiplied by the percentage specified in "E" for the indicated rate plan types. Detail for the gross calculation is available from US upon request. Occasional charges were allocated from peak airtime charges based on the percentage of Occasional minutes to total minutes on the Switch Termination Reports. Executive includes all rate plans other than Occasional. Offpeak rates are the same for all rate plans.

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"N" See calculation for "F".

"O" Indicated tariff rate is multiplied by the amount calculated in "G".
February 1994 is higher than other months because the three months
free ended in this month.

"P" Indicated tariff is multiplied by the amount calculated in "H".

"Q" Indicated tariff is multiplied by the amount calculated in "C".

"R" Gross foreign roaming revenue represents all foreign roaming revenue
earned from subscribers with home side located in Ohio. These amounts
were obtained from the Affiliate Foreign Roaming Reports and a Report
from Data Flash which specified by city the non-affiliate foreign roaming
earned from roaming partners with side located in Ohio. The gross
revenue was multiplied by the percentage specified in "I".

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Prepared By: C. Alexander
Approved By: J.C. [Signature]
09-May-96 02:43 PM

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Ohio														
Beginning Subscribers	"A"	16,921	17,278	17,980	18,715	18,137	19,668	19,958	20,317	20,877	21,863	22,377	23,370	
	Gross New Subscribers	771	369	1,069	729	866	871	803	883	1,038	878	1,134	2,066	12,165
Subscriber Reservations		87	68	81	53	191	192	294	279	234	288	300	376	2,422
	Subscriber Discontinuations	381	336	416	360	816	873	838	602	498	442	441	507	6,106
Ending Subscribers		17,278	17,980	18,715	19,137	18,668	19,668	20,317	20,877	21,863	22,377	23,370	26,293	
	Average Subscribers	17,060	17,829	18,348	18,928	19,363	19,783	20,138	20,597	21,286	22,016	22,874	24,332	24,332
Occasional Subscribers	"B"	4,147	4,068	4,022	3,942	4,764	4,866	4,847	6,060	6,224	6,408	6,819	8,977	6,977
	# of Discontinuations	18,097	18,886	19,890	20,107	19,837	20,268	20,578	20,987	21,488	21,846	22,694	24,077	24,077
Access Percentage	"D"	98.86%	98.78%	98.87%	98.88%	98.82%	98.98%	98.84%	99.10%	99.10%	99.14%	99.23%	99.37%	99.37%
	Peak Minutes (Executive)	69.33%	70.68%	67.51%	68.20%	68.08%	26.87%	33.86%	34.20%	33.40%	33.18%	32.24%	31.05%	31.05%
Peak Min (Occasional)	"E"	47.61%	74.20%	74.16%	72.88%	73.14%	64.87%	80.82%	80.33%	87.84%	88.18%	80.84%	85.68%	85.68%
	Off-Peak Minutes	46.40%	76.39%	74.86%	73.76%	73.02%	26.34%	36.22%	36.21%	36.63%	32.60%	31.38%	22.71%	22.71%
First Feature	"F"	2,518	2,387	2,369	2,990	1,928	2,534	2,976	2,991	2,659	2,899	2,634	2,673	31,266
	Subsequent Features	3,200	3,183	3,081	3,908	2,560	3,363	2,866	2,847	2,402	2,884	2,330	2,346	34,726
Extended Call Delivery Subscribers	"G"	5,240	16,264	7,817	7,768	7,604	7,608	6,918	7,087	7,167	7,244	7,334	7,469	7,469
	Enhanced Voice Mail Subscribers	"H"	0	0	0	0	0	49	66	82	62	84	70	70
Foreign Roaming percentage	"I"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	(Includes usage, fixed, and toll amounts)													
Income Statement		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Act/Rates/Change Fee	"J"	18,286	20,680	23,476	17,130	24,816	26,040	30,576	28,480	26,520	24,120	28,126	44,066	310,230
	Service Act Fee "K"	987	298	989	6,933	0	0	0	0	0	894	1,906	994	11,877
Access Charges "L"														
	Executive	384,284	382,120	404,128	421,992	411,772	420,432	428,353	438,048	452,187	467,988	486,142	518,938	6,194,384
Occasional		50,681	50,024	48,263	48,663	67,871	68,828	59,899	61,186	63,072	66,191	67,618	71,736	700,721
	Peak Airtime (Exec)	233,928	221,880	213,733	280,836	268,376	82,687	115,616	121,918	118,067	127,818	108,868	117,421	1,980,626
Peak Airtime (Occ)	"M"	7,343	30,181	27,108	30,078	30,818	44,913	37,448	48,208	38,288	36,377	36,821	26,347	388,623
	Off-Peak Airtime	17,386	38,277	34,736	37,206	37,716	16,384	18,143	18,472	16,913	16,189	17,634	11,763	284,414
Features:														
	First Feature	2,518	2,387	2,369	2,990	1,928	2,534	2,976	2,991	2,659	2,899	2,634	2,673	31,266
Subsequent Features	"N"	3,200	3,183	3,081	3,908	2,560	3,363	2,866	2,847	2,402	2,884	2,330	2,346	34,726
	Extended Call Delivery	"O"	42.16	11,481	34,946	16,806	16,134	14,874	16,194	15,409	15,576	16,788	16,036	206,047
Enhanced Voice Mail	"P"	63.06	0	0	0	0	0	149	171	192	192	199	214	1,116
	Billing Service "Q"	42.26	40,718	42,494	44,303	44,868	46,603	48,301	47,243	48,344	49,161	50,837	54,173	559,266
Foreign Roaming	"R"	0	0	0	0	0	0	0	0	0	0	0	0	0
	(usage, fixed, and toll)													
Total Wholesale Revenue		760,917	927,168	819,986	890,563	886,537	710,821	767,022	779,737	788,611	808,876	817,860	883,685	9,716,064

AT-0001612

Footnotes:

"A" Subscriber information taken from the Activation by State Report. This report breaks out activations, deactivations, reactivations, and occasional subscribers.

"B" Occasional subscriber information was taken from the Activation by State Report from January through June. Due to the OAMA conversion, July through December's subscribers were calculated by taking June's Occasional subscribers and dividing it by June's average subscribers and multiplying that by the current month's average subscribers.

"C" # of directories taken from the monthly Billing Cycle Report and allocated to each state based on the percentages calculated from the Activation by State Report.

"D" Access percentage represents the indicated market's percentage of subscribers to the total subscribers in the market. This information is taken from the Activation by State Report. (See "A.")

"E" Airtime Minutes percentages are calculated from the Switch Termination Reports for the Alton Switch. Each of the state's total minutes are divided by the total switch minutes. See diagram below:

State minutes per state/Total switch minutes = State airtime minute percentage

"F" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated and multiplied by the Access Percentage in "D". Features are allocated between the first and subsequent features based on percentages calculated on the features quiz report. Features included are call waiting, call forwarding, 3-way calling, busy transfer, and no answer transfer.

"G" Extended Call Delivery subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "D".

"H" Enhanced Voice Mail subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "D". This feature was not offered until 7/28/94.

"I" Foreign Roaming is included on the Cleveland filing.

"J" Charges to activate, restore or change a number are calculated by multiplying the tariff rate by the monthly rate, rejects and discounts. This information is obtained from the Activation by State Report (See "A.")

"K" Service Activation Fee is \$100.00 for each time a block of 100 mobile numbers made available to Customer Care. This amount is multiplied by the Access Percentage in "D".

"L" Gross access charges are calculated by multiplying the average and occasional subscribers by the tariff. Occasional charges are subtracted out of the total average charges.

"M" Gross airtime charges by city were calculated by U/S using the tariffs specified by the individual tariff filings. The gross number was multiplied by the percentages specified in "E" for the indicated rate plan types. Detail for the gross calculation is available from U/S upon request. Occasional charges were allocated from peak airtime charges based on the percentage of Occasional minutes to total minutes on the Switch Termination Reports. Excludes includes all rate plans other than Occasional. Offpeak rates are the same for all rate plans.

"N" See calculation for "E".

"O" Indicated tariff rate is multiplied by the amount calculated in "G". February 1994 is higher than other months because the three months fee ended in this month.

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AT-0001613

"P" Indicated tariff is multiplied by the amount calculated in "H".

"Q" Indicated tariff is multiplied by the amount calculated in "C".

"R" Alvon's foreign roaming is included on the Cleveland filing.

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Prepared By: C. Alexander
Approved By: [Signature]
05-May-96 02:48PM

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Ohio														
Beginning Subscribers	"A"	6,396	7,228	7,481	7,779	7,947	8,093	8,272	8,408	8,684	9,183	9,455	9,988	
Quies New Subscribers		360	364	404	288	314	358	348	360	677	364	692	946	5,290
Subscriber Reservations		16	35	24	26	38	78	110	99	101	101	130	137	894
Subscriber Descriptions		133	136	130	146	208	286	322	171	179	203	189	179	2,289
Ending Subscribers		7,228	7,481	7,779	7,947	8,093	8,272	8,408	8,684	9,183	9,455	9,988	10,891	
Average Subscribers	"B"	7,112	7,355	7,630	7,863	8,020	8,183	8,339	8,550	8,944	9,324	9,722	10,440	
Occasional Subscribers		1,850	1,631	1,909	1,678	1,652	1,583	1,614	1,855	1,731	1,804	1,981	2,020	
# of Disconnections	"C"	7,477	7,906	8,105	8,303	8,264	8,466	8,708	8,896	9,238	9,419	9,728	10,326	
Access Percentage	"D"	98.82%	99.00%	99.11%	99.10%	99.12%	99.11%	99.15%	99.11%	99.20%	99.27%	99.36%	99.38%	
Peak Minutes (Exclusive)	"E"	87,79%	87,28%	87,64%	88,04%	87,54%	88,36%	88,21%	88,41%	88,39%	88,89%	89,05%	89,38%	
Peak Min (Concessional)		71.53%	73.36%	73.21%	73.39%	73.76%	74.61%	75.16%	76.41%	77.81%	78.45%	79.23%	80.81%	
Off-Peak Minutes		70.04%	70.17%	71.48%	71.44%	72.26%	78.71%	36.04%	18.77%	33.55%	61.55%	65.85%	68.03%	
First Feature	"F"	1,188	1,148	1,100	1,420	840	1,198	1,010	1,020	873	1,060	813	973	12,830
Subsequent Features		1,214	1,190	1,187	1,532	1,016	1,285	1,524	1,501	1,252	1,471	1,285	1,327	15,783
Extended Call Delivery Subscribers	"G"	3,184	6,984	4,412	4,382	4,256	4,358	4,830	4,101	4,188	4,300	4,380	4,459	
Enhanced Voice Mail Subscribers	"H"	0	0	0	0	0	0	23	23	24	25	28	27	
Foreign Roaming percentage (includes usage, fixed, and toll amounts)	"I"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Income Statement														
Acct/Renewal/Change Fee	"J"	7,470	7,975	8,370	8,900	8,370	11,535	11,670	9,450	12,955	10,020	13,465	18,915	127,095
Service Act Fee	"K"	0	0	953	0	1,992	0	0	0	0	89	1,987	944	6,022
Access Charges	"L"	155,838	183,258	171,589	178,980	184,104	187,774	191,308	198,072	204,958	213,550	222,527	238,740	2,308,794
Executive		21,876	21,757	21,504	21,147	20,648	21,216	21,568	21,027	22,303	23,750	24,435	26,232	269,545
Occasional		91,110	90,870	91,788	108,996	112,425	35,329	35,262	31,439	45,895	97,547	89,770	89,682	887,915
Peak Minutes (Exec)	"N"	12,517	12,758	10,953	12,324	12,834	35,588	39,718	40,337	44,524	18,493	24,489	18,381	276,913
Peak Minutes (Occ)	"M"	11,533	15,647	13,899	14,388	14,903	7,301	7,468	4,338	7,882	13,404	16,172	12,104	139,134
Off-Peak Minutes														
Features:														
First Feature	"N"	1,195	1,148	1,100	1,420	840	1,198	1,010	1,020	873	1,060	813	973	12,830
Subsequent Features		1,214	1,190	1,187	1,532	1,016	1,285	1,524	1,501	1,252	1,471	1,285	1,327	15,783
Extended Call Delivery	"Q"	8,446	14,800	9,487	9,422	9,151	9,150	8,885	9,918	9,000	8,245	9,417	9,587	113,586
Enhanced Voice Mail	"P"	0	0	0	0	0	0	70	70	73	78	80	83	451
Billing Service	"Q"	16,823	17,561	18,238	18,682	18,594	19,094	19,693	20,018	20,786	21,193	21,889	23,231	236,887
Foreign Roaming	"R"	0	0	0	0	0	0	0	0	0	0	0	0	0
Usage, fixed, and toll														
Total Wholesale Revenue		328,610	346,784	349,168	374,789	364,966	329,482	328,407	335,160	371,101	401,089	407,784	437,448	4,392,770

AT-0001615

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Footnotes:

"A" Subscriber information taken from the Activation by State Report. This report breaks out activations, deactivations, reactivations, and occasional subscribers.

"B" Occasional subscriber information was taken from the Activation by State Report from January through June. Due to the OMIH conversion, July through December's subscribers were calculated by taking June's Occasional subscribers and dividing it by June's average subscribers and multiplying that by the current month's average subscribers.

"C" If all minutes taken from the monthly Billing Cycle Report and allocated to each state based on the percentages calculated from the Activation by State Report.

"D" Access percentage represents the indicated market's percentage of subscribers to the total subscribers in the market. This information is taken from the Activation by State Report. (See "A")

"E" Airtime Minutes percentages are calculated from the Switch Termination Reports for the Carrier Switch. Each of the state's total minutes are divided by the total switch minutes. See diagram below:

State minutes per state / Total switch minutes = State airtime minutes percentage

"F" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated and multiplied by the Access Percentage in "D". Features are allocated between the first and subsequent features based on percentages calculated on the features quiz report. Features included are call waiting, call forwarding, 3-way calling, busy transfer, and no answer transfer.

"G" Extended Call Delivery subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "D".

"H" Enhanced Value Mail subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "D". This feature was not offered until 7/29/84.

"I" Foreign Roaming is included on the Cleveland filing.

"J" Charges to activate, restore or change a number are calculated by multiplying the tariff rate by the monthly rate, rates and cents. This information is obtained from the Activation by State Report (See "A")

"K" Service Activation Fee is \$100.00 for each time a block of 100 mobile numbers made available to Customer Care. This amount is multiplied by the Access Percentage in "D".

"L" Gross access charges are calculated by multiplying the average and occasional subscribers by the tariff. Occasional charges are subtracted out of the total average charges.

"M" Gross airtime charges by city were calculated by US using the criteria specified by the individual tariff filings. The gross number was multiplied by the percentage specified in "E" for the indicated rate plan types. Detail for the gross calculation is available from US upon request. Occasional charges were allocated from peak airtime charges based on the percentage of Occasional minutes to total minutes on the Switch Termination Reports. Expenses include all rates plus other than Occasional. Offpeak rates are the same for all rate plans.

"N" See calculation for "F".

"O" Indicated tariff rate is multiplied by the amount calculated in "G". February 1984 is higher than other months because the three months fees ended in this month.

"P" Indicated tariff is multiplied by the amount calculated in "H".

"Q" Indicated tariff is multiplied by the amount calculated in "C".

"R" Carrier's foreign roaming is included on the Cleveland filing.

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Prepared By: C. Alexander
Approved By: [Signature]
09-May-95 02:14 PM

Ohio	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS
A Beginning Subscribers Gross New Subscribers	2,383 90	2,430 116	2,494 140	2,573 104	2,614 100	2,675 113	2,680 105	2,726 121	2,831 112	2,920 84	2,981 116	3,078 226	1,427
Subscriber Reactions Subscriber Descriptions	5 48	5 57	10 71	4 67	28 67	23 131	43 102	45 81	43 66	43 68	33 52	39 64	321 852
Ending Subscribers Average Subscribers	2,430 2,407	2,494 2,462	2,573 2,534	2,614 2,594	2,675 2,645	2,680 2,678	2,726 2,703	2,726 2,778	2,831 2,878	2,920 2,951	2,981 3,030	3,078 3,179	
# of Directories	2,584	2,614	2,687	2,765	2,812	2,737	2,770	2,887	2,908	2,980	3,041	3,163	
Access Percentage	98.70%	98.81%	99.00%	99.09%	99.07%	99.04%	99.20%	99.09%	98.95%	98.97%	99.10%	98.82%	
Executive Peak Minutes Executive Off-Peak Minutes	71.62% 73.84%	70.24% 76.78%	68.70% 73.63%	69.50% 74.08%	68.42% 72.07%	67.95% 70.51%	67.06% 73.30%	68.64% 73.21%	67.24% 73.76%	67.05% 72.44%	65.04% 71.75%	68.52% 73.31%	
Total Features Per P&L	1,317	1,289	1,271	1,174	1,121	1,176	1,134	1,119	1,079	1,017	978	972	13,648
Extended Call Delivery Subscribers	1,910	2,492	2,344	2,332	2,312	2,298	1,988	2,053	2,130	2,213	2,279	2,339	
Enhanced Voice Mail Subscribers	0	0	0	0	0	0	8	8	8	8	8	8	
Foreign Reserving percentage (includes usage, fixed, and toll amounts)	47.85%	45.25%	46.90%	42.17%	42.45%	37.39%	45.41%	45.37%	47.37%	44.83%	49.04%	48.73%	
Income Statement													
Ant/Rxtors/Change Fees Services Ant Fee "J"	2,145 0	2,670 988	3,315 0	2,625 1,090	2,925 0	4,005 0	3,760 0	3,405 0	3,315 0	2,895 99	3,015 0	4,935 1,183	39,000 3,361
Access Charges "K"	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	\$15.00 \$100.00	
Executive Peak Airtime Executive Off-Peak Airtime	17,947 2,642	18,756 3,639	15,264 3,290	17,778 3,712	19,640 3,978	19,287 3,604	18,478 3,498	19,462 3,637	17,809 4,223	19,982 3,887	19,478 4,130	18,863 4,239	220,441 44,188
Features "M"	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	
Extended Call Delivery	4,106	5,358	5,040	5,013	4,971	4,940	4,270	4,414	4,580	4,758	4,900	5,027	57,377
Enhanced Voice Mail	0	0	0	0	0	0	24	24	24	24	24	24	144
Billing Service "P"	5,128	5,227	5,374	5,509	5,823	5,475	5,538	5,733	5,816	5,960	6,083	6,325	67,792
Foreign Reserving "Q" (usage, fixed, and toll)	11,063	10,222	14,740	13,884	15,189	15,743	15,032	17,602	18,028	16,512	17,882	18,476	190,173
Total Wholesale Revenue	106,690	114,873	112,779	116,696	120,326	118,829	118,198	124,197	124,668	126,363	129,482	135,750	1,449,650

AT-0001617

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Footnotes:

"A" Subscriber information taken from the Activation by State Report.

"B" # of directories taken from the monthly Billing Cycle Report and allocated to each state based on the percentages calculated from the Activation by State Report in "C".

"C" Access percentage represents the indicated market's percentage of subscribers to the total subscribers in the market. This information is taken from the Activation by State Report. (See "A")

"D" Airtime Minutes percentages are calculated from the Switch Termination Reports for the Manefield Switch. Each of the state's total minutes are divided by the total switch minutes. See diagram below:

State minutes per state/Total switch minutes = State airtime minute percentage

"E" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated and multiplied by the Access Percentage in "C". Features are allocated between the first and subsequent features based on percentages calculated on the features quiz report. Features included are call waiting, call forwarding, 3-way calling, busy transfer, and no answer transfer.

"F" Extended Call Delivery subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "C".

"G" Enhanced Voice Mail subscribers are calculated from the number of subscribers who have the feature multiplied by the Access Percentage in "C". This feature was not offered until 7/28/94.

"H" Foreign Roaming Percentage is taken from the Foreign Roamer Control Report and allocated to each state based on the Switch Termination Report for the Cleveland Switch. See diagram below:

State minutes per state/Total switch minutes = Foreign Roaming per state minute percentage

"I" Charges to activate, restore or change a number are calculated by multiplying the tariff rate by the monthly add, delete and delete. This information is obtained from the Activation by State Report (See "A")

"J" Service Activation Fee is \$100.00 for each line a block of 100 mobile numbers made available to Customer Care, multiplied by the access percentage "C".

"K" Gross access charges are calculated by multiplying the number of directories "B" by the tariff.

"L" Gross airtime charges by city were calculated by US using the criteria specified by the individual tariff filings. The gross number was multiplied by the percentage specified in "D". Detail for the gross calculation is available from US upon request.

"M" See calculation for "E".

"N" Indicated tariff is multiplied by the amount calculated in "F".

"O" Indicated tariff is multiplied by the amount calculated in "G".

"P" Indicated tariff is multiplied by the amount calculated in "B".

"Q." Gross foreign roaming revenue represents all foreign roaming revenue earned from subscribers with home aids located in Ohio. These amounts were obtained from the Affiliate Foreign Roaming Reports and a Report from Data Flash which specified by city the non-affiliate foreign roaming earned from roaming partners with aids located in Ohio. The gross revenue was multiplied by the percentage specified in "H."

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Prepared by: T. Schreder
Approved by: K. J. O'S

Ohio	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
"A"													
Beginning Subscribers	23,066	23,860	24,932	26,281	27,126	28,042	29,111	29,916	30,742	32,187	33,107	34,787	20,867
Gross New Subscribers	1,217	1,460	1,728	1,228	1,311	1,470	1,268	1,467	1,845	1,663	2,140	4,172	
Subscriber Reactivations	84	82	113	86	108	117	120	128	230	226	272	278	1,861
Subscriber Disactivations	500	472	483	470	502	518	584	789	730	868	722	868	7,484
Ending Subscribers	23,868	24,932	26,281	27,126	28,042	29,111	29,916	30,742	32,187	33,107	34,787	38,378	
Average Subscribers	23,461	24,398	26,407	26,703	27,684	28,577	29,513	30,328	31,406	32,847	33,962	36,688	
# of Directories	23,430	24,847	26,922	27,083	27,882	28,682	29,651	30,452	31,651	31,949	34,711	38,290	
"B"													
"C"													
Features:													
Call Forwarding	1,838	1,913	1,550	1,672	1,422	1,398	1,407	1,277	1,281	1,298	1,240	1,230	18,908
No Answer Transfer	83	84	76	83	54	66	88	58	58	68	86	59	748
Call Waiting/Call Holding	1,483	1,488	1,377	1,374	1,244	1,248	1,207	1,118	1,101	1,158	1,132	1,110	15,041
Call Conferencing	482	434	430	414	344	348	310	262	240	287	285	278	4,102
Busy Transfer	88	83	108	91	78	89	91	88	88	84	92	84	1,082
Voicemail	2,486	1,894	2,588	2,416	2,321	2,264	2,076	2,348	2,418	2,478	3,781	2,632	29,638
Detailed Billing	2,733	2,702	2,722	2,787	2,711	2,706	2,855	2,672	2,124	2,376	2,643	3,074	31,813
Extended Call Delivery	2,770	6,783	6,188	26,831	24,601	24,850	24,480	24,277	24,272	24,661	24,388	26,188	239,887
Total Features per P&L	11,723	17,172	16,011	34,567	32,780	32,762	32,281	31,892	31,580	32,288	33,604	33,677	339,318
"D"													
Foreign Roaming	149,216	115,728	190,528	181,302	162,120	243,780	195,539	283,088	279,868	311,730	248,034	202,361	2,536,094
"E"													
Activation Fee	45,885	53,830	84,470	45,980	48,686	55,545	48,580	56,880	78,126	82,230	84,420	155,880	798,280
"F"													
Access Charge	374,203	389,184	408,432	426,913	439,886	455,803	470,732	483,748	501,887	520,720	541,534	583,579	5,586,859
"G"													
Peak Airtime Retail	444,888	479,886	488,741	553,060	585,103	612,038	598,454	586,904	825,281	859,208	867,511	880,088	6,982,242
Peak Airtime Recellers	20	20	12	18	50	122	136	486	802	886	1,183	1,180	4,961
Off-Peak Airtime Retail	43,523	57,346	52,760	61,011	73,886	79,128	78,874	78,800	77,074	77,704	86,206	90,858	862,174
Off-Peak Airtime Recellers	4	4	1	3	8	18	13	43	71	94	129	92	481
"H"													
Features per P&L	11,723	17,172	16,011	34,567	32,780	32,762	32,281	31,892	31,580	32,288	33,604	33,677	339,318
"I"													
Foreign Roaming	149,216	115,728	190,528	181,302	162,120	243,780	195,539	283,088	279,868	311,730	248,034	202,361	2,536,094
Total Wholesale Revenue	1,068,564	1,113,150	1,200,865	1,281,862	1,333,677	1,479,198	1,423,817	1,618,800	1,592,427	1,884,944	1,682,802	1,747,424	17,088,208

AT-0001620

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Footnotes:

"A" Subscriber information is taken from the Activation Report for Toledo and Lima subscribers. January beginning numbers are adjusted to match December's ending numbers from the 1993 filing. This report does not identify the home state of the subscriber, therefore all subscribers, regardless of their state of residence, are reported in the Ohio filing.

"B" Number of directories taken from the monthly Billing Cycle Report. Other Ohio markets were allocated to each state based on the percentages calculated from the Activation by State Report. However, no allocation was performed for the Toledo, Lima, and Sandusky markets because this report could not be obtained. Therefore, the amounts are slightly overstated, as they include subscribers living in other states.

"C" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated. Other Ohio markets were allocated to each state based on the percentages calculated from the Activation by State Report. However, no allocation was performed for the Toledo, Lima, and Sandusky markets because this report could not be obtained. Therefore, the amounts are slightly overstated, as they include subscribers living in other states.

"D" Gross foreign roaming revenue represents all foreign roaming revenue earned from subscribers with home side located in Ohio. These amounts were obtained from the Affiliate Foreign Roaming Reports and a Report from Data Flash which specified by city the non-affiliate foreign roaming earned from roaming partners with side located in Ohio.

The foreign roaming revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"E" Charges to activate an access number are calculated by multiplying the tariff rate by the monthly activations in "A". The activation revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"F" Gross access charges were calculated by multiplying the indicated tariff rate by the number of directories "B". The access revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"G" Gross airtime charges by city were calculated by I/S using the criteria specified by the individual tariff filings. Detail for the gross calculation is available from I/S upon request. The airtime revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"H" See feature footnote "C" above.

"I" See foreign roaming footnote "D" above.

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Prepared By: T. Schindler
Approved By: 

Ohio	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
"A"													
Beginning Subscribers	0	0	13	38	76	108	172	206	278	387	467	581	
Gross New Subscribers	0	16	26	38	34	64	34	76	126	62	116	204	793
Subscriber Reactivations	1	0	1	0	0	2	1	0	1	3	3	6	18
Subscriber Deactivations	1	2	1	1	1	3	1	3	8	6	14	14	64
Ending Subscribers	0	13	38	76	108	172	208	278	397	467	581	757	
Average Subscribers	0	7	26	58	93	141	189	243	338	427	509	659	
# of Directories	0	0	0	6	12	24	29	35	41	52	66	108	
"B"													
Features:													
Call Forwarding	0	0	2	0	0	2	2	0	0	0	0	3	11
No Answer Transfer	0	0	0	0	0	0	0	0	0	0	0	2	6
Call Waiting/Call Holding	0	0	2	0	0	2	2	0	0	0	3	2	11
Call Conferencing	0	0	2	0	0	2	2	0	0	0	0	0	8
Busy Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
Voice Mail	0	0	0	0	0	0	8	(4)	5	5	121	13	6
Detached Billing	0	0	0	0	(3)	3	3	3	0	9	16	32	
Extended Call Delivery	0	0	0	0	0	0	5	3	9	9	19	16	81
Total Features per P&L	0	0	6	0	(3)	8	22	(1)	14	23	20	40	131

Foreign Roaming	44,474	35,827	59,382	44,089	50,175	81,223	69,780	111,138	98,853	108,063	77,288	65,973	847,263
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Income Statement	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
"E"													
Activation Fee	35	525	945	1,330	1,180	2,310	1,226	2,860	4,410	2,275	4,130	7,350	28,385
Access Charge - Option 2	0	154	671	1,273	2,041	3,095	4,149	5,334	7,419	9,373	11,173	14,465	59,046
Peak Airtime Retail	418	91	1	8	106	173	203	308	513	740	1,822	2,447	8,826
Off-Peak Airtime Retail	180	110	0	10	42	56	73	94	124	209	460	781	2,116
Features per P&L	0	0	6	0	(3)	9	22	(1)	14	23	20	40	131
Foreign Roaming	44,474	35,827	59,382	44,089	50,175	81,223	69,780	111,138	98,853	108,063	77,288	65,973	847,263
Total Wholesale Revenue	45,088	36,706	60,904	48,708	53,551	86,887	76,451	119,632	112,333	120,663	94,692	91,066	943,568

AT-0001622

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Footnotes:

"A" Subscriber information is taken from the Activation Report for Sandusky subscribers. Sandusky market was established in March, 1984. The report indicates subscribers for January and February, however, this was an error caused by activating Detroit subscribers in the Sandusky market. This report does not identify the home state of the subscriber, therefore all subscribers, regardless of their state of residence, are reported in the Ohio filing.

"B" Number of directorates taken from the monthly Billing Cycle Report. Other Ohio markets were allocated to each state based on the percentages calculated from the Activation by State Report. However, no allocation was performed for the Toledo, Lima, and Sandusky markets because this report could not be obtained, therefore all subscribers, regardless of their state of residence, are reported in the Ohio filing. In addition, the number of directorates appears to be low compared to the number of subscribers. This is primarily due to Detroit subscribers being activated in the Sandusky market in error.

"C" The rates applied for features for retail and wholesale are less than listed on the filing. Therefore, features are calculated based on the total revenue generated. Other Ohio markets were allocated to each state based on the percentages calculated from the Activation by State Report. However, no allocation was performed for the Toledo, Lima, and Sandusky markets because this report could not be obtained. Therefore, the amounts are slightly overstated, as they include subscribers living in other states.

"D" Gross foreign roaming revenue represents all foreign roaming revenue earned from subscribers with home state located in Ohio. These amounts were obtained from the Affiliate Foreign Roaming Reports and a Report from Data Flash which specified by city the non-affiliate foreign roaming earned from roaming partners with state located in Ohio.

The foreign roaming revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"E" Charges to activate an access number are calculated by multiplying the tariff rate by the monthly activations in "A". The activation revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"F" Gross access charges were calculated by multiplying the indicated tariff rate by the number of average subscribers "A". The number of average subscribers was used for the Sandusky filing. Instead of the number of directorates, since the quantity of subscribers was greater than the quantity of directorates. In addition, the access revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"G" Gross airtime charges by city were calculated by 1/8 using the criteria specified by the individual tariff filings. Detail for the gross calculation is available from I/S upon request.

Plan "B" from the wholesale price list was used as the standard rate plan for the airtime calculation. In an effort to provide the most conservative estimate of airtime charges. The other plans had minute allowances. The airtime revenue was not allocated, therefore the amounts are slightly overstated, as they include subscribers living in other states.

"H" See feature footnote "C" above.

"I" See foreign roaming footnote "D" above.

AT-0001623

PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 8

ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
050	Revenues	State of Market	Both	Both	N/A		Revenues were specifically identified to either carrier or center.
050	Bad Debts - Rental	State of Market	Center	N/A	N/A		Expenses booked to the general ledger were allocated to carrier activity based upon the state of the market.
050	Cost Of Sales	State of Market	Center	N/A	N/A		Tower Rent
050	Other Income	State of Legal Entity	Carrier	Retail	N/A		State distribution corresponds to entity allocation for federal tax purposes.
055	Interconnect	State of Market	Carrier	Both	N/A		Ind. & Ky. allocated using revenue col. A
060	Joint Venture	State of Legal Entity	Both	Wholesale	A		Donations included in dept 060 allocated to legal entity per exp. a/c analysis
							State distribution corresponds to entity allocation for federal tax purposes
							Ohio Carrier allocation is based upon wholesale/retail revenue %
							\$310 of donations exp allocated to Michigan.
070	Facilities	State of Market	Both	Both	N/A		
100	Marketing Admin	All States	Both	Retail	A		
110	Marketing Programs	All States	Both	Retail	A		
115	Marketing Pricing & Analysis	All States	Both	Retail	A		
120	Mkt Communications	All States	Both	Retail	A		
140	Corp. Channels	State of Market	Center	N/A	C	283,700	Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
152	Equipment Support	All States	Center	N/A			See Supporting Workpaper
155	Distribution	State of Market	Center	N/A	C		\$450 of donations exp allocated to Ohio Carrier Retail. Ky expense allocated from market 70 expenses
157	Refurbishment	State of Market	Center	N/A			Expenses were allocated per COSSCO revenues by state
190	Product Development	All States	Both	Retail	A		Percentages were manually computed.
192	Mkt Wireless Data	All States	Both	Retail	A		Revenue % used for market 70 (Cincinnati) portion of Kentucky.
200	Customer Operations Admin.	State of Market	Carrier	Both	E		
205	Customer Care	State of Market	Carrier	Both	E		\$450 of donations exp allocated to Ohio Carrier Retail.
210	Customer Administration	State of Market	Carrier	Both			
245	Accounts Receivable	State of Market	Carrier	Both			Market 20 allocated to Michigan. Market 90 allocated to Ohio, KY, & MI.
245	Bad Debt - Other	Legal Entity	Carrier	Retail			Market 20 allocated to MI. Mkt's 40-90 allocated to Ohio, KY, In.
255	Order Entry	State of Market	Carrier	Both		19,277	Market 20 allocated to Michigan. Decrease to Ohio Carrier Retail.
350	N. Region - Admin	State of Market	Both	Both	N/A		Mkt's 1-20 allocated to MI. Mkt's 40-90 allocated to Ohio, KY, In.
353	N. Region Svc Ctrs	State of Market	Center	Both			Mkt's 1-20 allocated to MI. Mkt's 40-90 allocated to Ohio, KY, In.
355	N. Region Indir Chan.	State of Market	Both	Both		14,878	Market 20 allocated to Michigan. Market 90 allocated to Ohio.
357	N. Region Sales	State of Market	Both	Retail			Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
360	Cent. Region Admin	State of Market	Both	Both			Market 20 allocated to Michigan. Market 90 allocated to Ohio.
363	Cent. Region Svc Ctrs	State of Market	Center	Both			\$95 donation attributable to Ohio, all other expenses allocated to Michigan.
365	Cent. Reg Ind Channels	State of Market	Both	Both			All expenses allocated to Michigan.
367	Central Region Sales	State of Market	Both	Retail			All expenses allocated to Michigan.
370	Southern Reg Admin	State of Market	Both	Both			COSSCO distribution corresponds to entity allocation for federal tax purposes.
373	S. Region Svc Ctrs	State of Market	Center	Both			All expenses allocated to Ohio.
377	S. Region Sales	State of Market	Both	N/A			Center activity to Account Exec Commissions and Agent Bad Debt
400	Human Resources Admin	All States	Both	Retail			COSSCO portion is Account Exec Commissions, Center Receivables & Donations
405	Training	All States	Both	Both			See supporting workpaper.
410	Services	All States	Both	Both			COSSCO portion derived from percentage of Ky COSSCO Revenues/Total
415	Comp. & Benefits	All States	Both	Both			Kentucky portion derived from percentage of Ky COSSCO Revenues/Total
500	Network Operations Admin	All States	Carrier	Wholesale			COSSCO Revenues in S. Ohio mkt's multiplied by total expenses in mkt's 70 & 90
500	Property Taxes	All States	Both	Wholesale			\$50 donation allocated directly to Ohio Carrier

12,212 Increase to Ohio Carrier. Decrease to Michigan Carrier.
Distribution corresponds to entity allocation for federal tax purposes

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ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
510	Real Estate	All States	Carrier	Wholesale	G	7,157	Increase to Ohio Wholesale Carrier Decrease to Michigan Carrier
520	Civil Const	All States	Carrier	Wholesale	G		
525	Material Control	All States	Carrier	Wholesale	G		
525	Tel. Rent, Util	State of Market	Carrier	Wholesale	N/A		
530	Gen'l Maintenance & MTSO	All States	Carrier	Wholesale	G		902 Increase to Michigan Carrier Decrease to Ohio Wholesale Carrier
530	Int'l. Tel. Trnk	Specific Identification	Carrier	Wholesale	N/A		
532	Int'l. Intra Mkt	State of Market	Carrier	Wholesale	N/A		
535	RF Outer Mkt	State of Market	Carrier	Wholesale	N/A		
540	North Ohio Sites	State of Market	Carrier	Wholesale	N/A		
542	Cent Ohio Sites	State of Market	Carrier	Wholesale	N/A		
544	South Ohio Sites	State of Market	Carrier	Wholesale	N/A		
546	No/Install & Test	All States	Carrier	Wholesale	E		See supporting worksheet.
550	Network Controls	State of Market	Carrier	Wholesale	G		Market 90 allocated to Ohio, Ky, In
560	Integration Eng	All States	Carrier	Wholesale	B		Market 90 allocated to Ohio, Ky, In
570	Cable/Lng	State of Market	Carrier	Wholesale	G		Market 90 allocated to Ohio, Ky, In
580	Switch Engineering	State of Market	Carrier	Wholesale	B		Market 20 allocated to Michigan Carrier.
580	Telephone	State of Market	Both	Wholesale	B		Market 40 - 80 and 71 allocated to Ohio COSSCO.
							Market 70 allocated to Ohio COSSCO & Ky COSSCO
							Market 80 allocated to Ohio Carrier. Wholesale & Retail allocated @ 50%
585	Network Engineering	All States	Carrier	Wholesale	G		
605	Computer Operations	All States	Both	Both	A		
610	Tech Svcs	All States	Both	Both	A		\$265 donation attributable to Ohio Carrier Retail.
625	Info Svcs Admin	All States	Both	Both	A		
630	Systems & Prog.	All States	Both	Both	A		
640	Routing	All States	Both	Both	A		
700	Financial Management	All States	Both	Both	A		\$170 donation attributable to Ohio Carrier Retail.
700	Property Taxes	All States	Both	Both	A		Distribution corresponds to entity allocation for federal tax purposes.
700	Use Tax	Legal Entity	Both	Both	A		Legal Entity distribution based upon expense account analysis.
800	Legal	All States	Both	Retail	A		
900	Net (Gain)/Loss-Phones	State of Market	Both	Retail	A	7,937	Increase to COSSCO Ohio. Decrease to Michigan.
900	Net (Gain)/Loss-Other	Specific Identification	Both	Both			Ohio activity is COSSCO only. Michigan activity is COSSCO and Carrier Retail.
900	Other Income/Loss	Legal Entity	Carrier	Retail			Allocation determined upon analysis of gain/loss activity
900	State & Local Tax	Account Analysis	Both	Both	N/A		State distribution corresponds to entity allocation for federal tax purposes.
900	Interest Expense	State of Market	Carrier	Both			Allocation based upon analysis of account. Ohio carrier portion
900	Miscellaneous	State of Market	Both	Both			Ohio carrier portion was allocated using wholesale/retail %
900	Interest Income	State of Market	Carrier	Retail			Market 20 allocated to Michigan. Market 90 allocated to Ohio.
900	Depreciation	Specific Identification	Both	Both			Distribution corresponds to entity allocation for federal tax purposes.
900	Amortization	Specific Identification	Both	Both			Expenses are bank charges and donations.
							Distribution corresponds to entity allocation for federal tax purposes
							Expenses identified by location. F&B, Vehicles & Computers for Ohio locations
							were allocated using Wholesale/Retail revenue %.

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	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
REVENUES:	125,240,984	257,904,109	383,145,093	367,832,372	6,675,418	843,930	758,496,813
COST OF SALES	0	42,602,168	42,602,168	31,437,074	140,621	0	74,179,863
GROSS MARGIN	125,240,984	215,301,941	340,542,925	336,395,298	6,534,797	843,930	684,316,950

ALLOCATED EXPENSES

JOINT VENTURE - DEPT 80	230,551	457,001	687,552	603,577	11,475	1,434	1,304,038
CUSTOMER OPERATIONS CARRIER - DEPT 20	4,837,989	13,785,648	18,423,637	16,293,152	290,879	41,554	35,049,222
LESS: BAD DEBTS - DEPT 200'S	0	(6,114,391)	(6,114,391)	(5,760,885)	0	0	(11,875,286)
REGION EXPENSES - DEPT 300'S	8,961,351	63,558,862	72,520,213	57,593,090	1,252,924	146,284	131,512,511
HUMAN RESOURCES - DEPT 400'S	612,497	1,261,157	1,873,654	1,799,044	32,841	4,080	3,709,418
INFORMATIONAL SERVICES - DEPT 600'S	2,338,580	4,815,619	7,154,199	8,869,253	124,839	15,580	14,163,671
FINANCIAL MANAGEMENT - DEPT 700'S	901,413	4,413,016	5,314,429	2,912,890	59,232	6,005	8,292,556
LESS: PROPERTY TAXES	0	(2,397,496)	(2,397,496)	(282,703)	(11,190)	0	(2,891,389)
LEGAL/JOINT VENTURE - DEPT 800'S	310,850	639,657	950,307	912,490	16,566	2,070	1,881,423
STATE & LOCAL TAXES	582,048	1,007,916	1,589,964	2,679,117	0	0	4,269,081
INTEREST	32,441	53,793	86,234	(23,927)	0	0	62,307
MISCELLANEOUS - OTHER	61,175	930,752	991,927	774,541	0	0	1,766,468
SUBTOTAL	18,668,695	82,411,534	101,080,229	84,369,629	1,777,156	217,007	187,444,021

DIRECT EXPENSES

SWITCH & INTERCONNECT	58,497,891	0	58,497,891	58,889,879	0	0	117,387,770
FACILITIES - DEPT 070	448,580	5,415,834	5,864,214	2,427,447	12,726	0	8,304,387
MARKETING - DEPT 100'S	0	25,199,810	25,199,810	22,540,141	369,049	44,194	48,142,994
BAD DEBTS	0	6,250,185	6,250,185	5,788,177	0	0	12,038,382
NETWORK SERVICES - DEPT 500'S	13,889,594	1,291,311	15,180,905	13,432,908	563,995	27,788	29,205,597
LESS: PROPERTY TAXES	(3,144,215)	0	(3,144,215)	(2,168,526)	(345,325)	(1,660)	(5,659,726)
PROPERTY TAXES	3,144,215	2,397,498	5,541,711	2,451,229	356,515	1,660	8,351,115
DEPRECIATION	26,570,035	16,738,347	43,308,382	27,636,633	1,235,764	103,809	72,284,388
AMORTIZATION	7,097,788	186,700	7,284,488	6,880,300	0	0	14,164,788
SUBTOTAL	106,503,888	57,479,283	163,983,171	137,878,188	2,182,724	175,591	304,219,674
TOTAL EXPENSES	125,172,583	139,890,817	265,063,400	222,247,817	3,959,880	392,598	491,663,695
NET OPERATING INCOME	68,401	75,411,124	75,479,525	114,147,481	2,574,917	451,332	192,653,255
NON-CELLULAR OPERATIONS INCOME							
LOSS ON SALE OF EQUIPMENT	(112,836)	(513,895)	(626,731)	(518,852)	0	0	(1,145,583)
INTEREST & OTHER INCOME	0	3,187,672	3,187,572	5,656,246	0	0	8,823,818
TOTAL NET INCOME	(44,435)	78,084,801	78,020,366	119,284,875	2,574,917	451,332	200,331,490

	A	B	C	D	E	F	G	H	I
	NEW PAR	OHIO	OHIO	N. OHIO	S. OHIO	SW OHIO	NEW PAR	MICHIGAN	MICHIGAN
	WIDE	CARRIER	REGION	CARRIER	CARRIER	CARRIER	CARRIER	REGION	CARRIER
REVENUES									
DETROIT	(208,308,846)	35.37%					39.62%	72.95%	79.51%
FLINT	(22,036,498)	2.91%					3.25%	5.98%	6.53%
LANSING	(17,740,913)	2.34%					2.62%	4.82%	5.26%
MUSKEGON	(12,297,678)	0.30%					0.34%	0.62%	0.68%
GRAND RAPIDS	(27,067,853)	3.57%					4.00%	7.38%	8.02%
TOLEDO	(31,462,859)	4.15%	8.05%	19.38%			4.65%		
NOCTCO	(100,898,686)	13.30%	26.83%	62.15%			14.80%		
AKRON	(20,666,022)	2.72%	5.28%	12.73%			3.05%		
CANTON	(18,320,392)	1.23%	2.74%	5.74%			1.38%		
COLUMBUS	(171,020,341)	9.36%	20.81%	18.18%	40.05%		10.49%		
SOTCO - OHIO	(89,115,035)	9.12%	20.35%	17.89%	38.87%	65.01%	10.21%		
SOTCO - INDIANA	(843,930)	0.11%	0.25%	0.22%	0.48%	0.79%	0.12%		
SOTCO - KENTUCKY	(5,981,323)	0.78%	1.75%	1.52%	3.36%	5.80%	0.88%		
SOTCO	(75,910,288)				17.14%	28.80%	4.49%		
DAYTON	(30,383,783)	4.01%	8.85%	7.75%				8.28%	
COSSCO - MICHIGAN	(80,258,474)			12.88%					
COSSCO - OHIO	(724,095)			0.19%					
COSSCO - KENTUCKY									
TOTAL COSSCO	(81,366,362)	10.73%							
	(1758,496,814)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
OHIO	(332,888,621)	43.89%	99.00%	85.21%	96.18%	93.81%	48.17%	0.00%	0.00%
MICHIGAN	(337,448,688)	44.49%	0.00%	0.00%	0.00%	0.00%	48.83%	81.74%	100.00%
INDIANA	(843,930)	0.11%	0.25%	0.22%	0.48%	0.79%	0.12%		
KENTUCKY	(5,951,323)	0.78%	1.75%	1.52%	3.36%	5.80%	0.88%		
COSSCO - OHIO	(80,258,474)	8.62%	0.00%	12.88%	0.00%	0.00%	0.00%	8.28%	0.00%
COSSCO - MICHIGAN	(30,383,783)	4.01%							
COSSCO - KENTUCKY	(724,095)	0.10%		0.19%					
	(1758,496,814)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

CELLULAR ONE - NEW PAR

SUMMARY OF COSSCO STORE 807 KENTUCKY GROSS SALES

FOR THE CALENDAR YEAR 1995

PER 1995 SALES TAX RETURNS

OHIO WHOLESALE REVENUE PERCENTAGE:

OHIO WHOLESALE REVENUE

TOTAL OHIO CARRIER REVENUE

OHIO WHOLESALE PERCENTAGE

OHIO RETAIL PERCENTAGE

125,240,984

332,888,621

37.62%

82.38%

GROSS SALES
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
TOTAL

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CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC ME STATEMENT
 FOR PUBLIC UTILITY REPORTING PU POSES
 Year Ended December 31, 1995
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SUMMARY OF ALLOCATED INCOME TATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 20	MARKET 40	MARKET 41	MARKET 42
050 REVENUE	282,241,585	11,139,577	13,848,188	19,350,697	2,297,291	29,320,564	9,827,469	31,797,542	4,352,708	1,878,362
050 BAD DEBTS - RENTAL							(27,282)			
050 COST OF SALES	13,416,746	1,238,158	1,385,388	1,561,761		2,114,150	11,720,893	3,489,772	542,419	
050 OTHER INCOME	262,314									
055 INTERCON.	59,889,879							9,139,958		
060 JOINT VENTURE										
070 FACILITIES	1,955,551	39,056	88,928	115,264		149,482	77,916	184,180	57,165	6,831
100 MARKETING ADMIN										
110 MARKETING PROGRAMS							316,424			
115 MKTG PRICING/ANALYSIS							8,987,330			
120 MKTG COMM							11,341,400			
140 CORPORATE CHANNELS	1,206,019					647,030	951,928			
152 EQUIPMENT SUPPORT										
155 DISTRIBUTION							397,383			
167 REFURBISHMENT										
180 PRODUCT DEVELOPMENT										
182 WIRELESS DATA										
200 CUST OP ADMIN										
205 CUST CARE	384,908	43,952	33,601	20,288		44,318	4,241,897	174,874	7,198	22
210 CUST ADMIN							502,886			
230 ACCT MGMT										
245 ACCOUNTS RECEIVABLE							3,166,674			
245 BAD DEBT - OTHER							5,775,773			
255 ORDER ENTRY							1,189,046			
350 N. REGION - ADMIN	642,098					5,341,848	1,728,521			
353 N. REGION SVC CTR6	4,128,183	541,716	492,355	546,843		902,028				
355 N. REGION INDIR CHAN.										
367 N. REGION SALES	6,362,900	835,303	861,036	982,618		1,259,872	32,867,956			
360 CENT REGION ADMIN								491,303		
363 CENT. REGION SCV CTRS								1,018,682	185,974	
365 CENT REG IND CHANNEL								2,681,707		
367 CENTRAL REGION SALES								2,451,196	378,413	5,875
370 SOUTHERN REG ADMIN										
373 S. REGION SVC CTRS										
377 S. REGION SALES										
400 HUMAN REC ADMIN										
405 TRAINING										
410 SERVICES							422,173			
415 COMP. & BENEFITS							576,779			
500 NETWORK OP ADMIN							1,086,216			
500 PROPERTY TAXES							2,208,187			
510 REAL ESTATE										
516 PROJECT MGMT										

CONFIDENTIAL
 Subject To
 Protective Order

(1628)

CONFIDENTIAL

Subject To Protective Order

CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC ME STATEMENT
 FOR PUBLIC UTILITY REPORTING PU POSES
 Year Ended December 31, 1995
 G:\GROUP\TAX\PU\1995\95WHRTIS.WK3

SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 08	MARKET 20	MARKET 40	MARKET 41	MARKET 42
CIVIL CONST							50,696			
520 MATERIAL CONTROL							80,638			
525 TELE, RENT, UTIL							78,715			
530 G MAINT & MTSO							1,677,399			
530 RENT, UTIL, TELE							2,703,964			
532 RF INNER MKT							972,903			
535 RF OUTER MKT							589,858			
540 NORTH OHIO SITES										
542 CENT OHIO SITES										
544 SOUTH OHIO SITES										
546 NOC/INSTALL & TEST										
550 NETWORK CONTROLS							303,984			
555 ENG. PLAN & MGMT										
560 INTEGRATION ENG										
570 CELLULAR ENG							1,183,456			
580 SWITCH ENGINEERING							344,065			
580 TELEPHONE	65,932	9,534	13,253	12,903		23,452	1,287,041	54,836		
585 NETWORK ENGINEERING							639,995			
600 SYSTEMS DEVELOPMENT										
605 COMPUTER OPERATIONS										
610 TECH SVCS										
625 INFO SVCS ADMIN										
630 SYSTEMS & PROG.										
640 ROAMING										
700 FIN MGMT ADMIN										
700 TELEPHONE										
700 PROPERTY TAXES										
700 USE TAX										
800 LEGAL										
900 NET GAIN/LOSS-PHONE							383,591			
900 NET GAIN/LOSS-OTHER							239,762			
900 OTHER INCOME/LOSS							423,623			
900 STATE & LOCAL TAX							2,763,874			
900 INTEREST EXPENSE							(23,927)			
900 MISCELLANEOUS							363,140			
900 INTEREST INCOME							(2,044,716)			
900 DEPRECIATION										
900 AMORTIZATION										
	195,452,675	8,431,858	10,774,750	16,117,042	2,297,281	18,838,385	190,475,325	15,032,965	3,211,697	1,995,934

ALLOCATION BY STATE/ENTITY

OHIO										
MICHIGAN	202,095,527	9,120,711	11,529,483	16,924,554	2,287,678	20,896,049	(12,185,532)	16,481,158	3,470,891	1,877,360
COSSCO	(5,642,852)	(988,853)	(754,733)	(807,512)	(387)	(1,857,664)	(9,488,549)	(1,381,485)	(259,018)	(11,525)
NEWPAR							(933,971)	(840)	(34)	(1)
INDIANA							428,748	(5,879)		
KENTUCKY							(205,035)		(242)	
DIFFERENCE	0	0	0	0	0	0	0	0	0	0

(1624)

CONFIDENTIAL

Subject To Protective Order

CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC
 FOR PUBLIC UTILITY REPORTING PU
 Year Ended December 31, 1995
 G:\GROUP\TAX\1995\95WHRTIS
 SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 50	MARKET 51	MARKET 52	MARKET 54	MARKET 55	MARKET 58	MARKET 60	MARKET 70	MARKET 71	MARKET 90
050 REVENUE	107,953,104	24,252,843	11,070,188	96,467	5,744,543	(1,202,304)	81,674,066	88,987,703	35,190,125	(1,010,933)
050 BAD DEBTS - RENTAL	(45,323)						(40,231)	(50,240)		
050 COST OF SALES	10,282,184	2,858,203	1,371,718	42,432	354,533	10,789	10,597,887	8,657,752	3,560,430	187,870
050 OTHER INCOME								10,200		283,438
055 INTERCON.	21,873,121	(1,414)	(1,180)		(777,187)		13,055,127	18,109,458		1,304,038
060 JOINT VENTURE										
070 FACILITIES	1,172,380	253,173	88,827	31,743	51,335		1,835,580	1,011,191	280,005	898,000
100 MARKETING ADMIN										929,848
110 MARKETING PROGRAMS										418,918
115 MKTG PRICING/ANALYSIS										16,227,117
120 MKTG COMM										969,242
140 CORPORATE CHANNELS	1,653,501							1,336,824		
152 EQUIPMENT SUPPORT										297,992
155 DISTRIBUTION	303,287						188,422	184,571		
157 REFURBISHMENT							749,713			
190 PRODUCT DEVELOPMENT										499,278
192 WIRELESS DATA										580,771
200 CUST OP ADMIN										1,880,212
205 CUST CARE	1,894,826	210,234	88,853	2,852	35,622		2,080,976	1,813,466	251,952	
210 CUST ADMIN										418,118
230 ACCT MGMT										
245 ACCOUNTS RECEIVABLE										3,070,272
246 BAD DEBT - OTHER	580,839									5,508,574
255 ORDER ENTRY										833,579
350 N. REGION - ADMIN										
353 N. REGION SVC CTRS										
355 N. REGION INDR CHAN.										
357 N. REGION SALES										
360 CENT REGION ADMIN	452,027					1,848,921				
363 CENT. REGION SCV CTRS	2,888,311	988,262	540,904	63,946	139,441					
365 CENT REG IND CHANNEL	10,431,276									
367 CENTRAL REGION SALES	5,109,156	2,097,231	1,112,040	240,756	306,213					
370 SOUTHERN REG ADMIN							7,807,797	7,785,111	4,272,100	2,141,585
373 S. REGION SVC CTRS							2,530,730	3,644,111	1,848,708	
377 S. REGION SALES							3,513,741	4,895,847	2,502,194	
400 HUMAN REC ADMIN										588,520
405 TRAINING										1,174,293
410 SERVICES	139,288						221,392	49,282		528,692
415 COMP. & BENEFITS										1,863,735
500 NETWORK OP ADMIN										3,451,539
500 PROPERTY TAXES										498,646
510 REAL ESTATE										
515 PROJECT MGMT										

CONFIDENTIAL

Subject To Protective Order

CELLULAR ONE - NEW PAR
DPLMRS EXPENSES - SUMMARY INC
FOR PUBLIC UTILITY REPORTING PU
Year Ended December 31, 1995
G:\GROUP\TAX\PU\1995\95WHRTIS

SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 50	MARKET 51	MARKET 52	MARKET 54	MARKET 55	MARKET 58	MARKET 80	MARKET 70	MARKET 71	MARKET 80
CIVIL CONST										159,798
MATERIAL CONTROL										43,825
TELE, RENT, UTIL										68,059
G MAINT & MISO										
RENT, UTIL, TELE										
RF INNER MKT										
RF OUTER MKT										
NORTH OHIO SITES										2,352,802
CENT OHIO SITES										1,012,001
SOUTH OHIO SITES										1,879,149
NOC/INSTALL & TEST										786,292
NETWORK CONTROLS										347,869
ENG. PLAN & MGMT										
INTEGRATION ENG										188,801
CELLULAR ENG										860,076
SWITCH ENGINEERING										236,471
TELEPHONE	100,361	46,104	27,443	802	14,708		75,460	89,548	59,808	1,488,590
NETWORK ENGINEERING										
SYSTEMS DEVELOPMENT										
COMPUTER OPERATIONS										6,833,556
TECH SVCS										2,956,873
INFO SVCS ADMIN										384,791
SYSTEMS & PROG.										3,699,995
ROAMING										278,456
FIN MGMT ADMIN										5,459,503
TELEPHONE										0
PROPERTY TAXES										2,691,388
USE TAX										141,864
LEGAL										1,881,423
NET (GAIN)/LOSS-PHONE										472,243
NET (GAIN)/LOSS-OTHER										49,987
OTHER (INCOME)/LOSS										(1,082,136)
STATE & LOCAL TAX										1,806,207
INTEREST EXPENSE										86,234
MISCELLANEOUS										1,403,328
INTEREST INCOME										14,717,392
DEPRECIATION										72,284,368
AMORTIZATION										14,164,788
	51,320,114	18,001,050	7,841,844	(286,064)	5,620,880	(3,060,014)	38,777,019	40,391,608	23,723,930	(162,805,947)

ALLOCATION BY STATE/ENTITY

OHIO	54,246,246	18,784,362	8,352,929	(197,008)	5,734,063	(1,846,921)	44,228,997	37,617,721	24,237,395	(84,376,127)
MICHIGAN	(61,989)						(88,497)	(21,920)		(52,980,238)
COSCO	(2,797,843)	175,239	(507,582)	(89,945)	(1,111,825)	(1,213,093)	(4,863,261)	(3,481,952)	(1,270,758)	(23,163,138)
NEWPAR										(51,947)
INDIANA	(8,298)	(1,009)	(428)	(14)	(171)		(61,277)	778,233	(30,337)	(196,759)
KENTUCKY	(68,032)	(7,064)	(2,878)	(97)	(1,197)		(428,953)	5,498,430	(212,360)	(1,837,737)

DIFFERENCE

	0	0	0	0	0	0	0	0	0	0
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CONFIDENTIAL
Subject To

CELLULAR ONE - NEW PAR
DPLMRS EXPENSES - SUMMARY INC
FOR PUBLIC UTILITY REPORTING PU
Year Ended December 31, 1985
G:\GROUP1\TAX\PU\1995\95WHATIS

Protective Order

SUMMARY OF ALLOCATED INCOME

SUMMARY OF ALLOCATED INCOME										
DEPT	TOTAL	ALLOCATED TO OHIO WHOLESALE	ALLOCATED TO OHIO RETAIL	ALLOCATED TO MICH	ALLOCATED TO OHIO	ALLOCATED TO COSSCO TO COSSCO	ALLOCATED TO COSSCO TO COSSCO	INDIANA	KENTUCKY	NEWSPAR
050	758,498,813	125,240,984	207,845,835	337,448,589	50,258,474	30,383,783	724,095	843,930	5,951,323	
050	(163,076)			(27,282)			0			
050	74,179,863				(135,794)		0			
050	855,952				42,602,198	31,437,074	140,621			
055	117,387,770	58,487,819	152,401	403,551						
060	1,304,038	230,551	382,290	551,285	74,711	52,292	1,304	1,434	10,171	
070	8,304,387	448,580	2,416,628	1,830,733	2,998,805	798,714	12,728			
100	829,848		407,978	413,861	61,535	37,274	930	1,022		
110	733,340		321,883	338,263	48,547	28,407	733	807	5,720	
115	25,214,447		11,096,021	11,217,907	1,689,197	1,011,089	25,214	27,738	199,673	
120	12,310,842		5,895,913	5,187,016	815,776	480,773	12,239	13,463	85,462	
140	5,793,302		460		2,886,337	2,803,877	2,538			
152	287,892				184,054	111,278	2,652			
155	1,063,803				856,967	397,383	313			
157	749,713				749,713					
190	499,276		219,384	221,928	33,022	20,003	499	549	3,891	
192	590,771		246,122	248,487	37,123	22,487	561	617	4,374	
200	2,755,847	880,174	1,127,838	875,435				8,025	63,175	
205	11,128,715	2,301,035	3,796,209	4,788,217				30,532	213,722	
210	919,003	150,532	249,607	502,865				1,997	13,982	
230	0	0	0	0				0	0	
245	5,236,946	1,155,036	1,915,236	3,166,674				0	0	
245	11,875,288		6,114,391	5,760,895						
255	2,132,826	351,212	582,367	1,199,046				0	0	
350	7,712,489		95	7,675,375						
353	6,611,035									
355	32,967,955			32,949,212						
357	10,301,728			8,053,547						
360	2,790,251	1,038,080	1,722,962		28,209					
383	5,593,900				5,593,500					
385	13,122,983		12,948,033		173,950					
387	11,899,890		8,908,326		2,890,364					
370	22,076,573	7,922,271	13,136,391	0	173,840			105,115	735,808	
373	7,724,547				7,628,203					
377	10,911,782		8,118,158		2,334,831					
400	596,920	98,813	163,329	285,370	39,450					
405	1,174,293	193,893	321,505	522,443	77,738					
410	1,361,827	224,857	372,852	605,877	90,150					
415	576,779	95,234	157,915	256,908	38,152					
500	3,349,951	1,658,383		1,657,068						
510	5,659,728	3,144,215		1,995,508						
515	486,648	251,358		240,322						
	0	0		0						

(1632)

CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC
 FOR PUBLIC UTILITY REPORTING PU
 Year Ended December 31, 1995
 G:\GROUP\TAX\PU\1995\95WHRTIS

SUMMARY OF ALLOCATED INCOME

DEPT	ALLOCATED TO OHIO WHOLESALE	ALLOCATED TO OHIO RETAIL	ALLOCATED TO MICH	ALLOCATED TO OHIO	ALLOCATED TO COSSCO	ALLOCATED TO COSSCO	ALLOCATED TO KY	ALLOCATED TO INDIANA	ALLOCATED TO KENTUCKY	ALLOCATED TO NEWPAR	DIFF
520 CIVIL CONST	210,492	103,499		104,988					253	1,852	0
525 MATERIAL CONTROL	104,464	51,358		52,054					125	918	0
525 TELE. RENT UTIL	146,774	0	68,059	78,715							0
530 G MAINT & MTSO	1,877,389	823,875		836,750				2,013	14,781		0
530 RENT, UTIL, TELE	2,703,984	0		2,703,984							0
532 RF INNER MKT	972,903			972,903							0
535 RF OUTER MKT	589,858			589,858							0
540 NORTH OHIO SITES	2,352,802										0
542 CENT OHIO SITES	1,012,001										0
544 SOUTH OHIO SITES	1,537,870							13,573	107,841		0
548 NOC/INSTALL & TEST	785,282	388,128		381,311				842	6,911		0
550 NETWORK CONTROLS	681,853	340,811		303,884				870	6,088		0
555 ENG,PLAN & MGMT	0	0		0				0	0		0
560 INTEGRATION ENG	188,901	92,833		94,080				227	1,861		0
570 CELLULAR ENG	2,043,531	842,874		1,183,456				2,150	15,051		0
580 SWITCH ENGINEERING	580,526	231,742		344,058				581	4,138		0
580 TELEPHONE	3,358,770	744,295	744,295	1,267,041	458,898	125,074	20,167	0	0		0
585 NETWORK ENGINEERING	639,885	314,936		318,890				768	5,631		0
585 SYSTEMS DEVELOPMENT	0	0		0				0	0		0
605 COMPUTER OPERATIONS	6,833,556	1,128,317	1,570,830	3,040,248	452,381	274,026	6,834	7,517	53,302		0
610 TECH SVCS	2,956,873	488,222	808,549	1,315,513	196,744	118,571	2,957	3,253	23,084		0
625 INFO SVCS ADMIN	384,791	65,142	108,280	175,525	26,118	15,820	386	434	3,077		0
630 SYSTEMS & PROG.	3,889,995	610,922	1,013,006	1,846,128	244,939	148,370	3,700	4,070	28,890		0
640 ROAMING	278,456	45,971	76,238	123,985	18,434	11,166	278	306	2,172		0
700 FIN MGMT ADMIN	5,459,503	901,413	1,494,858	2,428,858	361,408	218,919	5,459	6,005	42,583		0
700 TELEPHONE	0	0	0	0							0
700 PROPERTY TAXES	2,691,389		1,517,864		878,832	282,703	11,180				0
700 USE TAX	141,664		108,034	(17,890)	51,220						0
800 LEGAL	1,891,423	310,850	515,104	837,045	124,553	75,445	1,881	2,070	14,675		0
900 NET GAIN/LOSS-PHONE	866,834			381,641	480,180	(5,987)					0
900 NET GAIN/LOSS-OTHER	288,748	112,836	23,768	128,033	9,947	14,165	0			928,957	0
900 OTHER (INCOME/LOSS	(1,506,769)		(590,080)	(1,845,030)							0
900 STATE & LOCAL TAX	4,268,081	582,048	1,007,816	2,092,533		586,584					0
900 INTEREST EXPENSE	62,307	32,441	53,793	(23,927)							0
900 MISCELLANEOUS	1,766,408	61,176	782,312	736,576	136,440	38,965					0
900 INTEREST INCOME	(6,762,107)		(3,200,347)	(3,407,065)							0
900 DEPRECIATION	72,284,388	26,570,035	4,589,403	26,138,842	12,148,844	1,496,791	402,204	103,808	833,580	(154,095)	0
900 AMORTIZATION	14,164,788	7,087,788	11,448	6,880,300	65,185						0
	200,331,490	(44,435)	116,469,690	138,748,180	(37,518,971)	(19,463,305)	(163,938)	451,332	2,738,856	110,056	0

ALLOCATION BY STATE/ENTITY

OHIO	116,425,255	(44,435)	116,469,690								0
MICHIGAN	138,748,180			138,748,180							0
COSSCO	(57,146,215)				(37,518,972)	(19,463,305)	(163,938)			(885,918)	0
NEWPAR	(685,818)										0
INDIANA	451,332							451,332			0
KENTUCKY	2,738,856								2,738,856		0
DIFFERENCE	0	0	0	(0)	0	0	0	0	0	0	0

CELLULAR ONE - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC ME STATEMENT
 FOR PUBLIC UTILITY REPORTING PURPOSES
 Year Ended December 31, 1995
 G:\GROUP\TAX\PU\1995\196\WHRTIS WK3

SUMMARY OF ALLOCATED INCOME STATEMENT

	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 20	MARKET 40	MARKET 41	MARKET 42	MARKET 50	MARKET 51	MARKET 52
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DEPT
 TABLE OF DEPRECIATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 3, 1995

	OHIO WHOLESALE	OHIO RETAIL	MICH	COSSCO OHIO	COSSCO MICH	COSSCO KY	INDIANA	KENTUCKY	
Building	1,098,890.00	268,836.00	278,212.00	188,078.00	136,482.00		8,068.00	36,011.00	661,178.00
Site Buildings	1,098,890.00								1,323,001.00
Permits/Chl Eng Svcs	165,807.00		263,029.00	5,243.00	5,183.00	13.00	729.00	6,272.00	426,266.00
Towers	1,337,484.00		469,828.00	31.00			14,462.00	53,423.00	1,975,039.00
Power Equipment	845,871.00		559,321.00	8,689.00			8,644.00	36,632.00	1,466,067.00
Radio Equipment	13,265,842.00		11,464,811.00	5,838.00			49,730.00	606,132.00	26,284,149.00
Antennas	610,718.00		368,691.00	370.00			3,081.00	29,142.00	920,000.00
Other Site Equipment	1,234,920.00		29,440.00	400.00		0.00	6,772.00	28,067.00	1,289,489.00
Capitalized Distribution	559,923.00		294,783.00	474.00			1,161.00	16,584.00	690,121.00
Transmission/Carrier Equip	632,668.00		559,558.00	0.00			2,227.00	17,186.00	1,111,717.00
Outside Installation Servs	1,489,488.00		1,004,084.00	452,170.00	282,693.00	31,776.00	8,699.00	69,371.00	3,287,286.00
Switch Equipment	2,245,037.00		2,313,311.00						4,558,368.00
Microwave Equipment	184,428.00		263,118.00						458,244.00
Capitalized Interest	1,021.00								1,217.00
Technical Monitoring Equip	232,112.00		367,386.00	188.00					751,837.00
Furniture & Fixtures	250,526.25	415,412.75	429,242.00	73,284.00	29,840.00	245.00			1,317,604.00
Leasehold Improvements	273,007.00	27,790.00	505,482.00	618,627.00	288,137.00	19,849.00			2,389,234.00
Motor Vehicles	194,729.62	306,311.38	362,032.00	894,202.00	446,183.00	248,923.00		3,147.00	996,312.00
Phone			218,424.00	22,344.00	30,505.00				731,124.00
Demo Equipment/Employee			4,176,278.00	497,048.00	185.00	17,487.00			13,192,431.00
Rental Phones & Accessory				8,320,879.00	17,410.00	79,866.00			9,416,127.00
Computer Equipment	2,180,581.84	3,583,253.04	1,759,047.00	612,609.00	292,119.00	9,117.00			0.00
Reconalling Items									
TOTAL	26,570,034.84	4,689,403.18	26,139,642.00	12,148,844.00	1,496,781.00	402,204.00	103,809.00	833,560.00	72,384,388.00

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 2,389,234.00 OFFICE LHM IS ASSUMED TO BE RETAIL
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %

TABLE OF AMORTIZATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 3, 1994

	OHIO WHOLESALE	OHIO RETAIL	MICH	INDIANA	KENTUCKY	COSSCO	NEWPAR
DEFERRED CONSULTING	1,779,282		174,198			36,652	1,980,130
DEFERRED LEGAL	283,038		33,230				326,268
DEFERRED INTERCONNEC	136,810		58,246			543	195,398
CUSTOMER LISTS						0	0
NON-COMPETE AGREE.						0	0
FCC LICENSES	4,752,539		5,845,464				10,598,003
GOODWILL/GOING CONC		11,146	394,032			28,000	433,178
DOTC INVESTMENT COST		300	9,871				10,174
INVEST IN PTC MICH/CHI	136,321		366,262				611,539
TOTAL	7,097,788	11,448	6,890,300	0	0	65,195	14,184,788

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(1634)

NEW PAR
Department 120 Analysis
Year to Date As of DEC-95

Market 20 Expenses		11,341,400.00			
Market 90 Expenses		969,242.00			
Total Expenses		<u>12,310,642.00</u>			
Less: Directed Donations		(71,925.00)			
Allocation Base		<u>12,238,717.00</u>			
			Adjustment to		
			Directed	Federal Tax	Reported
			Donations	Income Statements	Totals
Indiana Carrier	0.11%	13,462.59			13,462.59
Kentucky Carrier	0.78%	95,461.99			95,461.99
COSSCO Kentucky	0.10%	12,238.72			12,238.72
COSSCO Michigan	4.01%	490,772.55			490,772.55
COSSCO Ohio	6.62%	810,203.07	5,573.00		815,776.07
Michigan Carrier	44.49%	5,445,005.19	5,711.00	(263,700.00)	5,187,016.19
Ohio Retail Carrier	43.89%	5,371,572.89	60,641.00	263,700.00	5,695,913.89
		<u>12,238,717.00</u>	<u>71,925.00</u>	<u>0.00</u>	<u>12,310,642.00</u>

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NEW PAR
Department 370 Analysis
Year to Date As of DEC-95

Market	60	70	71	90	Grand Total
Total Expenses	7,907,797.09	7,755,111.24	4,272,100.23	2,141,565.45	22,076,574.01
Allocation:					
COSSCO:					
Acct Exec Activations Comm	40,313.91	30,520.00	37,248.37	745.00	108,827.28
Bad Debt - Agent	45,279.00	2,214.00	0.00	20,668.00	68,161.00
	<u>85,592.91</u>	<u>32,734.00</u>	<u>37,248.37</u>	<u>21,413.00</u>	<u>176,988.28</u>
				Ohio	173,840.21
				Kentucky	3,148.07

Kentucky COSSCO Portion:

Market 60 Expenses	85,592.91
Market 70 Expenses	32,734.00
Market 90 Commissions	745.00
	<u>119,071.91</u>

Multiplied by (Kentucky revenues/Mkts 60 - 90 COSSCO revenues)

$$119,072 * (724,095/27,388,016) = \underline{\underline{3,148.07}}$$

Carrier Allocation:

Total Expenses	22,076,574.01
Less COSSCO	<u>(176,988.28)</u>
	21,899,585.73
Less donations directed to Ohio	<u>(525.00)</u>
	21,899,060.73
Kentucky Carrier @ 3.36%	<u>735,808.44</u>
Indiana Carrier @ .48%	<u>105,115.49</u>
Ohio Carrier @ 96.16%	<u>21,058,136.80</u>
Add: Ohio donations	525.00
Total Ohio Carrier	<u>21,058,661.80</u>
Wholesale @ 37.62%	<u>7,922,268.57</u>
Retail @ 62.38%	<u>13,136,393.23</u>

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NEW PAR
Department 377 Analysis
Year to Date As of DEC-95

Market	60	70	71	Grand Total
Total Expenses	3,513,740.95	4,895,847.49	2,502,194.30	10,911,782.74
Allocation:				
COSSCO:				
Acct Exec Activations Comm	697,051.72	1,092,507.21	667,583.76	2,457,142.69
Center Receivables	4,805.74	1,107.48	1,239.06	7,152.28
Unidentified				(26.00)
	701,857.46	1,093,614.69	668,822.82	2,464,268.97
			Ohio	2,334,830.65
			Kentucky	129,438.32

Kentucky COSSCO portion:

Mkt 70 Expenses multiplied by (Kentucky revenues/Mkts 60 - 90 COSSCO revenues)
 $4,895,847 * (724,095/27,388,016) =$ 129,438.32

Carrier Allocation:

Total Expenses	10,911,782.74
Less Ohio COSSCO	(2,334,830.65)
	<u>8,576,952.09</u>
Kentucky Carrier @ 3.36%	<u>288,185.59</u>
Indiana Carrier @ .48%	<u>41,169.37</u>
Ohio Carrier Remainder	8,247,597.13
Less: Ky COSSCO	(129,438.32)
Ohio Carrier Retail	<u>8,118,158.81</u>

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NEW PAR
Department 400 Analysis
Year to Date As of DEC-95

Allocation:

Total Expense	596,519.82
Less: Donations booked to Ohio Carriers per federal Income Tax income statements	(50.00)
Subtotal	<u>596,469.82</u>

Indiana Carrier	0.11%	656.12
Kentucky Carrier	0.78%	4,652.46
COSSCO - KY	0.10%	596.47
COSSCO - Michigan	4.01%	23,918.44
COSSCO - Ohio	6.62%	39,486.30
Michigan Carrier	44.49%	265,369.42
Ohio Carrier	43.89%	261,790.60
		<u>596,469.82</u>

Ohio Carrier:	261,790.60
Add: Donations	50.00
	<u>261,840.60</u>

		Formula Application Error	As Computed
Wholesale	37.62%	98,504.44	9.00 98,513.44
Retail	62.38%	163,336.17	(9.00) 163,327.17

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NEW PAR
Department 544 Analysis
Year to Date As of DEC-95

		Ohio Carrier Wholesale	Ohio Carrier Retail	Ky Carrier	Ind Carrier
Rent Expense	383,228.66	354,024.66	0.00	25,481.00	3,723.00
Utilities Expense	343,656.99	274,838.24	20,058.75	44,057.00	4,703.00
Telephone Expense	75,005.21	65,457.21	0.00	8,614.00	934.00
Formula Error	(400.00)	(400.00)	0.00		
Remainder	877,657.95	843,955.88	0.00	29,489.31	4,212.76
	<u>1,679,148.81</u>	<u>1,537,875.99</u>	<u>20,058.75</u>	<u>107,641.31</u>	<u>13,572.76</u>

Rent, Utilities, & Telephone were allocated per site locations.
Ohio Retail Utilites reflects activity not identified to a site.
Remainder allocated per revenue column E, S. Ohio Carrier.

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AT-0002667

PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 9

OHIO PUCO ANNUAL REPORT
Year Ended December 31, 1996
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	OHIO	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
NET INCOME PER SUMMARY INCOME STATEMENT							
LESS: DEPARTMENT 265	7,019,035	110,346,829	117,365,864	145,492,792	3,415,643	887,312	267,161,611
LESS: DEPT 900 - USE TAX	317,635		317,635	300,548	6,571	1,127	625,881
		296,357	296,357	2,520			298,877
REVISED NET INCOME	6,701,400	110,050,472	116,751,872	145,189,724	3,409,072	886,185	266,236,853

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ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
050	Revenues	State of Market	Both	Both	N/A		Revenues were specifically identified to either carrier or center.
050	Bad Debt - Retail	State of Market	Center	N/A	N/A		Only activity was booked to market 58 - Central Ohio Administration.
050	Cost Of Sales	State of Market	Center	N/A	N/A		Expenses booked to the general ledger were allocated to center activity based upon the state of the market.
050	Other Income	State of Market	Carrier	Wholesale	N/A		Tower Rent - \$609,188
055	Interconnect	State of Market	Carrier	Retail	N/A		Misc. Income - \$12,045
060	Joint Venture	State of Market	Carrier	Wholesale	N/A		
070	Facilities	All States	Both	Both	A		
100	Marketing Admin	All States	Both	Retail	A		State distribution corresponds to entity allocation for federal tax purposes
110	Promotion Development	All States	Both	Retail	A		Ohio Carrier allocation is based upon wholesale/retail revenue %.
115	Pricing & Analysis	All States	Both	Retail	A		216 Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
120	Communications	All States	Both	Retail	A		48 Increase to Ohio Carrier Retail. Decrease to COSSCO Michigan.
140	Corp. Channels	State of Market	Center	N/A	N/A		
152	Equipment Support	All States	Center	N/A	N/A		
155	Distribution	State of Market	Center	N/A	C		Expenses were allocated per COSSCO revenues by state
157	Refurbishment	State of Market	Center	N/A	C		Percentages were manually computed.
190	Product Development	All States	Both	Retail	A		Revenue % used for market 70 (Cincinnati) portion of Kentucky.
192	Mkt Wireless Data	All States	Both	Retail	A		13,189 Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
200	Customer Operations Admin.	State of Market	Carrier	Both	E		2,722 Increase to Ohio COSSCO. Decrease to Michigan Carrier.
205	Customer Care	State of Market	Carrier	Both	E		
210	Customer Administration	State of Market	Carrier	Both	E		520 Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
245	Accounts Receivable	State of Market	Carrier	Both	A		118 Increase to Ohio Carrier Retail. Decrease to COSSCO - Ohio.
245	Bad Debt - Other	Legal Entity	Carrier	Retail			
255	Order Entry	State of Market	Carrier	Both			Market 20 allocated to Michigan. Market 80 allocated to Ohio, KY, & IN.
265	Cust. Ops. - Fraud	All States	Carrier	Wholesale	G		Meta 1-20 allocated to Mt. Mita. 40-80 allocated to Ohio, Ky, & IN.
350	N. Region - Admin	State of Market	Carrier	Both	N/A		Meta 1-20 allocated to Mt. Mita. 40-80 allocated to Ohio, Ky, & IN.
353	N. Region Svc Ctrs	State of Market	Center	Both	N/A		Meta 1-20 allocated to Mt. Mita. 40-80 allocated to Ohio, Ky, & IN.
354	N. Region - Corp Accts	State of Market	Both	Both	N/A		Market 20 allocated to Michigan. Market 80 allocated to Ohio.
355	N. Region Indir Chan.	State of Market	Both	Both	N/A		Market 20 allocated to Michigan. Decrease to Ohio Carrier Retail.
357	N. Region Sales	State of Market	Both	Retail	N/A		124,042 Increase to Michigan Carrier. Decrease to Ohio.
360	Cent Region Admin	State of Market	Carrier	Both	N/A		Market 20 allocated to Michigan. Market 80 allocated to Ohio.
363	Cent. Region Svc Ctrs	State of Market	Center	Both	N/A		Expenses determined to be applicable to wholesale.
364	Cent. Reg. Corp. Accts.	State of Market	Both	Both	E		Expenses are salaries and overhead.
365	Cent Reg Ind Channels	State of Market	Carrier	Both	N/A		All expenses allocated to Michigan.
367	Central Region Sales	State of Market	Center	N/A	N/A		All expenses allocated to Michigan.
370	Southern Reg Admin	State of Market	Both	Both	N/A		All expenses allocated to Michigan.
373	S. Region Svc Ctrs	State of Market	Center	Retail	N/A		All expenses allocated to Michigan.
374	Sou. Reg Corp. Accts	State of Market	Both	Both	N/A		All expenses allocated to Ohio.
377	S. Region Sales	State of Market	Both	Retail	E		Percentages used to allocate between Ohio, Ky, Ind.

ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
400	Human Resources Admin	All States	Both	Both	A	217	Ky. & In. Carrier portion computed on total expenses less COSSCO Ohio. Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
405	Training	All States	Both	Both	A	46	Increase to Ohio Carrier Retail. Decrease to COSSCO - Ohio.
410	Services	All States	Both	Both	A		
415	Comp. & Benefits	All States	Both	Both	A		
500	Network Services	All States	Carrier	Wholesale	G	148,279	COSSCO distribution corresponds to entity allocation for federal tax purposes. Increase to Ohio Wholesale Carrier. Decrease to Michigan Carrier.
500	Property Taxes	All States	Both	Wholesale	G	1,201	Distribution corresponds to entity allocation for federal tax purposes. Increase to Ohio Wholesale Carrier. Decrease to Michigan Carrier.
510	Real Estate	All States	Carrier	Wholesale	G	79,207	Increase to Ohio Wholesale Carrier. Decrease to Michigan Carrier.
520	Civil Const	All States	Carrier	Wholesale	G	79,208	Increase to Ohio Wholesale Carrier. Decrease to Michigan Carrier.
525	Material Control	All States	Carrier	Wholesale	N/A		
525	Tele. Rent, Util	State of Market	Carrier	Wholesale	G		
530	Gen'l Maintenance	All States	Carrier	Wholesale	N/A		
530	Rent, Util, Tele.	Legal Entity	Carrier	Wholesale	G		
531	MTSO	All States	Carrier	Wholesale	G		
532	RF Inner Mkt	State of Market	Carrier	Wholesale	N/A		
535	RF Outer Mkt	State of Market	Carrier	Wholesale	N/A		
540	North Ohio Sites	State of Market	Carrier	Wholesale	N/A		
542	Cent Ohio Sites	State of Market	Carrier	Wholesale	N/A		
544	South Ohio Sites	State of Market	Carrier	Wholesale	N/A		
546	North/Install & Test	All States	Carrier	Wholesale	E		Market 90 EA allocated to OH, KY, IN.
550	Network Controls	State of Market	Carrier	Wholesale	G		
560	Integration Eng	All States	Carrier	Wholesale	G		
570	Cellular Eng	State of Market	Carrier	Wholesale	B		Market 90 allocated to Ohio, Ky, In.
580	Switch Engineering	State of Market	Carrier	Wholesale	B		Market 90 allocated to Ohio, Ky, In.
580	Telephone	State of Market	Both	Wholesale	A		Market 90 allocated to Mich. COSSCO. Mkt 1 - 6 allocated to Mich. COSSCO. Mkt 20 allocated to Mich. Carrier. Mkt 40 - 60 & 71 allocated to Ohio COSSCO. Mkt 70 allocated to Ohio & KY COSSCO. Mkt 90 allocated to Ohio Retail Carrier using Col. A %.
585	Network Engineering	All States	Carrier	Wholesale	G	56,113	Mkt 90 remainder allocated to Ohio Wholesale Carrier. Decrease to Ohio Wholesale Carrier. Increase to Ohio COSSCO.
605	Computer Operations	All States	Both	Both	A	261	Increase to Ohio Carrier Retail. Decrease to Michigan Carrier.
610	Tech Svcs	All States	Both	Both	A	60	Increase to Ohio Carrier Retail. Decrease to COSSCO Ohio.
625	Info Svcs Admin	All States	Both	Both	A		
630	Systems & Prdg.	All States	Both	Both	A		
640	Roaming	All States	Both	Both	A		
700	Financial Management	All States	Both	Both	A		
700	Property Taxes	All States	Both	Both	A		
800	Legal	All States	Both	Both	A		
900	Net (Gain)/Loss-Phones	State of Market	Both	Retail			Distribution corresponds to entity allocation for federal tax purposes.
900	Net (Gain)/Loss-Other	Specific Identification	Both	Retail			Ohio activity is COSSCO only. Michigan activity is COSSCO and Carrier Retail. Allocation determined upon analysis of gain/loss activity.
900	Other (Income)/Loss	Legal Entity	Both	Retail			State distribution corresponds to entity allocation for federal tax purposes.
900	State & Local Tax	Legal Entity	Both	Both	N/A		State distribution corresponds to entity allocation for federal tax purposes.

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ALLOCATION METHOD:

Dept	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Adjustment Amount	Notes
900	Use Tax	Account Analysis	Both	Retail	N/A		Ohio carrier portion was allocated using wholesale/retail % Allocation based upon analysis of account.
900	Interest Expense	State of Market	Both	Both			Market 20 allocated to Michigan. Market 80 allocated to Ohio.
900	Miscellaneous	State of Market	Both	Both			State distribution corresponds to entity allocation for federal tax purposes. Expenses are Bank Charges and Corporate Allocations.
900	Interest Income	State of Market	Both	Retail		588,078	State distribution corresponds to entity allocation for federal tax purposes. Decreases to Ohio Carrier Retail. Increase to Michigan Carrier.
900	Depreciation	Specific Identification	Both	Both		7,215	Decreases to Ohio Carrier Retail. Increase to COSSCO Ohio.
900	Amortization	Specific Identification	Both	Both			Expenses identified by location. F&F, Vehicles & Computers for Ohio locations were allocated using Wholesale/Retail revenue %.

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AIRTOUCH CELLULAR - NEW PAR
DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1998
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01-Oct-97
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	OHIO WHOLESALE	OHIO RETAIL	TOTAL OHIO	MICHIGAN	KENTUCKY	INDIANA	TOTAL
REVENUES:	163,673,454	334,985,858	498,659,312	452,536,427	9,853,147	1,553,075	982,601,961
COST OF SALES	0	47,493,666	47,493,666	33,793,708	1,079,213	0	82,366,587
GROSS MARGIN	163,673,454	287,492,192	451,165,646	418,742,719	8,773,934	1,553,075	880,235,374

ALLOCATED EXPENSES

JOINT VENTURE - DEPT 60	182,139	372,747	554,886	503,780	11,036	1,714	1,071,416
CUSTOMER OPERATIONS CARRIER - DEPT 20	6,058,707	16,420,019	22,478,726	20,303,959	472,113	79,878	43,334,676
LESS: BAD DEBTS - DEPT 200'S	0	(6,169,961)	(6,169,961)	(5,956,808)	0	0	(12,126,769)
REGION EXPENSES - DEPT 300'S	12,085,232	79,430,212	91,525,444	82,022,685	1,750,282	266,172	156,564,583
HUMAN RESOURCES - DEPT 400'S	806,358	1,241,128	1,847,486	1,676,915	36,738	5,708	3,565,847
INFORMATION SERVICES - DEPT 600'S	3,138,394	6,422,984	9,561,378	8,680,251	180,149	29,539	18,461,317
FINANCIAL MANAGEMENT - DEPT 700'S	1,057,079	4,408,505	5,465,584	3,284,109	96,377	9,949	8,846,019
LESS: PROPERTY TAXES	0	(2,245,192)	(2,245,192)	(360,324)	(22,330)	0	(2,627,846)
LEGAL/JOINT VENTURE - DEPT 800'S	330,738	676,855	1,007,593	914,791	20,039	3,113	1,945,538
STATE & LOCAL TAXES	824,240	2,148,054	2,772,294	2,616,714	0	0	5,389,008
INTEREST	16,817	31,834	50,651	44,294	0	0	94,945
MISCELLANEOUS - OTHER	468,304	983,802	1,450,106	1,227,824	0	0	2,678,030
SUBTOTAL	24,578,008	103,720,987	128,298,995	94,858,290	2,544,404	388,073	226,197,762

DIRECT EXPENSES

SWITCH & INTERCONNECT	67,762,533	0	67,762,533	79,361,050	0	0	147,123,583
FACILITIES - DEPT 070	1,560,278	6,892,547	8,452,825	2,928,503	128,341	0	11,509,669
MARKETING - DEPT 100'S	0	44,442,160	44,442,160	40,508,022	853,729	132,155	85,934,066
BAD DEBTS	0	6,200,497	6,200,497	5,956,808	0	0	12,167,305
NETWORK SERVICES - DEPT 500'S	18,911,641	1,047,130	19,958,771	15,501,840	627,392	45,900	36,133,703
LESS: PROPERTY TAXES	(3,434,658)	0	(3,434,658)	(3,164,823)	(382,204)	(7,843)	(6,989,588)
PROPERTY TAXES	3,434,658	2,245,192	5,679,850	3,525,147	404,594	7,843	9,617,434
DEPRECIATION	35,988,880	14,173,043	50,161,908	32,611,589	1,182,095	91,635	84,047,227
AMORTIZATION	7,550,228	162,542	7,712,770	7,068,143	0	0	14,781,913
SUBTOTAL	131,773,540	76,163,116	208,936,656	184,295,079	2,813,987	269,690	384,315,312

TOTAL EXPENSES

TOTAL EXPENSES	156,351,548	178,884,103	335,235,651	278,253,369	5,358,291	665,763	620,513,074
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NET OPERATING INCOME

NET OPERATING INCOME	7,321,906	108,608,089	115,929,995	139,489,350	3,415,643	887,312	259,722,300
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NON-CELLULAR OPERATIONS INCOME

LOSS ON SALE OF EQUIPMENT	(602,837)	(838,418)	(1,439,255)	(410,869)	0	0	(1,849,924)
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INTEREST & OTHER INCOME

INTEREST & OTHER INCOME	299,986	2,575,158	2,875,124	6,414,111	0	0	9,289,235
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TOTAL NET INCOME

TOTAL NET INCOME	7,019,035	110,345,829	117,365,864	145,492,792	3,415,643	887,312	267,161,811
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ARTOUCH CELLULAR - NEW PAR
DECEMBER 31, 1996 INCOME STATEMENT ALLOCATION
TABLE OF REVENUES AND PERCENTAGES
FOR ALLOCATION OF CENTRAL SERVICES EXPENSES
IN MARKETS 20 & 90.

	A NEW PAR WIDE	B OHIO CARRIER	C OHIO REGION	D N. OHIO CARRIER	E S. OHIO CARRIER	F SW OHIO CARRIER	G NEW PAR CARRIER	H MICHIGAN REGION	I MICHIGAN CARRIER
REVENUES									
DETROIT	(318,291,084)	33.06%					36.64%	70.34%	76.32%
FLINT	(33,182,317)	3.45%					3.82%	7.33%	7.95%
LANSING	(24,342,697)	2.53%					2.80%	5.38%	5.84%
MUSKEGON	(4,041,521)	0.42%					0.47%	0.89%	0.97%
GRAND RAPIDS	(37,214,186)	3.87%					4.29%	8.22%	8.92%
TOLEDO	(43,484,350)	4.52%	8.52%	19.70%			5.01%		
NOCTCO	(133,825,275)	13.88%	28.21%	60.58%			15.39%		
AKRON	(30,888,197)	3.21%	6.84%	13.88%			3.56%		
CANTON	(12,635,990)	1.31%	2.80%	5.73%			1.46%		
COLUMBUS	(89,437,159)	9.29%	18.82%	17.53%	38.78%		10.30%		
SOTCO - OHIO	(89,169,523)	9.26%	18.78%	17.48%	38.67%	63.16%	10.27%		
SOTCO - INDIANA	(1,553,075)	0.16%	0.34%	0.30%	0.67%	1.10%	0.18%		
SOTCO - KENTUCKY	(9,137,114)	0.95%	2.02%	1.79%	3.86%	6.47%	1.05%		
SOTCO	(89,853,712)	4.29%	9.16%	8.10%	17.92%	29.27%	4.76%	7.84%	
DAYTON	(41,319,795)								
COSSCO - MICHIGAN	(35,484,682)		11.40%						
COSSCO - OHIO	(58,139,023)		0.14%						
COSSCO - KENTUCKY	(722,033)								
TOTAL COSSCO	(84,345,718)	9.80%							
OHIO	1962,801,881	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
MICHIGAN	(440,520,289)	45.76%	97.64%	88.37%	95.37%	92.43%	50.75%	0.00%	0.00%
INDIANA	(417,051,785)	43.33%	0.00%	0.00%	0.00%	0.00%	48.02%	92.16%	100.00%
KENTUCKY	(1,553,075)	0.16%	0.34%	0.30%	0.67%	1.10%	0.18%		
COSSCO - OHIO	(8,131,114)	0.85%	2.02%	1.79%	3.96%	6.47%	1.05%		
COSSCO - MICHIGAN	(58,139,023)	6.03%	0.00%	0.00%	0.00%	0.00%	0.00%	7.84%	0.00%
COSSCO - KENTUCKY	(35,484,682)	3.69%							
TOTAL	(722,033)	0.08%	0.14%						
	(962,601,961)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

CELLULAR ONE - NEW PAR
SUMMARY OF COSSCO STORE 807 KENTUCKY GROSS SALES
FOR THE CALENDAR YEAR 1996
PER 1996 SALES TAX RETURNS

CONFIDENTIAL
Subject To
Protective Order

OHIO WHOLESALE REVENUE PERCENTAGE:	163,873,454
OHIO WHOLESALE REVENUE	440,520,289
TOTAL OHIO CARRIER REVENUE	
OHIO WHOLESALE PERCENTAGE	37.15%
OHIO RETAIL PERCENTAGE	62.85%

GROSS SALES	48,082.42
JANUARY	48,333.41
FEBRUARY	40,249.82
MARCH	53,854.35
APRIL	55,745.04
MAY	60,172.28
JUNE	72,697.97
JULY	60,700.44
AUGUST	53,987.43
SEPTEMBER	79,277.39
OCTOBER	64,807.69
NOVEMBER	84,125.15
DECEMBER	222,033.19
TOTAL	

(16669)

SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 20	MARKET 40	MARKET 41	MARKET 42
050 REVENUE	330,089,442	10,657,160	19,920,886	26,294,288	3,128,818	40,474,801	9,356,036	41,216,716	6,739,144	4,384,511
060 BAD DEBTS - RENTAL										
060 COST OF SALES	15,354,803	1,501,416	1,550,327	1,738,865		2,811,818	10,738,692	3,034,026	697,072	425,086
060 OTHER INCOME	309,222						2,086			
055 INTERCON.	79,361,060							8,393,749		
080 JOINT VENTURE										
070 FACILITIES	2,311,939	38,376	93,301	133,379		272,384	78,126	239,873	71,816	37,888
100 MARKETING ADMIN										
110 PROMOTION DEVELOP.							17,414,942			
115 PRICING & ANALYSIS							213,211			
120 COMMUNICATIONS							23,338,863			
140 CORPORATE CHANNELS							1,098,860			
162 EQUIPMENT SUPPORT										
165 DISTRIBUTION							486,202			
167 REFURBISHMENT										
190 PRODUCT DEVELOPMENT										
192 WIRELESS DATA										
200 CUST OP ADMIN							1,218,899			
205 CUST CARE	1,811,681	138,281	116,232	121,126		148,703	5,878,723	310,471	39,698	38,582
210 CUST ADMIN							603,043			
230 ACCT MGMT										
245 ACCOUNTS RECEIVABLE										
245 BAD DEBT - OTHER							3,118,484			
265 ORDER ENTRY							5,832,768			
265 CUST. OPS. - FRAUD							1,389,860			
350 N. REGION - ADMIN	559,121					5,080,364	2,973,111			
353 N. REGION SVC CTRS	6,444,230	628,312	654,687	646,863		1,278,471				
364 N. REGION - CORP ACCT	1,801,368					955,495				
365 N. REGION INDIR CHAN.							29,624,317			
367 N. REGION SALES	7,364,343	1,052,918	1,014,741	1,148,681		1,917,803		789,371		
360 CENT REGION ADMIN								1,288,878	248,788	80,884
363 CENT. REGION SCV CTRS										
364 CENT. REG. CORP. ACCT										
305 CENT REG IND CHANNEL								3,316,402		
387 CENTRAL REGION SALES								2,097,763	509,911	272,822
370 SOUTHERN REG ADMIN										
373 S. REGION SVC CTRS										
374 S. REGION CORP. ACCTS										
377 S. REGION SALES										
400 HUMAN REC ADMIN							57,108			
405 TRAINING										
410 SERVICES							876,278			
415 COMP. & BENEFITS							120,673			
500 NETWORK OP ADMIN							2,604,214			
500 PROPERTY TAXES							2,894,782			
510 REAL ESTATE										
515 PROJECT MGMT										

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 Protective Order

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AIRTOUCH CELLULAR - NEW PAR
DPLMRS EXPENSES - SUMMARY INC ME STATEMENT
FOR PUBLIC UTILITY REPORTING PU POSES
Year Ended December 31, 1996
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SUMMARY OF ALLOCATED INCOME STATEMENT

DEPT	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 20	MARKET 40	MARKET 41	MARKET 42
CIVIL CONST							184,338			
MATERIAL CONTROL							78,548			
TELE. RENT. UTIL							78,490			
GENERAL MAINT.							1,268,887			
RENT. UTIL. TELE							3,556,431			
MTSO							1,037,018			
RF INNER MKT							900,358			
RF OUTER MKT							720,241			
NORTH OHIO SITES										
CENT OHIO SITES										
SOUTH OHIO SITES										
NOC/INSTALL & TEST							552,085			
NETWORK CONTROLS										
ENG. PLAN & MGMT										
INTEGRATION ENG										
CELLULAR ENG							888,177			
SWITCH ENGINEERING							380,594			
TELEPHONE							1,570,563	60,840		5,943
NETWORK ENGINEERING							509,320			
SYSTEMS DEVELOPMENT										
COMPUTER OPERATIONS										
TECH SVCS										
INFO SVCS ADMIN										
SYSTEMS & PROG.										
ROAMING										
FIN MGMT ADMIN										
TELEPHONE										
PROPERTY TAXES										
USE TAX										
LEGAL							22,278			
NET (GAIN)/LOSS-PHONE							774,888			
NET (GAIN)/LOSS-OTHER							(1,508,288)			
OTHER INCOME/LOSS							2,708,852			
STATE & LOCAL TAX										
USE TAX							44,284			
INTEREST EXPENSE							888,122			
MISCELLANEOUS							(548,347)			
INTEREST INCOME										
DEPRECIATION										
AMORTIZATION										
	223,088,044	13,288,562	16,680,105	22,488,960	3,128,818	27,896,241	(115,149,484)	21,715,644	5,171,111	3,522,147

ALLOCATION BY STATE/ENTITY

OHIO										
MICHIGAN	228,878,131	13,976,438	17,219,838	23,244,520	3,128,782	28,745,315	(23,245,028)	23,036,134	5,485,549	3,674,789
COSCO	(5,780,087)	(888,876)	(639,474)	(756,570)	36	(1,860,074)	(7,890,801)	(1,306,215)	(322,602)	(150,790)
NEWPAR							(815,336)			(265)
INDIANA							(79,411)	(2,080)	(266)	(1,587)
KENTUCKY							(470,435)	(12,295)	(1,570)	
DIFFERENCE	0	0	0	0	0	0	0	0	0	0

(1671)

AIRTOUCH CELLULAR - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC
 FOR PUBLIC UTILITY REPORTING PU
 Year Ended December 31, 1996
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SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 50	MARKET 51	MARKET 52	MARKET 54	MARKET 55	MARKET 58	MARKET 60	MARKET 70	MARKET 71	MARKET 80
050 REVENUE	131,254,928	34,514,944	14,819,368	738,086	14,688,808	481,881	101,826,761	114,023,334	46,863,013	332,074
050 BAD DEBTS - RENTAL						130,538				
050 COST OF SALES	11,562,282	2,794,894	1,738,825	881,851	842,706	36,735	11,324,830	11,186,824	4,062,238	136,710
050 OTHER INCOME								18,713		280,213
050 INTERCON.	22,069,544	(3,335)					12,764,029	24,548,548		1,071,418
080 JOINT VENTURE										2,028,858
070 FACILITIES	1,334,920	280,700	121,068	171,826	115,600		3,016,473	1,151,246		676,828
100 MARKETING ADMIN										38,933,478
110 PROMOTION DEVELOP.										890,093
115 PRICING & ANALYSIS										18
120 COMMUNICATIONS										354,608
140 CORPORATE CHANNELS										
162 EQUIPMENT SUPPORT							240,291	190,876		
165 DISTRIBUTION	285,928						703,061			638,704
167 REFURBISHMENT										681,018
180 PRODUCT DEVELOPMENT										1,808,026
192 WIRELESS DATA										404,249
200 CUST OP ADMIN							2,768,180	2,287,156		788,803
205 CUST CARE	2,841,163	388,650	160,884	48,754	60,888					
210 CUST ADMIN										
230 ACCT MGMT										3,482,177
245 ACCOUNTS RECEIVABLE	0									5,865,977
245 BAD DEBT - OTHER	438,028									1,466,527
255 ORDER ENTRY										625,881
265 CUST. OPS. - FRAUD										
350 N. REGION - ADMIN										
353 N. REGION SVC CTRS										
354 N. REGION - CORP ACCT										
355 N. REGION INDIR CHAN.										
357 N. REGION SALES						2,818,501				
367 CENT REGION ADMIN	706,786									
369 CENT. REGION SVC CTRS	3,431,482	1,271,316	867,878	504,823	489,243					
369 CENT. REG. CORP. ACCT	2,324,784									
366 CENT REG IND CHANNEL	11,841,764									
367 CENTRAL REGION SALES	6,772,400	2,450,533	1,307,293	895,318	908,731					
370 SOUTHERN REG ADMIN							10,777,888	8,168,621	428,852	6,703,108
373 S. REGION SVC CTRS							3,113,911	4,290,686	1,861,178	49,528
374 SOU. REG CORP. ACCTS								1,953,061		
377 S. REGION SALES							3,689,282	5,417,810	2,629,550	316,184
400 HUMAN RES ADMIN										888,410
405 TRAINING										787,921
410 SERVICES	124,407						137,014	38,490		748,648
415 COMP. & BENEFITS										888,731
500 NETWORK OP ADMIN										3,994,606
500 PROPERTY TAXES										877,153
510 REAL ESTATE										
515 PROJECT MGMT										

CONFIDENTIAL
 Subject To

Protective Order

AIRTOUCH CELLULAR - NEW PAR
 DPLMRS EXPENSES - SUMMARY INC
 FOR PUBLIC UTILITY REPORTING PU
 Year Ended December 31, 1996
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SUMMARY OF ALLOCATED INCOME

DEPT	MARKET 60	MARKET 51	MARKET 52	MARKET 54	MARKET 55	MARKET 58	MARKET 60	MARKET 70	MARKET 71	MARKET 90
CIVIL CONST										176,034
525 MATERIAL CONTROL										187,364
525 TELE, RENT, UTIL										
530 GENERAL MAINT.										
530 RENT, UTIL, TELE										
531 MTSO										
532 RF INNER MKT										3,370,827
535 RF OUTER MKT										1,803,798
540 NORTH OHIO SITES										2,339,284
542 CENT OHIO SITES										980,000
544 SOUTH OHIO SITES										434,847
546 NOC/INSTALL & TEST										
550 NETWORK CONTROLS										123,382
555 ENG. PLAN & MGMT										1,281,403
560 INTEGRATION ENG										266,709
570 CELLULAR ENG										1,600,838
580 SWITCH ENGINEERING										11,585
580 TELEPHONE	136,773	52,649	33,238	27,473	44,748		93,953	107,362		9,047,905
585 NETWORK ENGINEERING										4,176,438
600 SYSTEMS DEVELOPMENT										439,704
605 COMPUTER OPERATIONS										4,436,016
610 TECH SVCS										361,253
625 INFO SVCS ADMIN										6,218,173
630 SYSTEMS & PROG.										0
640 ROAMING										2,627,848
700 FIN MGMT ADMIN										0
700 TELEPHONE										1,946,636
700 PROPERTY TAXES										337,308
700 USE TAX										715,671
900 LEGAL										2,010,356
900 NET (GAIN)/LOSS-PHONE										2,882,356
900 NET (GAIN)/LOSS-OTHER										298,877
900 OTHER (INCOME)/LOSS										50,651
900 STATE & LOCAL TAX										1,888,908
900 USE TAX										4,901,012
900 INTEREST EXPENSE										64,047,227
900 MISCELLANEOUS										14,781,913
900 INTEREST INCOME										
900 DEPRECIATION										
900 AMORTIZATION										
	68,286,888	27,281,537	10,600,679	11,370,879	12,127,081	13,365,769	53,229,988	54,725,571	37,581,383	214,618,281

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 Subject To
 Protective Order

ALLOCATION BY STATE/ENTITY

OHIO	70,938,777	28,648,501	11,389,973	12,858,987	12,858,987	12,818,501	58,401,941	48,183,023	38,938,781	1120,273,978
MICHIGAN	(180,569)						169,387	(16,810)		(87,845,675)
CORSCO	(2,263,582)	(1,239,888)	(781,854)	(529,086)	(529,086)	(548,262)	(4,344,556)	(3,332,579)	(1,232,863)	(23,480,114)
NEWPAR	(32,869)	(2,458)	(1,077)	(328)	(407)		(111,152)	1,441,179	(18,721)	(308,144)
INDIANA	(193,209)	(14,520)	(8,383)	(1,931)	(2,403)		(658,987)	6,468,768	(98,824)	(2,855,764)
KENTUCKY										
DIFFERENCE	0	0	0	0	0	0	0	0	0	(0)

CONFIDENTIAL
Subject To
Protective Order

AIRTOUCH CELLULAR - NEW PAR
DPLMRS EXPENSES - SUMMARY INC
FOR PUBLIC UTILITY REPORTING PU
Year Ended December 31, 1998
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SUMMARY OF ALLOCATED INCOME

SUMMARY OF ALLOCATED INCOME												
DEPT	TOTAL	ALLOCATED TO OHIO WHOLESALE	ALLOCATED TO OHIO RETAIL	ALLOCATED TO MICH	ALLOCATED TO OHIO	ALLOCATED TO COSSCO	ALLOCATED TO COSSCO MICH	ALLOCATED TO COSSCO KY	ALLOCATED TO INDIANA	ALLOCATED TO KENTUCKY	NEWPAR TO	DIFF
050	882,601,981	183,873,454	278,848,835	417,061,765	58,138,023	36,484,862	722,033	1,853,076	9,131,114			
060	130,638			0	(30,638)	0	0					0
060	82,388,587				47,483,868	33,783,708	1,079,213					0
060	621,233	298,868	9,860	311,307								0
060	147,123,583	87,762,633		79,381,050								0
065	1,071,418	182,138	308,141	484,245								0
080	11,508,868	1,580,278	2,839,882	1,814,388	4,262,885	1,114,114	128,341					0
070	576,828		283,783	248,289	34,722	21,189	481	921		6,471		0
100	58,348,418		26,785,038	24,416,770	3,397,810	2,079,257	45,078	90,157		635,309		0
110	1,103,304		504,872	478,082	68,528	40,712	883	1,785		10,481		0
110	17,343,989		10,893,081	10,088,827	1,410,057	801,205	18,671	37,342		221,718		0
120	23,338,881				0	1,086,860	0					0
140	1,089,860				218,621	133,373	2,714					0
140	354,808				728,827	465,202	287					0
162	1,192,286				703,051							0
165	703,051											0
167	638,704		283,367	276,864	38,456	23,806	512	1,024		6,078		0
180	691,018		270,450	258,058	35,638	21,808	473	948		5,814		0
182	3,024,924	640,582	1,083,731	1,218,859				12,114		71,588		0
200	17,343,989	3,303,823	5,589,543	8,018,746				62,479		389,278		0
206	1,381,846	279,473	472,508	603,043				5,285		31,236		0
210	0	0	0	0				0		0		0
230	6,600,881	1,293,629	2,188,548	3,118,484				0		0		0
246	12,126,789		5,169,861	5,958,808				0		0		0
246	2,846,507	541,100	915,427	1,389,980								0
258	825,881	317,636		300,548				1,127		8,571		0
266	8,692,586			8,592,586				0				0
353	8,560,583							8,560,583				0
363	2,758,833			2,010,841				745,982				0
364	29,624,317			28,588,278				26,039				0
355	12,498,386			10,224,368				2,274,000				0
367	4,281,857	1,594,351	2,897,308									0
380	8,184,031			8,184,031								0
363	2,324,786	711,444	1,203,613	0	316,757							0
364	15,257,158		15,323,843		(66,687)							0
366	14,014,871		11,244,658		2,770,215							0
367	28,076,249	9,208,178	15,579,997		83,867			1,958		1,029,307		0
370	9,405,301				9,372,085			33,216				0
373	1,863,081	580,258	881,676		304,621			10,778				0
374	12,032,786		9,480,392		1,844,151			131,138				0
377	725,518	123,337	208,923	314,150	43,703	26,772		680				0
400	787,921	136,845	228,483	345,738	48,115	29,443		1,181				0
406	1,922,836	326,878	553,011	833,186	115,845	70,853		1,277				0
410	120,573	20,487	34,677	52,244	7,271	4,448		3,077		18,267		0
415	3,493,945	1,921,458	1,524,421					183		1,148		0
500	6,989,588	3,434,658	2,937,501					6,289		38,887		0
510	877,153	344,658	323,868					1,219		7,110		0
515	0	0	0	0				0		0		0

(1674)

AIRTOUCH CELLULAR - NEW PAR
DPLMRS EXPENSES - SUMMARY INC
FOR PUBLIC UTILITY REPORTING PU
Year Ended December 31, 1996
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SUMMARY OF ALLOCATED INCOME

SUMMARY OF ALLOCATED INCOME

SUMMARY OF ALLOCATED INCOME												
DEPT	TOTAL	ALLOCATED TO OHIO WHOLESALE	ALLOCATED TO OHIO RETAIL	ALLOCATED TO MICH	ALLOCATED TO COSSCO OHIO	ALLOCATED TO COSSCO MICH	ALLOCATED TO COSSCO KY	ALLOCATED TO INDIANA	ALLOCATED TO KENTUCKY	NEWSPAR TO	DIFF	
CIVIL CONST	360,370	267,085		93,843				649	3,763		0	
MATERIAL CONTROL	520	204,003		38,874				443	2,592		0	
TELE. RENT, UTIL	525	78,490		603,567							0	
GENERAL MAINT.	530	637,870		3,222,701				2,262	13,198		0	
RENT, UTIL, TELE	630	3,666,431		497,976				1,867	10,888		0	
MTSO	531	620,286		900,359							0	
RF INNER MKT	532	720,241		720,241							0	
RF OUTER MKT	535	3,370,927									0	
NORTH OHIO SITES	540	1,803,788						16,673	92,835		0	
CENT OHIO SITES	542	2,339,958						1,784	10,290		0	
SOUTH OHIO SITES	544	497,350		470,590				1,479	8,788		0	
NOC/INSTALL & TEST	548	880,000		652,085				0	0		0	
NETWORK CONTROLS	550	424,982		0				222	1,298		0	
ENG. PLAN & MGMT	555	62,616		69,248				4,391	20,088		0	
INTEGRATION ENG	560	1,280,928		888,177				903	5,368		0	
CELLULAR ENG	570	258,438		380,594							0	
SWITCH ENGINEERING	580	1,094,393	480,433	1,678,593	686,697	178,011	21,193				0	
TELEPHONE	585	252,501	0	239,012	0	0	0	898	5,228		0	
NETWORK ENGINEERING	600	1,538,129	2,602,513	3,920,196	645,529	7,238	7,238	14,477	85,965		0	
SYSTEMS DEVELOPMENT	605	709,988	1,201,151	1,809,651	261,338	3,341	3,341	6,682	39,878		0	
COMPUTER OPERATIONS	610	74,748	126,480	190,524	20,514	352	352	704	4,176		0	
TECH SVCS	625	754,118	1,275,806	1,922,128	287,482	163,689	3,549	7,098	42,141		0	
INFO SVCS ADMIN	630	81,412	103,987	158,531	21,784	13,330	289	578	3,432		0	
SYSTEMS & PROG.	640	1,057,078	1,786,367	2,694,334	374,566	228,451	4,975	9,849	59,072		0	
ROUTING	700	0	0	0	0	0	0				0	
FIN MGMT ADMIN	700	2,627,846	1,594,473	650,719	360,324	22,330					0	
TELEPHONE	700	0	0	0	0	0	0				0	
PROPERTY TAXES	700	330,738	559,539	943,001	117,316	71,790	1,556	3,113	18,463		0	
USE TAX	800	359,587	21,717	337,309	661						0	
LEGAL	900	602,837	12,001	187,668	501,110	230,733	0				0	
NET (GAIN)/LOSS-PHONE	900	(3,518,843)	(1,246,240)	13,143,722	1,091,972	26,000				871,319	0	
NET (GAIN)/LOSS-OTHER	900	6,369,008	2,591,714	1,091,972	56,463						0	
OTHER (INCOME)/LOSS	900	288,877	31,834	44,294							0	
STATE & LOCAL TAX	900	18,817	788,888	1,160,390	194,913	67,534					0	
USE TAX	900	466,304	12,019,476	12,959,082	190,372						0	
INTEREST EXPENSE	900	15,148,369	5,980,817	30,641,598	8,192,231	2,070,021	144,834	91,835	1,037,401	(111,429)	0	
MISCELLANEOUS	900	84,047,227	35,985,860	10,495	7,089,143	41,891					0	
INTEREST INCOME	900	14,781,813	7,560,228	10,495	7,089,143	41,891					0	
DEPRECIATION	900	266,236,853	6,701,400	147,676,978	166,262,014	136,666,608	20,072,290	1944,839	889,185	4,353,910	(989,946)	
AMORTIZATION	900										0	

ALLOCATION BY STATE/ENTITY

	IN BY STATE/ENTITY							
OHIO	164,278,328	6,701,400	147,676,928	165,282,014				0
MICHIGAN	165,282,014							0
COSCO	(57,873,636)			[38,858,508]	[20,072,290]	[944,836]		0
NEWPAR	(898,946)						(869,946)	0
INDIANA	886,185					886,185		0
KENTUCKY	4,353,910						4,353,910	0
DIFFERENCE	(0)	0	0	(0)	0	0	0	(0)

(1675)

AIRTOUCH CELLULAR - NEW PAR
 DPLMRS EXPENSES - SUMMARY INCOME STATEMENT
 FOR PUBLIC UTILITY REPORTING PURPOSES
 Year Ended December 31, 1996
 G:\GROUP\TAX\PUIC\1996\96WHRTIS WK3

SUMMARY OF ALLOCATED INCOME STATEMENT

	MARKET 01	MARKET 02	MARKET 03	MARKET 04	MARKET 05	MARKET 06	MARKET 20	MARKET 40	MARKET 41	MARKET 42	MARKET 50	MARKET 51	MARKET 52
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DEPT
 TABLE OF DEPRECIATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 1996

	OHIO WHOLESALE	OHIO RETAIL	MICH	COSSCO OHIO	COSSCO MICH	COSSCO KY	INDIANA	KENTUCKY	
Building	1,379,741.00	188,230.00	969,372.00	232,534.00	191,997.00		8,088.00	43,997.00	579,761.00
Site Buildings	192,707.00		269,053.00	4,987.00	5,562.00	11.00	408.00	6,425.00	2,401,198.00
Permits/Chil Eng Svcs	1,631,161.00		639,193.00	31.00			14,453.00	61,063.00	468,263.00
Towers	1,213,416.00		889,299.00	0.00			9,225.00	48,402.00	2,345,901.00
Power Equipment	17,206,206.00		14,912,216.00	5,580.00			37,653.00	637,906.00	2,188,242.00
Radio Equipment	883,868.00		678,787.00	883.00			4,308.00	48,180.00	32,093,463.00
Antennas	1,079,293.00		34,923.00	321.00			6,401.00	27,382.00	1,618,877.00
Other Site Equipment	760,364.00		444,298.00	468.00			1,161.00	20,033.00	1,148,371.00
Capitalized Distribution	890,843.00		634,878.00	0.00	19.00		2,277.00	20,033.00	1,218,231.00
Transmitters/Carrier Equip	2,817,899.00		1,857,538.00	529,430.00	342,800.00	28,868.00	6,711.00	84,128.00	1,748,887.00
Outside/Installation Service	3,381,090.00		4,137,278.00						6,980,676.00
Switch Equipment	0.00		87.00						7,498,369.00
Digital Switch	312,167.00		284,778.00	168.00				32,120.00	82.00
Microwave Equipment	1,021.00		459,511.00	81,858.00	54,402.00	28.00			609,065.00
Capitalized Interest	362,611.00		389,895.00	739,609.00	439,070.00	774.00			1,217.00
Technical Monitoring Equip	172,231.88	281,380.14	389,895.00	739,609.00	439,070.00	21,903.00			957,967.00
Furniture & Fixtures	301,934.00	29,818.00	403,818.00	782,864.00	628,295.00	13,461.00		8,786.00	2,063,176.00
Leasehold Improvements	244,581.39	413,728.81	487,838.00	26,113.00	28,844.00				2,110,386.00
Motor Vehicles			198,828.00	434,885.00	8,386.00	14,380.00			1,200,876.00
Demo Equipment/Employee			1,025,775.00	4,435,534.00	7,944.00	49,497.00			712,043.00
Rental Phones & Accessories	3,008,988.88	5,080,679.12	2,047,737.00	888,338.00	463,018.00	14,537.00			6,519,810.00
Computer Equipment									11,513,197.00
Reconciling Items									0.00
TOTAL	36,988,880.13	5,860,816.87	30,541,588.00	9,182,231.00	2,070,021.00	144,934.00	91,695.00	1,037,481.00	84,047,227.00

OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %
 OHIO IS SPLIT USING WHOLESALE/RETAIL REVENUE %

TABLE OF AMORTIZATION EXPENSE
 FOR THE YEAR ENDED DECEMBER 31, 1996

	OHIO WHOLESALE	OHIO RETAIL	MICH	INDIANA	KENTUCKY	COSSCO	NEWPAIR
DEFERRED CONSULTING	1,416,372	339,969			16,381		1,770,689
DEFERRED LEGAL	81,814	28,405			576		110,019
DEFERRED INTERCONNEC	144,094	71,821					216,490
CUSTOMER LISTS							0
NON-COMPETE AGREES							0
FCC LICENSES	6,784,187	5,823,894			368	9171	11,717,640
GOODWILL/GOING CONCERN		10,217			25,667		367,080
DTC INVESTMENT COSTS		278					8,328
INVEST IN PTC MICH/CHI	124,961	334,823			100,885		580,669
TOTAL	7,550,228	10,495	7,089,143	0	41,931	110,056	14,781,913

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(1676)

PUCO DOCKET No. 93-1758-TP-CSS
TESTIMONY OF DAVID SHANKS
EXHIBIT 10

ALLOCATION METHOD:

Cost Center	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Notes
050	Revenues	State of Affiliate	Both	Both	N/A	Revenues were specifically identified to either carrier or center.
050	Non Assessable Revenue	State of Affiliate	Carrier	Wholesale	N/A	Additional unbooked revenues were recognized to reflect unrated promotional minutes in Ohio.
050	Cost Of Sales	State of Affiliate	Center	N/A		Additional unbooked revenues were recognized to wholesale carrier roaming activity sold to the Retail carrier business.
060	Other Income	State of Affiliate	Carrier	Retail	N/A	These roaming revenues were allocated to each state based upon the percentage of booked Pass Through Roaming expense to each affiliate.
055	Interconnect	State of Affiliate	Carrier	Wholesale	N/A	Expenses booked to the general ledger were allocated to center activity based upon the state of affiliate.
080	GM/Administration	All States	Both	Both	A	Additional expenses were recognized for the retail carrier purchase of wholesale activity.
060	GM/Administration	All States	Both	Retail	A	Other Income booked to this cost center is primarily tower rent.
100	Marketing Admin	All States	Both	Retail	A	Expenses are reported as Cost of Sales
110	Mktg Adv & Promo	All States	Both	Retail	A	Expenses allocated do not include bank charges and professional/consulting.
		All States	Both	Retail	A	Expenses allocated are bank charges and professional/consulting.
		All States	Both	Retail	A	Expenses are analyzed to determine whether they are applicable to retail carriers, centers, or both.
		All States	Both	Retail	A	Allocation is for expenses determined to be applicable to retail carriers and centers.
		State of Affiliate	Carrier	Retail	N/A	Allocation is for expenses determined to be applicable to retail carriers and booked to a non administrative affiliate.
		All States	Carrier	Retail	A	Allocation is for expenses determined to be applicable to retail carriers and booked to an administrative affiliate.
		State of Affiliate	Center	N/A	N/A	Allocation is for expenses determined to be applicable to centers and booked to a non administrative or corporate affiliate.
		All States	Center	Retail	J	Allocation is for expenses determined to be applicable to centers and booked to an administrative or corporate affiliate.
115	Pricing & Analysis	All States	Both	Retail	A	Expenses are analyzed to determine whether they are applicable to retail carriers, centers, or both.
120	Mkt Pub & Collateral	All States	Both	Retail	A	Allocation is for expenses determined to be applicable to carrier and center activity.
130	Mkt Public Relations	All States	Both	Retail	A	
135	Mkt Admin & Implemt.	All States	Both	Retail	A	
140	Mkt Corp Channels	All States	Both	Retail	A	
152	Mkt Equipment Support	State of Affiliate	Both	Retail	A	
155	Mkt Distribution	All States	Carrier	Retail	N/A	
157	Mkt Refurbishment	State of Affiliate	Center	N/A	J	
180	Mkt Product Development	All States	Center	N/A	N/A	
		All States	Center	N/A	J	
191	Mkt Life Cycle Management	Various	Carrier	Retail	A	
192	Mkt Wireless Data	Various	Carrier	Retail	A	
193	Mkt Powerband	All States	Carrier	Retail	G	
195	Mkt Direct Fulfillment	State of Affiliate	Carrier	Retail	N/A	
200	Customer Operations	All States	Center	N/A	J	
205	Cust Ops Cust Care	State of Affiliate	Carrier	Both	B	
210	Cust Ops Cust Admin	State of Affiliate	Carrier	Both	B	
215	Cust Ops Training	State of Affiliate	Carrier	Both	B	
225	Cust Ops Telemarketing	State of Affiliate	Carrier	Both	B	
245	Cust Ops Accounts Rec.	State of Affiliate	Carrier	Both	B	
245	Bad Debt - Other	State of Affiliate	Carrier	Both	B	
255	Cust Ops Order Entry	State of Affiliate	Carrier	Both	B	
265	Cust. Ops. - Fraud	State of Affiliate	Carrier	Both	B	

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OHIO PUCO ANNUAL REPORT
Year Ended December 31, 1997
G:\GROUP\Tax\PUCC\1997\97WHRTIS-b.xls Revenues

ALLOCATION METHOD:

Cost Center	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Notes
		All States	Carrier	Both	G	Expenses determined to be applicable to wholesale and retail activity. Expenses are primarily salaries and overhead.
350	N. Region - Admin	State of Affiliate	Carrier	Retail	N/A	Expenses determined to be applicable to retail activity. Expenses include Billing Concessions, Prepaid Roaming, and Sub. fraud.
353	N. Region - Corp Accts	State of Affiliate	Carrier	Wholesale	N/A	Expenses determined to be applicable to wholesale activity. Expenses are primarily roaming and fraud related.
354	N. Region - Corp Accts	State of Affiliate	Carrier	Both	N/A	
355	N. Region Indir Chan.	State of Affiliate	Carrier	Both	N/A	
356	Bad Debt	State of Affiliate	Carrier	Both	N/A	
357	N. Region Sales	State of Affiliate	Carrier	Both	N/A	Reseller bad debt considered wholesale activity. All other bad debt considered retail activity.
360	Cent. Region Admin	State of Affiliate	Carrier	Both	N/A	Wholesale/Retail allocation based upon percentage of Ohio gross revenues.
363	Cent. Region Sov Ctrs	State of Affiliate	Carrier	Both	N/A	
364	Cent. Reg. Corp. Accts.	State of Affiliate	Carrier	Retail	N/A	Wholesale/Retail allocation based upon percentage of Ohio gross revenues.
365	Cent. Reg. Ind Channels	State of Affiliate	Carrier	Both	N/A	Reseller bad debt considered wholesale activity. All other bad debt considered retail activity.
366	Bad Debt	State of Affiliate	Carrier	Both	N/A	
367	Central Region Sales	State of Affiliate	Carrier	Both	N/A	Wholesale/Retail allocation based upon percentage of Ohio gross revenues.
370	Southern Reg Admin	State of Affiliate	Carrier	Both	B, F	Affiliate FD & EA allocated between Ohio, KY, IN.
373	S. Region Svc Ctrs	State of Affiliate	Carrier	Both	F	Affiliate FD allocated to Ohio & KY.
374	Sou. Reg. Corp. Accts	State of Affiliate	Carrier	Retail	B	All affiliates allocated to Ohio, KY, IN.
375	Sou. Reg. Indirect Channels	State of Affiliate	Carrier	Both	B	All affiliates allocated to Ohio, KY, IN.
377	S. Region Sales	State of Affiliate	Carrier	Both	A	All affiliates allocated to Ohio & KY.
400	Human Resources	All States	Both	Both	A	
405	Hr Training	All States	Both	Both	A	
410	Hr Services	All States	Both	Both	A	
415	Hr Comp. & Benefits	All States	Both	Both	A	
420	TSS - Facilities	All States	Both	Both	A	
420	Rent, Util. Tele.	All States	Both	Both	A	
500	Network Services	Specific Identification	Carrier	Wholesale	N/A	Expenses identified by location.
500	Property Taxes	State of Affiliate	Carrier	Wholesale	N/A	Expenses identified by location.
500	Rent	Specific Identification	Carrier	Wholesale	G	
505	Network Operations	All States	Carrier	Wholesale	N/A	Expenses identified by location.
505	Property Taxes	State of Affiliate	Carrier	Wholesale	N/A	
505	Rent	Specific Identification	Carrier	Wholesale	N/A	
510	NS Real Estate	All States	Carrier	Wholesale	G	Affiliate BA allocated to MI & OH using revenue % col. K. Affiliate EA allocated to OH, KY, IN using revenue % col. L.
520	NS Civil Const	State of Affiliate	Carrier	Wholesale	K, L	
521	NS Oh Ops & Maint	State of Affiliate	Carrier	Wholesale	N/A	Affiliate BA allocated to MI & OH using revenue % col. K. Affiliate EA allocated to OH, KY, IN using revenue % col. L.
525	NS Material Control	State of Affiliate	Carrier	Wholesale	K, L	
530	NS Ops Maintenance	State of Affiliate	Carrier	Wholesale	K	
531	NS Miso Maintenance	State of Affiliate	Carrier	Wholesale	K	
532	NS RF Inner Mkt	State of Affiliate	Carrier	Wholesale	N/A	
535	NS RF Outer Mkt	State of Affiliate	Carrier	Wholesale	N/A	
540	NS North Ohio Sites	State of Affiliate	Carrier	Wholesale	N/A	
542	NS Cent Ohio Sites	State of Affiliate	Carrier	Wholesale	N/A	
544	NS South Ohio Sites	State of Affiliate	Carrier	Wholesale	N/A	
548	NS Net/Instal & Test	All States	Carrier	Wholesale	F	Affiliate EA allocated to OH, KY, IN.
550	NS Network Controls	All States	Carrier	Wholesale	G	
560	NS Integration Eng	State of Affiliate	Carrier	Wholesale	B	Affiliate EA allocated to OH, KY, IN.
570	NS Cellular Eng	State of Affiliate	Carrier	Wholesale	K, L	Affiliate BA allocated to MI & OH using revenue % col. K. Affiliate EA allocated to OH, KY, IN using revenue % col. L.
680	NS Switch Engineering	State of Affiliate	Carrier	Wholesale	K, L	
585	NS Network Engineering	State of Affiliate	Carrier	Wholesale	K	Affiliate BA allocated to MI & OH using revenue % col. K.

ALLOCATION METHOD:

Cost Center	Telephone	Name	State Allocation Method	Carrier or Center Activity	Wholesale or Retail Carrier Activity	Revenue % Column Used	Notes
585			Specific Identification	Both	Both	A	Expenses identified by location. Affiliate BA allocated to all states, all activities.
605		IS Computer Operations	All States	Both	Both	A	
610		IS Tech Svcs	All States	Both	Retail	A	
615		TSS - Security & Safety	All States	Both	Both	A	
620		TSS - Admin	All States	Both	Both	A	
625		Info Svcs Admin	All States	Both	Both	A	No expenses booked to cost center
630		IS Systems & Prog.	All States	Both	Both	A	
645		IS Financial & Admin	All States	Both	Both	A	
650		IS Billing & Message Processing	All States	Both	Both	A	
655		IS Bus. Process Eng.	All States	Both	Both	A	
660		IS Customer Care	All States	Both	Both	A	
700		Financial Management	All States	Both	Both	A	
700		Property Taxes	Specific Identification	Both	Both	A	Expenses identified by location.
700		Use Tax	Specific Identification	Both	Both	A	Expenses identified by location.
800		Legal	All States	Both	Both	A	
800		Net (Gain)/Loss-Phones	State of Affiliate	Center	N/A	A	
800		Net (Gain)/Loss-Other	All States	Both	Both	A	
900		Other (Income)/Loss	All States	Both	Retail	A	
900		State & Local Tax	State of Affiliate	Both	Both	N/A	
900		Use Tax	All States	Both	Both	A	No expenses booked to cost center
900		Interest Expense	State of Affiliate	Both	Wholesale	A	Expenses represent minority interest expense related to FCC license ownership.
900		Miscellaneous	State of Affiliate	Center	Wholesale	A	
900		Interest Income	All States	Both	Retail	A	Expenses identified by location.
900		Depreciation	Specific Identification	Both	Both	A	
900		Amortization	Specific Identification	Center	Wholesale	A	

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J K L
CENTERS MICH. & OHIO CARR.
ONLY TOLEDO W/O NW OH.

ONLY TOLEDO W/O NW OH.

0.00%

28.81%

8.18%

3.16%

0.000%

3,90%

21.20%

0.00%

21.38%

10.46%

Category	Percentage
11.41%	97.09%

Category	Percentage
11.41%	97.09%

Category	Percentage
11.41%	97.09%

Category	Percentage
11.41%	97.09%

Category	Percentage
11.41%	97.09%

Category	Percentage
54.41%	0.00%

Category	Percentage
54.41%	0.00%

Category	Percentage
54.41%	0.00%

Category	Percentage
54.41%	0.00%

Category	Percentage
54.41%	0.00%

-0002140

-0002140

NEW PAR
SUMMARY OF KENTUCKY AND INDIANA SALES
FOR THE CALENDAR YEAR 1997
PER 1997 SALES TAX RETURNS

	KY CENTER GROSS SALES	KY CARRIER GROSS SALES	IND CARRIER GROSS SALES
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JANUARY			
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL			

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AIRTOUGH CELLULAR - NEW PAR
SUPPLEMENTAL TABLES
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1997
G:\GROUP1\Tax\PUC1997\97\WHRIS-b.xls\Supplemental Tables

TABLE OF DEPRECIATION EXPENSE

	OHIO WHOLESALE	OHIO RETAIL	MICH CARRIER	OHIO CENTERS	MICH CENTERS	KY CENTERS	INDIANA CARRIER	KENTUCKY CARRIER	TOTAL
Building	197.20	275,911.92		171,178.29					
Site Buildings	1,569,595.33								
Permits/Civil Eng Svcs	7.74			31.44					
Towers	1,788,059.67								
Power Equipment	930,449.08								
Digital Radio	158,799.13								
Radio Equipment	11,674,048.34			2,886.10					
Antennas	1,264,893.06			384.40					
Other Site Equipment	294,775.36			162.24					
Capitalized Distribution	905,442.84	58,332.00		536.58					
Transmission/Carrier Equipment	1,125,505.72			233,308.03					
Services	2,946,116.98								
Switch Equipment	8,135,028.65								
Digital Switch	35,842.31								
Microwave Equipment	344,114.22			1,483.16					
Capitalized Interest	26,041.92			167.76					
Technical Monitoring Equipment	423,572.23			100,109.80					
Furniture & Fixtures	255,347.76	345,794.00		728,066.20					
Leasehold Improvements	360,317.88	52,739.17		765,637.52					
Motor Vehicles	416,876.03	334,289.42		48,861.37					
Demo Equipment/Employee Phones		10,651.55		164,100.64					
Rental Phones & Accessories	3,424,734.58	5,481,985.17		245,322.39					
Computer Equipment	1,320,592.70			982,989.52					
Consulting Costs	149,187.24			14,332.36					
Interconnection Costs				595.32					
Legal Costs	14,512.25								
STEP UP:	(23.44)	(32,797.86)		(20,348.10)					
Building	169,512.20	0.00		0.00					
Site Buildings									
Permits/Civil Eng Svcs	87,164.51	0.00		1.52					
Towers	167,166.98	0.00		0.00					
Power Equipment	979,785.93	0.00		242.23					
Radio Equipment	101,016.97	0.00		30.70					
Antennas	136,148.22	0.00		74.93					
Other Site Equipment	28,868.65	1,859.83		17.11					
Capitalized Distribution	62,119.63	0.00		0.00					
Transmission/Carrier Equipment	78,301.64	0.00		6,196.63					
Services	(380,184.97)	0.00		0.00					
Switch Equipment									
Digital Switch	36,450.08	0.00		167.10					
Microwave Equipment	40,276.42	0.00		259.46					
Capitalized Interest	9,826.92	0.00		2,322.32					
Technical Monitoring Equipment	60,032.25	81,298.18		170,698.15					
Furniture & Fixtures									

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AIRTOUCH CELLULAR - NEW PAR
SUPPLEMENTAL TABLES
FOR PUBLIC UTILITY REPORTING PURPOSES
Year Ended December 31, 1997
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Leasehold Improvements	74,744.18	10,840.19
Motor Vehicles	118,116.37	94,693.37
Demo Equipment/Employee Phones		
Rental Phones & Accessories		
Computer Equipment	29,848.57	47,778.81
Total Step Up Depreciation	1,819,170.11	203,770.50
Reconciling Items	28,585.91	5,077.26
Total Depreciation	39,454,724.22	6,788,560.99

158,823.52
13,840.84
8,567.33
340,883.74
4,353.26
5,803,390.12

REDACTED

TABLE OF AMORTIZATION EXPENSE

DEFERRED CONSULTING
DEFERRED LEGAL
DEFERRED INTERCONNECT
CUSTOMER LISTS
NON-COMPETE AGREE.
FCC LICENSES
GOODWILL/GOING CONCERN
DCTC INVESTMENT COSTS
INVEST IN PTC MICH/OHIO
TOTAL

	OHIO WHOLESALE	OHIO RETAIL	MICH	INDIANA	KENTUCKY	COSSCO	NEWPAR	TOTAL
DEFERRED CONSULTING								
DEFERRED LEGAL	64,836							
DEFERRED INTERCONNECT								
CUSTOMER LISTS								
NON-COMPETE AGREE.								
FCC LICENSES	5,124,849							
GOODWILL/GOING CONCERN	4,654							
DCTC INVESTMENT COSTS								
INVEST IN PTC MICH/OHIO	5,194,140							
TOTAL		0						0

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