

**MASSACHUSETTS
DEVELOPMENT OF COE LAND & BUILDING DISTRIBUTION & INVESTMENT**

(All data based on 1999 results)

LINE	ITEM	SOURCE	AMOUNT
A	B	C	D
1	Land Investment	General Ledger	\$24,965,798
2	Building Investment	General Ledger	\$639,093,551
3	Collocation Investment	General Ledger	\$7,962,379
4	Total Land & Building Investment without Collocation	L1 + L2 - L3	\$656,096,970
5	COE L&B Cost Pool	Separations / Part 64	\$255,334,281
6	Corporate L&B Cost Pool	Separations / Part 64	\$33,478,619
7	Customer L&B Cost Pool	Separations / Part 64	\$80,717,556
8	Distribution L&B Cost Pool	Separations / Part 64	\$19,642,157
9	Network L&B Cost Pool	Separations / Part 64	\$28,269,564
10	Rent L&B Cost Pool	Separations / Part 64	\$126,656,735
11	Other (Support) L&B Cost Pool	L6 + L7 + L8 + L9 + L10	\$288,764,631
12	Unassigned L&B Cost Pool	L4 - L5 - L11	\$111,998,059
13	COE Distribution	L5 / L4	38.92%
14	Unassigned Distribution	L12 / L4	17.07%
15	Other (Support) Distribution	L11 / L4	44.01%
16	Total COE Land & Building Investment	L4 x L13	\$255,334,281
17	Total Unassigned Land & Building Investment	L4 x L14	\$111,998,059
18	Total Other (Support) Investment	L4 x L15	\$288,764,631
19	Total Owned Land & Building Support Investment	L17 + L18	\$400,762,690
20	Total Owned Land & Building Investment Percent Support	L14 + L15	61.08%

**MASSACHUSETTS
DEVELOPMENT OF COE CAPITAL LEASE DISTRIBUTION & INVESTMENT**

(All data based on 1999 results)

LINE	ITEM	SOURCE	AMOUNT
A	B	C	D
1	Capital Leases Investment	General Ledger	\$2
2	COE L&B Cost Pool	Separations / Part 64	\$0
3	Corporate L&B Cost Pool	Separations / Part 64	\$0
4	Customer L&B Cost Pool	Separations / Part 64	\$0
5	Distribution L&B Cost Pool	Separations / Part 64	\$0
6	Network L&B Cost Pool	Separations / Part 64	\$0
7	Rent L&B Cost Pool	Separations / Part 64	\$0
8	Other (Support) L&B Cost Pool	L3 + L4 + L5 + L6 + L7	\$0
9	Unassigned L&B Cost Pool	L1 - L2 - L8	\$2
10	COE Distribution	L2 / L1	0.00%
11	Unassigned Distribution	L9 / L1	100.00%
12	Other (Support) Distribution	L8 / L1	0.00%
13	Total COE Capital Lease Investment	L1 x L10	\$0.00
14	Total Unassigned Capital Lease Investment	L1 x L11	\$2
15	Total Other Capital Lease Investment	L1 x L12	\$0
16	Total L&B Capital Lease Support Investment	L14 + L15	\$2
17	Total L&B Capital Lease Percent Support	L11 + L12	100.00%

**MASSACHUSETTS
DEVELOPMENT OF COE LEASEHOLD IMPROVEMENT INVESTMENT**

(All data based on 1999 results)

LINE	ITEM	SOURCE	AMOUNT
A	B	C	D
1	Leasehold Improvement Investment	General Ledger	\$56,410,461
2	COE Distribution	Worksheet MA CL, L10D	0.00%
3	Unassigned Distribution	Worksheet MA CL, L11D	100.00%
4	Other (Support) Distribution	Worksheet MA CL, L12D	0.00%
5	Total COE Leasehold Improvement Investment	L1 x L2	\$0
6	Total Unassigned Leasehold Improvement Investment	L1 x L3	\$56,410,461
7	Total Other Leasehold Improvement Investment	L1 x L4	\$0
8	Total Other Leasehold Improvement Support Investment	L6 + L7	\$56,410,461
9	Total Other Leasehold Improvement Investment Percent Support	L3 + L4	100.00%