


I_1_1_MM
FCC Re
ARMIS

COMP/
STUDY
PERIOD
COSA:
ME STAT

Row/ Acct. No.

5001
5002

5003
5004
510
5040

5050
5060
5069
520

5081
5082
5083

5084
5080

5100
5111
5112
5110

5121	
5122	
5123	
5124	
5125	

5126
5128
5129
5120

5160
5169
525

5230
5240
5250

5261
5262
5263
5264
5269

5260
5270
5200

5280
5301
5302
5300

530

END1

I_1_2_MM

FCC R€
ARMIS

COMP/€
STUDY

PERIOD
COSA:
ME STAT

Row/

Acct. No.

615
625
635

6110
6121
6122

6123
6124
6120

6211
6212
6215
6210

6220
6231
6232

6230
6311
6341

6351
6362
6310

6411
6421
6422
6423
6424

6425
6426
6431
6441
6410

650

END2

I_1_3_MM

FCC R6

ARMIS

COMP/

STUDY
PERIOD
COSA:

Row/ Acct. No.

6511
665
6510

6531
6532
6533
675
685

6530
6540
6561

6562
6563
6564
6565
6560

690
6611

6612
6613
6610

6621
6622
6623
6620

700

6711
6712
6710

6721	
6722	
6723	
6724	
6725	

6726
6727
6728
6720

6790
710

720
730

END 3
I_1_4_MM

FCC R€
ARMIS

COMP/€
STUDY

PERIOD
COSA:

Row/

Acct. No.

7110
7130
7140
7150
7160

7100
7210

7220
7230
7240
7250
7200

7310
7320

7330
7340
7350
7360
7370

7300
7410

7420
7430
7440
7450
7400

7510
7520

7530
7540
7500

7610
7620
7630
7640

7600
7910

7990
790

I_1_4



Report 43-02
USOA REPORT

ANY: Verizon - Massachusetts
AREA: All
D: Jan 2000 to Dec 2000
NETC
EMENT ACCOUNTS - Class A Level Re

(Dollars in Thousands)

Account Title (a)
<u>REVENUE ACCOUNTS</u>

<u>Local Network Revenues</u>
Basic area revenue
Optional extended area revenue

Cellular mobile service revenue
Other mobile service revenue
Basic local service revenue
Local private line revenue

Customer premises revenue
Other local exchange revenue
Other local exchange revenue sett
Local network service revenue

<u>Network Access Services Revenues</u>
End user revenue
Switched access revenue
Special access revenue

State access revenue
Network access revenue

Long Distance (LD) Network Services

LD message revenue	
LD inward-only revenue	
LD outward-only revenue	
Unidirectional LD Revenue	

Subvoice grade LD private network r
Voice grade LD private network reve
Audio program grade LD private netw
Video program grade LD private netw
Digital transmission LD private netwo

LD private network switching revenue
Other LD private network revenue
Other LD private network revenue se
Long distance private network reve

Other long distance revenue
Other long distance revenue settle
LD Network Service Revenues

<u>Miscellaneous Revenues</u>	
-------------------------------	--

Directory revenue	
-------------------	--

Rent revenue	
--------------	--

Corporate operations revenue	
------------------------------	--

Special billing arrangements revenue
Customer operations revenue
Plant operations revenue
Other incidental regulated revenue
Other revenue settlements

Miscellaneous revenue (Class A)

Carrier billing and collection revenue
Miscellaneous revenue

Nonregulated revenue

Uncollectible revenue-telecommunications
--

Uncollectible revenue-other

Uncollectible revenue

Total Operating Revenues
↓

Report 43-02
USOA REPORT

ANY: Verizon - Massachusetts Un
AREA: All

D: Jan 2000 to Dec 2000
NETC
EMENT ACCOUNTS - Class A Level Re
(Dollars in Thousands)

--

Account Title (aa)
<u>EXPENSE ACCOUNTS</u>

<u>Plant Specific Operations</u>

Net Balance - Motor vehicle

Net Balance - Aircraft

Net Balance - Special purpose vehicle

Network support

Land & building

Furniture & artworks

Office equipment
General purpose computers
General support

Analog electronic
Digital electronic
Electro-mechanical

Central Office-switching

Operator systems

Radio systems

Circuit equipment

Central office-transmission

Station apparatus
Large PBX

Public telephone terminal equipment
Other terminal equipment
Information origination/termination

Poles	
Aerial cable	
Underground cable	
Buried cable	
Submarine cable	

Deep sea cable	
Intrabuilding network cable	
Aerial wire	
Conduit systems	
Cable and wire	

Total Plant Specific Operations

↓
Report 43-02
USOA REPORT
ANY: Verizon - Massachusetts Un

AREA: All
D: Jan 2000 to Dec 2000
NETC
Nonregulated revenue
(Dollars in Thousands)

Account Title (aa)
<u>Plant Nonspecific Operations</u>

PHFTU
Net Balance - Provisioning
Other property plant and equipment

Power
Network administration
Testing
Net Balance - Plant operations admin
Net Balance - Engineering

Network Operations

Access

Depreciation-TPIS

Depreciation-PHFTU	
Amortization-tangible	
Amortization-intangible	
Amortization-other	
Depreciations & Amortization Exp	

Total Plant Nonspecific Operations

<u>Customer Operations</u>

Product management

Sales	
Product advertising	
Marketing Expense	

Call completion	
Number services	
Customer services	
Service Expense	

Total Customer Operations

Corporate Operations

Executive
Planning

Executive and Planning

Accounting & finance	
External relations	
Human resources	
Information management	
Legal	

Procurement Research and development Other general and administrative General & Administrative

Provision for uncollectible notes

Total Corporate Operations Expen

Total Operating Expenses
Income Before Other Operating I
↓

Report 43-02
USOA REPORT

ANY: Verizon - Massachusetts
AREA: All

D: Jan 2000 to Dec 2000
NETC

0

(Dollars in Thousands)



Account Title (a)
<u>Other Operating Income and Expense</u>

Income from custom work
Return from nonreg use of regulated fa
Gains/losses from foreign exchange
Gains/losses from disposition of land &
Other operating gains and losses

Other operating income and expenses
<u>Operating Taxes</u>
Operating investment tax credits-net

Operating federal income taxes
Operating state and local income taxes
Operating other taxes
Provision for deferred operating income
Operating Taxes

<u>Nonoperating Income and Expense</u>
--

Dividend income

Interest income

Income from sinking and other funds	
Allowance for funds used during const (	
Gains/losses from the disposition of pro	
Other nonoperating income	
Special charges	

Nonoperating Income and Expense
<u>Nonoperating Taxes</u>
Nonoperating investment tax credits-ne

Nonoperating federal income taxes
Nonoperating state and local income taxes
Nonoperating other taxes
Provision for deferred nonoperating income taxes
Nonoperating Taxes

<u>Interest and Related Items</u>

Interest on funded debt

Interest expense-capital leases

Amortization of debt issuance expense
Other interest deductions
Interest and Related Items
<u>Extraordinary Items</u>

Extraordinary income credits
Extraordinary income charges
Current inc tax effect of extraordinary it
Provision for deferred inc tax effect of it

Extraordinary Items
Jurisdictional Differences & Nonregulate
Income effects of jurisdictional differenc

Nonregulated net income

Net Income

Unrestricted Version
Submission 1
TABLE I - 1
PAGE 1 OF 5
Supporting FCC Report 43-02

Amount (b) (000)

$$\left| \begin{array}{c} 1,082,771 \\ 0 \end{array} \right|$$

	26,164
	3
1,108,938	
	68,942

	-16
	254,700
	91
	1,432,655

	325,672
	228,349
	278,149

	90,606
	922,776
<u>Revenues</u>	

	266,276
	6,516
	-2
	6,514

	587
17,236	
0	
0	
24,509	

	0
	0
28	
42,360	

$$\begin{array}{r|l} & 4,851 \\ & 0 \\ 320,001 & \end{array}$$

19,887
150,621
1,040

$$\begin{array}{r|l} 934 & \\ 436 & \\ 0 & \\ -7,730 & \\ 0 & \end{array}$$

	-6,360
	35,526
	200,714

	127,486
	60,030
	47
	60,077

2,943,555

restricted Version
Submission 1

TABLE I - 1
PAGE 2 OF 5
Reporting FCC Report 43-02

--

Total (ab)

	6,050
	74
	96

	6,220
	74,878
	1,179

	9,747
	71,893
	157,698

	1,256
	55,797
	0
	57,053

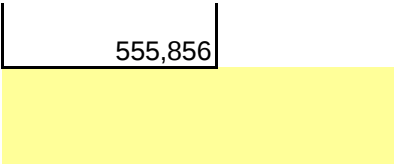
	-20
	85
	32,539

	32,624
	0
	0

	6,085
	48,046
	54,131

	3,805
	177,920
	39,519
	14,109
	1

	0
	4,038
	0
	8,758
	248,150





restricted Version

Submission 1
TABLE I - 1
PAGE 2 OF 5

Total (ab)

	0
	13,074
	13,074

	15,609
	40,431
	71,185
	76,587
	23,491

	227,303
	151,683
	668,231

	0
	5,245
	32,453
	3,914
	709,843

	1,101,903
	59,106

	52,594
	15,453
	127,153

	10,146
	35,358
	189,255
	234,759

	361,912	
--	---------	--

	12,287
	442
	12,729

	19,663
	31,332
	24,193
	64,006
	12,939

	1,004
	185
	92,285
	245,607

	0
258,335	

2,278,006
665,549

Unrestricted Version
Submission 1

TABLE I - 1
PAGE 5 OF 5

--

Amount (b)

$$\begin{vmatrix} 276 \\ 0 \\ 0 \\ -100 \\ -1,850 \end{vmatrix}$$

$$\begin{vmatrix} -1,674 \\ 3,698 \end{vmatrix}$$

	99,065
	25,489
	69,982
	71,102
	261,940

$$\begin{array}{r} 0 \\ 3,195 \end{array}$$

$$\left| \begin{array}{c} 0 \\ 12,490 \\ 0 \\ -32,462 \\ 4,815 \end{array} \right|$$

$$\left| \begin{array}{c} -21,592 \\ 0 \end{array} \right|$$

$$\begin{vmatrix} -1,740 \\ -712 \\ 0 \\ 0 \\ -2,452 \end{vmatrix}$$

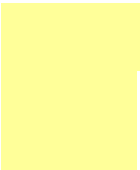
$$\begin{array}{r} 87,671 \\ 0 \end{array}$$

	453
	38,980
	127,104

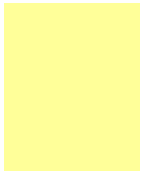
$$\begin{array}{c|c} & 0 \\ \hline & 0 \\ & 0 \\ & 0 \\ & 0 \end{array}$$

	0
<u>d Income</u>	
	-10,392

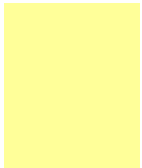
	0
245,299	



B_1_2_MN
FCC Repo
ARMIS US



COMPANY
STUDY AF
PERIOD:
COSA:



Row/ Acct. No.

	2001
	2002
	2003

	2005	
	2006	
	2007	
	210	

2111
2112

	2113	
	2114	
	2121	
	2122	
	2123	

	2124	
	2110	

	2211	
	2212	
	2215.1	
	2215.2	
	2215.3	

	2215	
	2210	
	2220	
	2231.1	

	2231.2	
	2231	
	2232	
	2230	

2311
2321

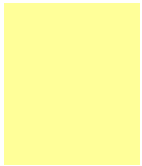
	2341	
	2351	
	2362	
	2310	

2411
2421
2422

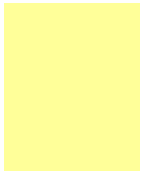
	2423	
	2424	
	2425	
	2426	
	2431	

	2441
	2410
	240

Range B_1
FCC Repo
ARMIS US



COMPANY
STUDY AF
PERIOD:
COSA:



Row/ Acct. No.

	2681
	2682

	2680
	2690
	260

	Row/ Acct. No.

	3100	
	3200	
	3300	
	3410	

	3420	
	3400	
	3500	
	3600	
	340	

350

end



rt 43-02

FOIA REPORT

Y: Verizon - Massachusetts
REA: All
Jan 2000 to Dec 2000
NETC

TABLE B - 1 - BAL
(Dollars in thousands)

Account Title (aa)

Plant

Telecommunications plant in service (T
Property held for future telecom use (P
Telephone plant under construction-shd

Telecommunications plant adjustment
Nonoperating plant
Goodwill
Total Plant

TPIS - General Support

Land

Motor vehicles

Aircraft	
Tools and other work equipment	
Buildings	
Furniture	
Office equipment	

General purpose computers
Land and Support

TPIS - Central Office

Analog electronic switching
Digital electronic switching
Step-by-step switching
Crossbar switching
Other electro-mechanical switching

Electro-mechanical switching
Central Office-Switching
Operator Systems
Satellite & earth stations

Other radio facilities	
Radio systems	
Circuit equipment	
Transmission	

TPIS - Information Origination/Terminat

Station apparatus

Customer premises wiring

Large PBX
Public telephone terminal equipment
Other terminal equipment
Information Origination/Termination

TPIS - Cable & Wire

Poles

Aerial cable

Underground cable

Buried cable	
Submarine cable	
Deep sea cable	
Intrabuilding network cable	
Aerial wire	

Conduit systems
Cable & Wire
Total TPIS (before amortizable a

L_3 below
rt 43-02
IOA REPORT

/: Verizon - Massachusetts
REA: All
Jan 2000 to Dec 2000
NETC

TABLE B - 1 - BAL
(Dollars in thousands)

Account Title (aa)

<u>TPIS Amortizable Assets</u>
Capital leases
Leasehold improvements

Amortizable tangibles
Intangibles
Total TPIS

Account Title (a)
Depreciation and Amortization

Accumulated depreciation
Accumulated depreciation - PHFTU
Accumulated depreciation - nonoper
Accumulated amortization - Capitalized

Accumulated amortization - Leasehold i
Accumulated amortization - Tangible
Accumulated amortization - Intangib
Accumulated amortization - Other
Total Depreciation and Amortizat

Net Plant

ANCE SHEET ACCOUNTS

Beginning Balance (ab)	Additions (ac)
------------------------------	-------------------

9,350,570	187,978
78	0
195,766	736,515

	0	0
	463	0
	0	0
9,546,877		924,493

	24,966	105
	40,750	247

0	0
84,411	3,242
636,629	1,543
15,840	0
108,162	358

	78,599	6,275
	989,357	11,770

	-167	3
	2,039,990	3,923
	0	0
	0	0
	0	0

	0	0
2,039,823		3,926
32,954		16
7		1

6,466	27
6,473	28
2,009,674	50,823
2,016,147	50,851

|
ion
|

|
0
0
|

|
0
0
|

	0	0
	49,840	2,465
	217,879	4,460
	267,719	6,925

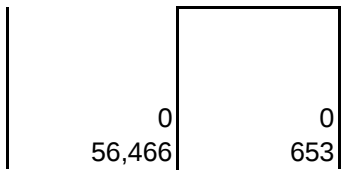
292,081	14,613
1,756,584	59,125
938,160	20,017

196,142	4,159
3,695	0
0	0
28,603	1,755
-966	0

664,411	14,052
3,878,710	113,721
9,224,710	187,209

ANCE SHEET ACCOUNTS

Beginning Balance (ab)	Additions (ac)
------------------------------	-------------------



56,466	653
69,394	116
9,350,570	187,978

Amount (b)

	5,317,725	
	2	
	27	
	0	

	36,428
	36,428
	48,903
	0
	5,403,085

| 4,829,893 |

Unr

- Class A Level Reporting

Retirements (ad)	Transfers/ Adjustments (ae)
---------------------	-----------------------------------

275,870	628,789
0	0
0	-591,311

	0	0
	0	0
	0	0
275,870		37,478

	0	0
	431	22,180

	0	0
	4,509	7,450
	4,903	36,278
	3,968	0
	294	-58,348

	42,278	72,691
	56,383	80,251

	0	3
74,508	124,787	
0	0	
0	0	
0	0	

$$\left| \begin{array}{cc} 0 & 0 \\ 74,508 & 124,790 \\ 104 & 1,964 \\ 0 & 0 \end{array} \right|$$

136	653
136	653
86,133	294,462
86,269	295,115

$$\begin{array}{ccc} | & & | \\ & 0 & 0 \\ & 0 & 0 \\ & | & | \end{array}$$

	0	0
	3,791	0
	967	2,664
	4,758	2,664

3,006	986
27,275	14,162
19,948	17,501

	984	91
	0	0
	0	0
	853	28
	0	966

231	5,754
52,297	39,488
274,319	544,272

Unr

- Class A Level Reporting

Retirements (ad)	Transfers/ Adjustments (ae)
---------------------	-----------------------------------

0 300	0 2,133
----------	------------

300	2,133
1,251	82,384
275,870	628,789

restricted Version
Submission 1

TABLE B - 1

PAGE 1 OF 2

Ending Balance (af)

9,891,467
78
340,970

	0
	463
	0
10,232,978	

	25,071
	62,746

	0
	90,594
	669,547
	11,872
	49,878

	115,287
	1,024,995

$$\left| \begin{array}{c} -161 \\ 2,094,192 \\ 0 \\ 0 \\ 0 \end{array} \right|$$

	0
2,094,031	
34,830	
8	

	7,010
	7,018
	2,268,826
	2,275,844

$$\begin{array}{r} | \\ 0 \\ 0 \end{array}$$

	0
	48,514
	224,036
	272,550

	304,674
	1,802,596
	955,730

	199,408
	3,695
	0
	29,533
	0

683,986
3,979,622
9,681,872

Restricted Version
Submission 1

TABLE B - 1

PAGE 2 OF 2

Ending Balance (af)

0
58,952

58,952
150,643
9,891,467

B_5

B_5_1_MN

FCC Repo

ARMIS US



COMPANY
STUDY AF
PERIOD:
COSA:

TABLE B-5

Row

Proof:	No.
0	0100
0	0110
0	0120

0	0150
0	0160
0	0180
	0190
0	0200

	0210
	0220
0	0230
0	0240

0	0250
0	0260
0	0270
0	
0	0280

	0	
	0	0290
		0300
		0310
		0320

0	
0	0330
0	0340
0	0350
0	

0	
0	
	END
0	B_5_2_MN
0	

0	ARMIS US
0	
0	COMPANY
	STUDY AF
0	PERIOD:

	COSA:
	TABLE B-5
0	
0	

0	
0	Row
0	No.
0	0360
	0370

	0380
0	0390
0	0400
0	0410

0	0420
0	0430
0	0440
0	0450
0	0460

0	0470
	0480
	0490

END

0
0

	0
	0
	0



rt 43-02

FOIA REPORT

Y: Verizon - Massachusetts
REA: All
Jan 2000 to Dec 2000
NETC

5 - ANALYSIS OF ENTRIES IN ACCUM
(Dollars in thousands)

Description

(a)	
Motor Vehicles	
Aircraft	
Tools and Other Work Equipment	

Buildings	
Furniture	
Office Support Equipment	
Company Communications Equipment	
General Purpose Computers	

Total Support Assets
Analog Electronic Switching
Digital Electronic Switching
Step-by-Step Switching

Crossbar Switching
Other Electro-mech. Switching
Total Central Office-Switching
Operator Systems

Satellite and Earth Sta. Facilities
Other Radio Facilities
Circuit Equipment
Total Central Office-Transmission

Station Apparatus
Customer Premises Wiring
Large Private Branch Exchange

FOIA REPORT

FROM: Verizon - Massachusetts

RE: All

Jan 2000 to Dec 2000

NETC

5 - ANALYSIS OF ENTRIES IN ACCUMU
(Dollars in thousands)

--	--

Description (a)
Public Telephone Terminal Equipment
Other Terminal Equipment

Total Info. Origination/Termination

Poles
Aerial Cable
Underground Cable

Buried Cable
Submarine Cable
Deep Sea Cable
Intrabuilding Network Cable
Aerial Wire

Conduit Systems Total Cable and Wire Facilities
--

Total Accumulated Depreciation

B_5_1 Range B_5_1 below

Unrestric
S

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RELATED DEPRECIATION P.

Beginning Balance	CREDITS DURING THE	
	Accruals	Salvage

(b)	(c)	(d)
632	2,617	366
0	0	0
38,184	5,957	0

207,483	18,279	0
5,181	811	0
10,859	3,013	0
67,113	4,778	0
69,970	17,296	0

399,422	52,751	366
-441	0	2
904,920	163,469	8,407
1,376	0	0

4,779	0	0
0	0	0
910,634	163,469	8,409
26,665	6,688	0

0	0	0
5,505	357	0
1,139,084	183,447	42,977
1,144,589	183,804	42,977

-72	0	0
0	0	0
0	0	0

B_5_2

Range B_5_2 below

Unrestric
S

RELATED DEPRECIATION P.

	CREDITS DURING THE
--	--------------------

Beginning Balance (b)	Accruals (c)	Salvage (d)
35,654	3,179	0
125,244	25,530	20

160,826	28,709	20
---------	--------	----

185,211	21,745	17
1,074,020	122,777	0
641,551	58,461	0

119,585	10,277	0
3,869	121	0
0	0	0
12,960	2,315	0
1,501	0	0

211,407	14,809	0
2,250,104	230,505	17

4,892,240	665,926	51,789
-----------	---------	--------

Range B_5_1 below

Unrestricted Version
Submission 1

TABLE B - 5

CREDITS DURING THE YEAR		
Accruals	Salvage	Other Credits

(c)	(d)	(e)
2,617	366	3,027
0	0	0
5,957	0	774

18,279	0	0
811	0	2,490
3,013	0	0
4,778	0	12,681
17,296	0	56,164

52,751	366	75,136
--------	-----	--------

0	2	577
163,469	8,407	62
0	0	0

0	0	0
0	0	0
163,469	8,409	639
6,688	0	0

0	0	0
357	0	0
183,447	42,977	0
183,804	42,977	0

	0		0		0
	0		0		0
	0		0		0

Range B_5_2 below

Unrestricted Version
Submission 1

DEPRECIATION

TABLE B - 5
PAGE 2 OF 4

CREDITS DURING THE YEAR

Accruals (c)	Salvage (d)	Other Credits (e)
3,179	0	0
25,530	20	0

28,709	20	0
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21,745	17	0
122,777	0	1,500
58,461	0	0

$$\begin{array}{r|rr} 10,277 & 0 & 0 \\ 121 & 0 & 0 \\ 0 & 0 & 0 \\ 2,315 & 0 & 0 \\ 0 & 0 & 0 \end{array}$$

14,809	0	1
230,505	17	1,501

665,926	51,789	77,276
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Range B_5_1 below

Unrestricted Version
Submission 1

TABLE B - 5

CREDITS DURING THE YEAR		
Accruals	Salvage	Other Credits

(c)	(d)	(e)
2,617	366	3,027
0	0	0
5,957	0	774

18,279	0	0
811	0	2,490
3,013	0	0
4,778	0	12,681
17,296	0	56,164

52,751	366	75,136
--------	-----	--------

0	2	577
163,469	8,407	62
0	0	0

0	0	0
0	0	0
163,469	8,409	639
6,688	0	0

0	0	0
357	0	0
183,447	42,977	0
183,804	42,977	0

	0		0		0
	0		0		0
	0		0		0



Range B_5_2 below

Unrestricted Version
Submission 1

DEPRECIATION

TABLE B - 5
PAGE 2 OF 4

CREDITS DURING THE YEAR

Accruals (c)	Salvage (d)	Other Credits (e)
3,179	0	0
25,530	20	0

28,709	20	0
--------	----	---

21,745	17	0
122,777	0	1,500
58,461	0	0

$$\begin{array}{r|rr}
 10,277 & 0 & 0 \\
 121 & 0 & 0 \\
 0 & 0 & 0 \\
 2,315 & 0 & 0 \\
 0 & 0 & 0
 \end{array}$$

14,809	0	1
230,505	17	1,501

665,926	51,789	77,276
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Range B_5_1 below

Unrestricted Version
Submission 1

TABLE B - 5

CREDITS DURING THE YEAR		
Accruals	Salvage	Other Credits

(c)	(d)	(e)
2,617	366	3,027
0	0	0
5,957	0	774

18,279	0	0
811	0	2,490
3,013	0	0
4,778	0	12,681
17,296	0	56,164

52,751	366	75,136
--------	-----	--------

0	2	577
163,469	8,407	62
0	0	0

0	0	0
0	0	0
163,469	8,409	639
6,688	0	0

0	0	0
357	0	0
183,447	42,977	0
183,804	42,977	0

	0		0		0
	0		0		0
	0		0		0



Range B_5_2 below

Unrestricted Version
Submission 1

DEPRECIATION

TABLE B - 5
PAGE 2 OF 4

CREDITS DURING THE YEAR

Accruals (c)	Salvage (d)	Other Credits (e)
3,179	0	0
25,530	20	0

28,709	20	0
--------	----	---

21,745	17	0
122,777	0	1,500
58,461	0	0

10,277	0	0
121	0	0
0	0	0
2,315	0	0
0	0	0

14,809	0	1
230,505	17	1,501

665,926	51,789	77,276
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Range B_5_1 below

Unrestricted Version COMPANY
Submission 1 STUDY AF
PERIOD:
COSA:
TABLE B - 5

CREDITS DURING THE YEAR			Row
Accruals	Salvage	Other Credits	

(c)	(d)	(e)	No.
2,617	366	3,027	0100
0	0	0	0110
5,957	0	774	0120

18,279	0	0	0150
811	0	2,490	0160
3,013	0	0	0180
4,778	0	12,681	0190
17,296	0	56,164	0200

52,751	366	75,136	0210
0	2	577	0220
163,469	8,407	62	0230
0	0	0	0240

0	0	0	0250
0	0	0	0260
163,469	8,409	639	0270
6,688	0	0	0280

0	0	0	0290
357	0	0	0300
183,447	42,977	0	0310
183,804	42,977	0	0320

0	0	0	0330
0	0	0	0340
0	0	0	0350

Range B_5_2 below

Unrestricted Version COMPANY
Submission 1 STUDY AF
PERIOD:

COSA:

TABLE B - 5

PAGE 2 OF 4 TABLE B-1

APPRECIATION

CREDITS DURING THE YEAR	
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Accruals (c)	Salvage (d)	Other Credits (e)	Row No.
3,179	0	0	0360
25,530	20	0	0370

28,709	20	0	0380
21,745	17	0	0390
122,777	0	1,500	0400
58,461	0	0	0410

10,277	0	0	0420
121	0	0	0430
0	0	0	0440
2,315	0	0	0450
0	0	0	0460

14,809	0	1	0470
230,505	17	1,501	0480
665,926	51,789	77,276	0490

Range B_5_1 below

Unrestricted VersionY: Verizon - Massachusetts
Submission 1REA: All
Jan 2000 to Dec 2000
NETC

TABLE B - 5

DEPRECIATION

PAGE 1 OF 45 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

CREDITS DURING THE YEAR			Description
Accruals	Salvage	Other Credits	

(c)	(d)	(e)	(a)
2,617	366	3,027	Motor Vehicles
0	0	0	Aircraft
5,957	0	774	Tools and Other Work Equipment

18,279	0	0	Buildings
811	0	2,490	Furniture
3,013	0	0	Office Support Equipment
4,778	0	12,681	Company Communications Equipment
17,296	0	56,164	General Purpose Computers

52,751	366	75,136	Total Support Assets
0	2	577	Analog Electronic Switching
163,469	8,407	62	Digital Electronic Switching
0	0	0	Step-by-Step Switching

0	0	0	Crossbar Switching
0	0	0	Other Electro-mech. Switching
163,469	8,409	639	Total Central Office-Switching
6,688	0	0	Operator Systems

0	0	0	Satellite and Earth Sta. Facilities
357	0	0	Other Radio Facilities
183,447	42,977	0	Circuit Equipment
183,804	42,977	0	Total Central Office-Transmission

0	0	0	Station Apparatus
0	0	0	Customer Premises Wiring
0	0	0	Large Private Branch Exchange

Range B_5_2 below

END

Unrestricted Version /: Verizon - Massachusetts
Submission 1 REA: All
Jan 2000 to Dec 2000

	NETC
DEPRECIATION	TABLE B - 5
	PAGE 2 OF 45 - ANALYSIS OF ENTRIES IN ACCUMU
	(Dollars in thousands)
CREDITS DURING THE YEAR	

Accruals (c)	Salvage (d)	Other Credits (e)	Description (a)
3,179	0	0	Public Telephone Terminal Equipment
25,530	20	0	Other Terminal Equipment

28,709	20	0	Total Info. Origination/Termination
21,745	17	0	Poles
122,777	0	1,500	Aerial Cable
58,461	0	0	Underground Cable

10,277	0	0	Buried Cable
121	0	0	Submarine Cable
0	0	0	Deep Sea Cable
2,315	0	0	Intrabuilding Network Cable
0	0	0	Aerial Wire

14,809	0	1	Conduit Systems
230,505	17	1,501	Total Cable and Wire Facilities

665,926	51,789	77,276	Total Accumulated Depreciation
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END

Range B_5_1 below

Unrestricted Version
Submission 1

TABLE B - 5

DEPRECIATION

PAGE 1 OF 4 UNRELATED DEPRECIATION

CREDITS DURING THE YEAR			CHANGES
Accruals	Salvage	Other Credits	Retirements w/Traffic

(c)	(d)	(e)	(f)
2,617	366	3,027	0
0	0	0	0
5,957	0	774	0

18,279	0	0	0
811	0	2,490	0
3,013	0	0	0
4,778	0	12,681	0
17,296	0	56,164	0

52,751	366	75,136	0
0	2	577	0
163,469	8,407	62	0
0	0	0	0

0	0	0	0
0	0	0	0
163,469	8,409	639	0
6,688	0	0	0

0	0	0	0
357	0	0	0
183,447	42,977	0	0
183,804	42,977	0	0

	0		0		0		0
	0		0		0		0
	0		0		0		0

Range B_5_2 below

B_5_4_MN

Unrestricted Version
Submission 1

DEPRECIATION

TABLE B - 5
PAGE 2 OF 4 RELATED DEPT

CREDITS DURING THE YEAR	CHARGES D
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Accruals (c)	Salvage (d)	Other Credits (e)	Retirements w/Traffic (f)
3,179	0	0	0
25,530	20	0	0

28,709	20	0	0
21,745	17	0	0
122,777	0	1,500	0
58,461	0	0	0

10,277	0	0	0
121	0	0	0
0	0	0	0
2,315	0	0	0
0	0	0	0

14,809	0	1	0
230,505	17	1,501	0
665,926	51,789	77,276	0

Range B_5_1 below

Unrestricted Version
Submission 1

TABLE B - 5

DEPRECIATION

PAGE 1 OF 4 DEPRECIATION

CREDITS DURING THE YEAR			CHARGES DURING THE YEAR
Accruals	Salvage	Other Credits	Retirements w/o Traffic

(c)	(d)	(e)	(g)
2,617	366	3,027	431
0	0	0	0
5,957	0	774	4,509

18,279	0	0	4,903
811	0	2,490	3,969
3,013	0	0	30
4,778	0	12,681	265
17,296	0	56,164	42,276

52,751	366	75,136	56,383
0	2	577	0
163,469	8,407	62	74,507
0	0	0	0

0	0	0	0
0	0	0	0
163,469	8,409	639	74,507
6,688	0	0	105

0	0	0	0
357	0	0	136
183,447	42,977	0	86,134
183,804	42,977	0	86,270

	0		0		0		0
	0		0		0		0
	0		0		0		0

Range B_5_2 below

Range B_5_4

Unrestricted Version
Submission 1

PRECIPITATION

TABLE B - 5
PAGE 2 OF 4 PRECIPITATION

CREDITS DURING THE YEAR	DURING THE
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Accruals (c)	Salvage (d)	Other Credits (e)	Retirements w/o Traffic (g)
3,179	0	0	3,792
25,530	20	0	968

28,709	20	0	4,760
21,745	17	0	3,005
122,777	0	1,500	27,271
58,461	0	0	19,949

10,277	0	0	984
121	0	0	0
0	0	0	0
2,315	0	0	852
0	0	0	0

14,809	0	1	233
230,505	17	1,501	52,294

665,926	51,789	77,276	274,319
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Range B_5_1 below

Range B_5_3

Unrestricted Version
Submission 1

TABLE B - 5

CREDITS DURING THE YEAR			ENDING THE YEAR
Accruals	Salvage	Other Credits	Cost of Removal

(c)	(d)	(e)	(h)
2,617	366	3,027	13
0	0	0	0
5,957	0	774	0

18,279	0	0	5,267
811	0	2,490	0
3,013	0	0	0
4,778	0	12,681	0
17,296	0	56,164	0

52,751	366	75,136	5,280
0	2	577	367
163,469	8,407	62	959
0	0	0	0

0	0	0	0
0	0	0	0
163,469	8,409	639	1,326
6,688	0	0	1

0	0	0	0
357	0	0	1
183,447	42,977	0	1,848
183,804	42,977	0	1,849

	0		0		0		0
	0		0		0		0
	0		0		0		0

Range B_5_2 below

↓ below

Unrestricted Version
Submission 1

DEPRECIATION

TABLE B - 5
PAGE 2 OF 4

CREDITS DURING THE YEAR	YEAR
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Accruals (c)	Salvage (d)	Other Credits (e)	Cost of Removal (h)
3,179	0	0	47
25,530	20	0	70

28,709	20	0	117
21,745	17	0	6,007
122,777	0	1,500	5,338
58,461	0	0	3,670

10,277	0	0	113
121	0	0	62
0	0	0	0
2,315	0	0	28
0	0	0	0

14,809	0	1	114
230,505	17	1,501	15,332

665,926	51,789	77,276	23,905
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