GTE DIRECT CASE

ATTACHMENT 8

GENERAL TELEPHONE OPERATING COMPANIES

LABOR RATE LOADING COMPARISONS

GTOC Labor Rate Loading Comparison

Equip. Engr./Land & Build. Engr. Labor Rate

	Loaded Rate	Unloaded Rate	Loading Percent
CA	$65.06	$52.84	18.78%
FL	46.48	39.43	15.17%
HI	65.52	46.37	29.23%
ID	64.85	55.89	13.82%
IL	50.54	43.17	14.58%
KY	47.02	39.67	15.63%
MI	44.42	39.41	11.28%
MO	57.14	39.25	31.31%
NC	47.00	39.67	15.60%
OR	64.85	55.89	13.82%
PA	44.80	38.31	14.49%
SC	47.00	39.67	15.60%
TX	55.83	42.17	24.47%
WA	64.85	55.89	13.82%

GTE DIRECT CASE

ATTACHMENT 9

GTE SYSTEM TELEPHONE COMPANIES

LABOR RATE LOADING COMPARISONS

GSTC Labor Rate Loading Comparison

Equip. Engr./Land & Build. Engr. Labor Rate

	Loaded Rate	Unloaded Rate	Loading Percent
IL	$48.23	$43.10	10.64%
VA	51.99	45.66	12.18%

GTE DIRECT CASE

ATTACHMENT 10

GENERAL TELEPHONE OPERATING COMPANIES

OVERHEAD FACTOR ANALYSIS

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 TO VOICE GRADE MUX

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$190.00	$152.73	124.40%	$37.27	24.40%
FLORIDA	$190.00	$180.75	105.12%	$9.25	5.12%
HAWAII	$190.00	$162.29	117.07%	$27.71	17.07%
ILLINOIS	$170.00	$158.68	107.13%	$11.32	7.13%
MICHIGAN	$190.00	$136.16	139.54%	$53.84	39.54%
MISSOURI	$190.00	$137.21	138.47%	$52.79	38.47%
PENNSYLVANIA	$190.00	$164.11	115.78%	$25.89	15.78%
IDAHO	$190.00	$151.72	125.23%	$38.28	25.23%
WASHINGTON	$190.00	$149.44	127.14%	$40.56	27.14%
OREGON	$190.00	$159.96	118.78%	$30.04	18.78%
KENTUCKY	$190.00	$143.63	132.28%	$46.37	32.28%
NORTH CAROLINA	$190.00	$148.48	127.96%	$41.52	27.96%
SOUTH CAROLINA	$190.00	$148.87	127.63%	$41.13	27.63%
TEXAS	$190.00	$135.35	140.38%	$54.65	40.38%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS3 TO DS1 MUX

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$490.00	$284.61	172.17%	$205.39	72.17%
FLORIDA	$490.00	$322.80	151.80%	$167.20	51.80%
HAWAII	$490.00	$291.87	167.88%	$198.13	67.88%
ILLINOIS	$490.00	$288.99	169.56%	$201.01	69.56%
MICHIGAN	$490.00	$250.17	195.87%	$239.83	95.87%
MISSOURI	$490.00	$251.34	194.96%	$238.66	94.96%
PENNSYLVANIA	$490.00	$295.91	165.59%	$194.09	65.59%
IDAHO	$450.00	$283.40	229.36%	$366.60	129.36%
WASHINGTON	$490.00	$279.13	175.55%	$210.87	75.55%
OREGON	$490.00	$297.58	164.66%	$192.42	64.66%
KENTUCKY	$370.00	$260.25	142.17%	$109.75	42.17%
NORTH CAROLINA	$370.00	$270.40	136.83%	$99.60	36.83%
SOUTH CAROLINA	$370.00	$271.06	136.50%	$98.94	36.50%
TEXAS	$490.00	$251.30	194.99%	$238.70	94.99%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - MONTH TO MONTH

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$260.00	$127.59	203.78%	$132.41	103.78%
FLORIDA	$260.00	$127.28	204.27%	$132.72	104.27%
HAWAII	$330.00	$123.06	268.16%	$206.94	168.16%
ILLINOIS	$216.40	$112.32	192.66%	$104.08	92.66%
MICHIGAN	$293.00	$118.13	248.03%	$174.87	148.03%
MISSOURI	$295.00	$105.45	279.75%	$189.55	179.75%
PENNSYLVANIA	$234.00	$118.86	196.87%	$115.14	96.87%
IDAHO	$350.00	$120.08	291.47%	$229.92	191.47%
WASHINGTON	$264.00	$126.80	208.20%	$137.20	108.20%
OREGON	$264.00	$137.02	192.67%	$126.98	92.67%
KENTUCKY	$295.00	$111.79	263.89%	$183.21	163.89%
NORTH CAROLINA	$295.00	$113.96	258.86%	$181.04	158.86%
SOUTH CAROLINA	$295.00	$113.73	259.39%	$181.27	159.39%
TEXAS	$254.00	$116.98	217.13%	$137.02	117.13%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - MONTH TO MONTH
+ 1 ADDITIONAL SAL

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$195.00	$113.08	172.44%	$81.92	72.44%
FLORIDA	$195.00	$113.35	172.04%	$81.66	72.04%
HAWAII	$230.00	$108.71	211.58%	$121.30	111.58%
ILLINOIS	$158.20	$100.83	156.91%	$57.38	56.91%
MICHIGAN	$221.50	$103.74	213.52%	$117.77	113.52%
MISSOURI	$212.50	$93.78	226.59%	$118.72	126.59%
PENNSYLVANIA	$172.00	$105.79	162.59%	$66.21	62.59%
IDAHO	$250.00	$107.21	233.20%	$142.80	133.20%
WASHINGTON	$197.00	$112.22	175.55%	$84.78	75.55%
OREGON	$197.00	$120.99	162.82%	$76.01	62.82%
KENTUCKY	$212.50	$98.81	215.06%	$113.69	115.06%
NORTH CAROLINA	$212.50	$100.89	210.64%	$111.62	110.64%
SOUTH CAROLINA	$212.50	$100.79	210.84%	$111.71	110.84%
TEXAS	$192.00	$103.17	186.10%	$88.83	86.10%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - MONTH TO MONTH
+ 6 ADDITIONAL SALS

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$148.57	$102.72	144.64%	$45.86	44.64%
FLORIDA	$148.57	$103.39	143.70%	$45.18	43.70%
HAWAII	$158.57	$98.45	161.07%	$60.12	61.07%
ILLINOIS	$116.63	$92.61	125.93%	$24.01	25.93%
MICHIGAN	$170.43	$93.45	182.37%	$76.98	82.37%
MISSOURI	$153.57	$85.44	179.73%	$68.13	79.73%
PENNSYLVANIA	$127.71	$96.45	132.41%	$31.26	32.41%
IDAHO	$178.57	$98.01	182.20%	$80.56	82.20%
WASHINGTON	$149.14	$101.81	146.50%	$47.34	46.50%
OREGON	$149.14	$109.54	136.15%	$39.60	36.15%
KENTUCKY	$153.57	$89.54	171.51%	$64.03	71.51%
NORTH CAROLINA	$153.57	$91.55	167.75%	$62.03	67.75%
SOUTH CAROLINA	$153.57	$91.54	167.77%	$62.03	67.77%
TEXAS	$147.71	$93.31	158.31%	$54.41	58.31%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - MONTH TO MONTH
+ 27 ADDITIONAL SALS

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$134.64	$99.61	135.17%	$35.04	35.17%
FLORIDA	$134.64	$100.41	134.10%	$34.24	34.10%
HAWAII	$137.14	$95.38	143.79%	$41.77	43.79%
ILLINOIS	$104.16	$90.15	115.54%	$14.01	15.54%
MICHIGAN	$155.11	$90.37	171.64%	$64.74	71.64%
MISSOURI	$135.89	$82.94	163.84%	$52.95	63.84%
PENNSYLVANIA	$114.43	$93.65	122.18%	$20.78	22.18%
IDAHO	$157.14	$95.25	164.98%	$61.89	64.98%
WASHINGTON	$134.79	$98.68	136.59%	$36.10	36.59%
OREGON	$134.79	$106.10	127.03%	$28.68	27.03%
KENTUCKY	$135.89	$86.76	156.64%	$49.14	56.64%
NORTH CAROLINA	$135.89	$88.74	153.13%	$47.15	53.13%
SOUTH CAROLINA	$135.89	$88.76	153.09%	$47.13	53.09%
TEXAS	$134.43	$90.35	148.79%	$44.08	48.79%

18-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SPECIAL TRANSPORT TERMINATION

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$30.00	$22.18	135.26%	$7.82	35.26%
FLORIDA	$30.00	$24.61	121.90%	$5.39	21.90%
HAWAII	$30.00	$22.06	135.99%	$7.94	35.99%
ILLINOIS	$30.00	$22.13	135.56%	$7.87	35.56%
MICHIGAN	$30.00	$19.43	154.40%	$10.57	54.40%
MISSOURI	$30.00	$19.26	155.76%	$10.74	55.76%
PENNSYLVANIA	$30.00	$22.77	131.75%	$7.23	31.75%
IDAHO	$30.00	$21.88	137.11%	$8.12	37.11%
WASHINGTON	$30.00	$21.30	140.85%	$8.70	40.85%
OREGON	$30.00	$22.55	133.04%	$7.45	33.04%
KENTUCKY	$30.00	$19.94	150.45%	$10.06	50.45%
NORTH CAROLINA	$30.00	$20.62	145.49%	$9.38	45.49%
SOUTH CAROLINA	$30.00	$20.87	143.75%	$9.13	43.75%
TEXAS	$30.00	$19.48	154.00%	$10.52	54.00%

18-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SPECIAL TRANSPORT FACILITY

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$15.00	$12.81	117.10%	$2.19	17.10%
FLORIDA	$15.00	$0.82	1829.27%	$14.18	1729.27%
HAWAII	$15.00	$10.81	138.76%	$4.19	38.76%
ILLINOIS	$15.00	$5.38	278.81%	$9.62	178.81%
MICHIGAN	$15.00	$6.43	233.28%	$8.57	133.28%
MISSOURI	$15.00	$1.79	837.99%	$13.21	737.99%
PENNSYLVANIA	$15.00	$6.26	239.62%	$8.74	139.62%
IDAHO	$15.00	$5.99	250.42%	$9.01	150.42%
WASHINGTON	$15.00	$3.55	422.54%	$11.45	322.54%
OREGON	$15.00	$2.22	675.68%	$12.78	575.68%
KENTUCKY	$15.00	$1.77	847.46%	$13.23	747.46%
NORTH CAROLINA	$15.00	$1.34	1119.40%	$13.66	1019.40%
SOUTH CAROLINA	$15.00	$3.76	398.94%	$11.24	298.94%
TEXAS	$15.00	$6.22	241.16%	$8.78	141.16%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 1 YEAR OPP

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$250.00	$140.46	177.99%	$109.54	77.99%
FLORIDA	$250.00	$140.15	178.38%	$109.85	78.38%
HAWAII	$290.00	$135.93	213.35%	$154.07	113.35%
ILLINOIS	$216.00	$125.19	172.54%	$90.81	72.54%
MICHIGAN	$282.00	$131.00	215.27%	$151.00	115.27%
MISSOURI	$290.00	$118.31	245.12%	$171.69	145.12%
PENNSYLVANIA	$230.00	$131.73	174.60%	$98.27	74.60%
IDAHO	$290.00	$132.95	218.13%	$157.05	118.13%
WASHINGTON	$250.00	$139.67	178.99%	$110.33	78.99%
OREGON	$250.00	$149.89	166.79%	$100.11	66.79%
KENTUCKY	$270.00	$124.66	216.59%	$145.34	116.59%
NORTH CAROLINA	$270.00	$126.83	212.88%	$143.17	112.88%
SOUTH CAROLINA	$270.00	$126.60	213.27%	$143.40	113.27%
TEXAS	$250.00	$129.85	192.53%	$120.15	92.53%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 1 YEAR OPP
+ 1 ADDITIONAL SAL

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$190.00	$119.52	158.98%	$70.49	58.98%
FLORIDA	$190.00	$119.78	158.62%	$70.22	58.62%
HAWAII	$210.00	$115.14	182.39%	$94.86	82.39%
ILLINOIS	$158.00	$107.26	147.31%	$50.74	47.31%
MICHIGAN	$216.00	$110.17	196.06%	$105.83	96.06%
MISSOURI	$210.00	$100.21	209.56%	$109.79	109.56%
PENNSYLVANIA	$170.00	$112.23	151.48%	$57.78	51.48%
IDAHO	$220.00	$113.64	193.59%	$106.36	93.59%
WASHINGTON	$190.00	$118.66	160.13%	$71.35	60.13%
OREGON	$190.00	$127.43	149.11%	$62.58	49.11%
KENTUCKY	$200.00	$105.25	190.03%	$94.76	90.03%
NORTH CAROLINA	$200.00	$107.32	186.36%	$92.68	86.36%
SOUTH CAROLINA	$200.00	$107.22	186.53%	$92.78	86.53%
TEXAS	$190.00	$109.61	173.35%	$80.40	73.35%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 1 YEAR OPP
+ 6 ADDITIONAL SALS

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$147.14	$104.55	140.73%	$42.59	40.73%
FLORIDA	$147.14	$105.23	139.83%	$41.91	39.83%
HAWAII	$152.86	$100.29	152.42%	$52.57	52.42%
ILLINOIS	$116.57	$94.45	123.42%	$22.12	23.42%
MICHIGAN	$168.86	$95.29	177.20%	$73.57	77.20%
MISSOURI	$152.86	$87.28	175.13%	$65.58	75.13%
PENNSYLVANIA	$127.14	$98.29	129.35%	$28.85	29.35%
IDAHO	$170.00	$99.85	170.26%	$70.15	70.26%
WASHINGTON	$147.14	$103.64	141.97%	$43.50	41.97%
OREGON	$147.14	$111.38	132.11%	$35.76	32.11%
KENTUCKY	$150.00	$91.38	164.15%	$58.62	64.15%
NORTH CAROLINA	$150.00	$93.38	160.63%	$56.62	60.63%
SOUTH CAROLINA	$150.00	$93.38	160.64%	$56.62	60.64%
TEXAS	$147.14	$95.14	154.65%	$52.00	54.65%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 1 YEAR OPP
+ 27 ADDITIONAL SALS

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$134.29	$100.07	134.20%	$34.22	34.20%
FLORIDA	$134.29	$100.87	133.13%	$33.42	33.13%
HAWAII	$135.71	$95.84	141.61%	$39.88	41.61%
ILLINOIS	$104.14	$90.61	114.93%	$13.53	14.93%
MICHIGAN	$154.71	$90.83	170.34%	$63.89	70.34%
MISSOURI	$135.71	$83.40	162.72%	$52.31	62.72%
PENNSYLVANIA	$114.29	$94.11	121.43%	$20.17	21.43%
IDAHO	$155.00	$95.71	161.95%	$59.29	61.95%
WASHINGTON	$134.29	$99.14	135.45%	$35.14	35.45%
OREGON	$134.29	$106.56	126.01%	$27.72	26.01%
KENTUCKY	$135.00	$87.22	154.79%	$47.78	54.79%
NORTH CAROLINA	$135.00	$89.20	151.34%	$45.80	51.34%
SOUTH CAROLINA	$135.00	$89.22	151.30%	$45.78	51.30%
TEXAS	$135.00	$90.81	148.67%	$44.19	48.67%

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GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 3 YEAR OPP

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$210.00	$140.46	149.51%	$69.54	49.51%
FLORIDA	$210.00	$140.15	149.84%	$69.85	49.84%
HAWAII	$250.00	$135.93	183.92%	$114.07	83.92%
ILLINOIS	$194.00	$125.19	154.96%	$68.81	54.96%
MICHIGAN	$250.00	$131.00	190.84%	$119.00	90.84%
MISSOURI	$250.00	$118.31	211.31%	$131.69	111.31%
PENNSYLVANIA	$190.00	$131.73	144.23%	$58.27	44.23%
IDAHO	$250.00	$132.95	188.04%	$117.05	88.04%
WASHINGTON	$210.00	$139.67	150.35%	$70.33	50.35%
OREGON	$210.00	$149.89	140.10%	$60.11	40.10%
KENTUCKY	$230.00	$124.66	184.50%	$105.34	84.50%
NORTH CAROLINA	$230.00	$126.83	181.35%	$103.17	81.35%
SOUTH CAROLINA	$230.00	$126.60	181.67%	$103.40	81.67%
TEXAS	$210.00	$129.85	161.73%	$80.15	61.73%

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GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 3 YEAR OPP
+ 1 ADDITIONAL SAL

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$170.00	$119.52	142.24%	$50.49	42.24%
FLORIDA	$170.00	$119.78	141.93%	$50.22	41.93%
HAWAII	$190.00	$115.14	165.02%	$74.86	65.02%
ILLINOIS	$147.00	$107.26	137.05%	$39.74	37.05%
MICHIGAN	$200.00	$110.17	181.54%	$89.83	81.54%
MISSOURI	$190.00	$100.21	189.60%	$89.79	89.60%
PENNSYLVANIA	$150.00	$112.23	133.66%	$37.78	33.66%
IDAHO	$200.00	$113.64	175.99%	$86.36	75.99%
WASHINGTON	$170.00	$118.66	143.27%	$51.35	43.27%
OREGON	$170.00	$127.43	133.41%	$42.58	33.41%
KENTUCKY	$180.00	$105.25	171.03%	$74.76	71.03%
NORTH CAROLINA	$180.00	$107.32	167.72%	$72.68	67.72%
SOUTH CAROLINA	$180.00	$107.22	167.88%	$72.78	67.88%
TEXAS	$170.00	$109.61	155.10%	$60.39	55.10%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 3 YEAR OPP
+ 6 ADDITIONAL SAL

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$141.43	$104.55	135.27%	$36.87	35.27%
FLORIDA	$141.43	$105.23	134.40%	$36.20	34.40%
HAWAII	$147.14	$100.29	146.72%	$46.85	46.72%
ILLINOIS	$113.43	$94.45	120.09%	$18.98	20.09%
MICHIGAN	$164.29	$95.29	172.40%	$68.99	72.40%
MISSOURI	$147.14	$87.28	168.58%	$59.86	68.58%
PENNSYLVANIA	$121.43	$98.29	123.54%	$23.14	23.54%
IDAHO	$164.29	$99.85	164.54%	$64.44	64.54%
WASHINGTON	$141.43	$103.64	136.46%	$37.78	36.46%
OREGON	$141.43	$111.38	126.98%	$30.05	26.98%
KENTUCKY	$144.29	$91.38	157.90%	$52.91	57.90%
NORTH CAROLINA	$144.29	$93.38	154.51%	$50.90	54.51%
SOUTH CAROLINA	$144.29	$93.38	154.52%	$50.91	54.52%
TEXAS	$141.43	$95.14	148.65%	$46.28	48.65%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 3 YEAR OPP
+ 27 ADDITIONAL SAL

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$132.86	$100.07	132.77%	$32.79	32.77%
FLORIDA	$132.86	$100.87	131.72%	$31.99	31.72%
HAWAII	$134.29	$95.84	140.12%	$38.45	40.12%
ILLINOIS	$103.36	$90.61	114.07%	$12.75	14.07%
MICHIGAN	$153.57	$90.83	169.08%	$62.74	69.08%
MISSOURI	$134.29	$83.40	161.01%	$50.88	61.01%
PENNSYLVANIA	$112.86	$94.11	119.92%	$18.74	19.92%
IDAHO	$153.57	$95.71	160.46%	$57.86	60.46%
WASHINGTON	$132.86	$99.14	134.01%	$33.72	34.01%
OREGON	$132.86	$106.56	124.67%	$26.29	24.67%
KENTUCKY	$133.57	$87.22	153.15%	$46.35	53.15%
NORTH CAROLINA	$133.57	$89.20	149.74%	$44.37	49.74%
SOUTH CAROLINA	$133.57	$89.22	149.70%	$44.35	49.70%
TEXAS	$132.86	$90.81	146.31%	$42.05	46.31%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 5 YEAR OPP

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$175.00	$140.46	124.59%	$34.54	24.59%
FLORIDA	$175.00	$140.15	124.87%	$34.85	24.87%
HAWAII	$210.00	$135.93	154.49%	$74.07	54.49%
ILLINOIS	$173.00	$125.19	138.19%	$47.81	38.19%
MICHIGAN	$210.00	$131.00	160.31%	$79.00	60.31%
MISSOURI	$210.00	$118.31	177.50%	$91.69	77.50%
PENNSYLVANIA	$165.00	$131.73	125.26%	$33.27	25.26%
IDAHO	$210.00	$132.95	157.95%	$77.05	57.95%
WASHINGTON	$175.00	$139.67	125.30%	$35.33	25.30%
OREGON	$175.00	$149.89	116.75%	$25.11	16.75%
KENTUCKY	$195.00	$124.66	156.43%	$70.34	56.43%
NORTH CAROLINA	$195.00	$126.83	153.75%	$68.17	53.75%
SOUTH CAROLINA	$195.00	$126.60	154.03%	$68.40	54.03%
TEXAS	$175.00	$129.85	134.77%	$45.15	34.77%

16-Aug-93

GTE TELEPHONE OPERATING COMPANIES
OVERHEAD FACTOR ANALYSIS

SERVICE: HIGH CAP SERVICE

RATE ELEMENT: DS1 SAL - 1ST SYSTEM - 5 YEAR OPP
+ 1 ADDITIONAL SAL

STATE	RATE PER UNIT (A)	DIRECT UNIT COST (B)	RATE PER UNIT / DIRECT COST C=(A/B)	OVERHEAD RECOVERY D=(A-B)	% OVERHEAD RECOVERY E=(D/B)
CALIFORNIA	$152.50	$119.52	127.60%	$32.99	27.60%
FLORIDA	$152.50	$119.78	127.32%	$32.72	27.32%
HAWAII	$170.00	$115.14	147.65%	$54.86	47.65%
ILLINOIS	$136.50	$107.26	127.26%	$29.24	27.26%
MICHIGAN	$180.00	$110.17	163.38%	$69.83	63.38%
MISSOURI	$170.00	$100.21	169.64%	$69.79	69.64%
PENNSYLVANIA	$137.50	$112.23	122.52%	$25.28	22.52%
IDAHO	$180.00	$113.64	158.39%	$66.36	58.39%
WASHINGTON	$152.50	$118.66	128.52%	$33.85	28.52%
OREGON	$152.50	$127.43	119.68%	$25.08	19.68%
KENTUCKY	$162.50	$105.25	154.40%	$57.25	54.40%
NORTH CAROLINA	$162.50	$107.32	151.42%	$55.18	51.42%
SOUTH CAROLINA	$162.50	$107.22	151.56%	$55.28	51.56%
TEXAS	$152.50	$109.61	139.14%	$42.89	39.14%