

TABLE 4  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: MIDEAST REGION TOTAL**

	*1993 Cost-sharing*						Grand Total
	Lives	Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	
<u>Accrued Liability @ 1/1/92</u>							
Retirees	25	\$272,685	\$37,897	\$0	\$1,920	\$26,788	\$339,290
Actives Eligible to Retire	16	137,866	15,973	0	0	22,159	175,998
Actives Not Yet Eligible to Retire	142	149,692	13,052	0	9,665	26,255	198,664
Total Accrued Liability (APBO)	183	\$560,243	\$66,922	\$0	\$11,585	\$75,202	\$713,952
<u>Annual Expense for 1992</u>							
Service Cost		\$12,408	\$1,142	\$0	\$654	\$2,183	\$16,387
Interest Cost		43,960	5,314	0	921	5,924	56,120
Amortization of Transition Obligation		28,012	3,346	0	579	3,760	35,698
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$84,381	\$9,802	\$0	\$2,155	\$11,867	\$108,205
<u>Pay-As-You-Go Expense</u>		\$21,899	\$1,007	\$0	\$139	\$2,345	\$25,390

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 5  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: MIDWEST REGION TOTAL**

	"1993 Cost-sharing"						Grand Total
	Lives	Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	
<u>Accrued Liability @ 1/1/92</u>							
Retirees	48	\$2,033,484	\$27,283	\$38,802	\$200,364	\$53,591	\$2,353,524
Actives Eligible to Retire	9	311,061	10,622	6,580	0	3,087	331,350
Actives Not Yet Eligible to Retire	173	813,462	12,558	18,873	15,965	3,384	864,242
<b>Total Accrued Liability (APBO)</b>	<b>230</b>	<b>\$3,158,006</b>	<b>\$50,463</b>	<b>\$64,255</b>	<b>\$216,329</b>	<b>\$60,062</b>	<b>\$3,549,115</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$72,590	\$1,067	\$1,464	\$1,157	\$243	\$76,521
Interest Cost		248,873	4,008	4,962	17,052	4,644	279,539
Amortization of Transition Obligation		157,900	2,523	3,213	10,816	3,003	177,456
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$479,363</b>	<b>\$7,598</b>	<b>\$9,639</b>	<b>\$29,025</b>	<b>\$7,890</b>	<b>\$533,516</b>
<u>Pay-As-You-Go Expense</u>		\$96,037	\$751	\$4,547	\$6,490	\$4,095	\$111,920

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 6  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: SOUTHERN REGION TOTAL**

	"1993 Cost-sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	26	\$596,206	\$0	\$0	\$47,526	\$0	\$643,732
Actives Eligible to Retire	4	126,575	0	0	0	0	126,575
Actives Not Yet Eligible to Retire	79	784,054	0	0	0	0	784,054
<b>Total Accrued Liability (APBO)</b>	<b>109</b>	<b>\$1,506,835</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,526</b>	<b>\$0</b>	<b>\$1,554,361</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$59,581	\$0	\$0	\$0	\$0	\$59,581
Interest Cost		118,852	0	0	3,656	0	122,508
Amortization of							
Transition Obligation		75,342	0	0	2,376	0	77,718
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$253,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,032</b>	<b>\$0</b>	<b>\$259,808</b>
<u>Pay-As-You-Go Expense</u>		\$43,194	\$0	\$0	\$3,728	\$0	\$46,922

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 7  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: VISTA TOTAL**

	"1993 Cost-sharing"						Grand Total
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	
<u>Accrued Liability @ 1/1/92</u>							
Retirees	165	\$4,986,222	\$0	\$0	\$1,151,717	\$0	\$6,137,939
Actives Eligible to Retire	72	2,861,057	0	0	252,738	0	3,113,795
Actives Not Yet Eligible to Retire	501	4,966,435	0	0	334,931	0	5,301,366
<b>Total Accrued Liability (APBO)</b>	<b>738</b>	<b>\$12,813,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,739,386</b>	<b>\$0</b>	<b>\$14,553,100</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$498,790	\$0	\$0	\$36,552	\$0	\$535,342
Interest Cost		1,007,417	0	0	135,911	0	1,143,328
Amortization of Transition Obligation		562,997	0	0	86,969	0	649,966
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$2,069,204</b>	<b>\$0</b>	<b>\$0</b>	<b>\$259,432</b>	<b>\$0</b>	<b>\$2,328,636</b>
<u>Pay-As-You-Go Expense</u>		\$450,679	\$0	\$0	\$82,585	\$0	\$533,264

Notes: (1) Discount Rate = 8% per annum.

(2) Accrued Benefit Cost as of January 1, 1992 equals \$1,766,600.

(3) Transition Obligation is the difference between the APBO and the Accrued Benefit Cost and is amortized over 20 years.

TABLE 8  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: ROCHESTER TELEPHONE  
 MANAGEMENT**

	"1993 Cost-sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	1,214	\$24,102,240	\$7,060,076	\$1,143,086	\$4,278,613	\$2,006,760	\$38,590,776
Actives Eligible to Retire	454	8,184,539	2,157,830	204,792	2,310,263	700,715	13,558,139
Actives Not Yet Eligible to Retire	289	661,094	195,030	14,771	322,404	55,940	1,249,239
Total Accrued Liability (APBO)	1,957	\$32,947,873	\$9,412,936	\$1,362,649	\$6,911,280	\$2,763,415	\$53,398,154
<u>Annual Expense for 1992</u>							
Service Cost		\$105,798	\$33,103	\$1,718	\$35,064	\$8,961	\$184,644
Interest Cost		2,568,857	737,251	103,124	538,341	213,803	4,161,377
Amortization of Transition Obligation		1,647,394	470,647	68,132	148,369	138,171	2,472,712
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	(379,284)	0	(379,284)
Net Periodic Expense		\$4,322,049	\$1,241,001	\$172,975	\$342,490	\$360,935	\$6,439,450
<u>Pay-As-You-Go Expense</u>		\$1,707,161	\$402,326	\$150,075	\$0	\$185,314	\$2,444,876

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

(3) Plan assets for retiree life insurance as of January 1, 1992 = \$3,943,904 and the expected return equals 1992 projected disbursements.

TABLE 9  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: ROCHESTER TELEPHONE – NON-MANAGEMENT  
 COMMUNICATIONS WORKERS ASSOCIATION**

"1993 Cost-sharing"

	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	288	9,304,346	616,495	213,562	1,482,137	490,516	12,107,056
Actives Not Yet Eligible to Retire	475	7,970,043	214,307	94,274	740,102	334,232	9,352,958
<b>Total Accrued Liability (APBO)</b>	<b>763</b>	<b>\$17,274,389</b>	<b>\$830,802</b>	<b>\$307,836</b>	<b>\$2,222,239</b>	<b>\$824,748</b>	<b>\$21,460,014</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$453,238	\$11,351	\$4,694	\$90,301	\$18,814	\$578,397
Interest Cost		1,380,389	66,432	24,550	177,519	65,885	1,714,775
Amortization of Transition Obligation		863,719	41,540	15,392	111,112	41,237	1,073,001
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$2,697,346</b>	<b>\$119,323</b>	<b>\$44,636</b>	<b>\$378,932</b>	<b>\$125,936</b>	<b>\$3,366,173</b>
<u>Pay-As-You-Go Expense</u>		\$39,824	\$817	\$1,953	\$0	\$2,412	\$45,006

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.

TABLE 10  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: ROCHESTER TELEPHONE - NON-MANAGEMENT  
 ROCHESTER TELEPHONE WORKERS ASSOCIATION**

"1993 Cost-sharing"

	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	91	2,473,582	249,247	75,511	267,000	183,157	3,248,497
Actives Not Yet Eligible to Retire	534	5,740,969	215,585	78,399	402,612	304,751	6,742,316
Total Accrued Liability (APBO)	625	\$8,214,551	\$464,832	\$153,910	\$669,612	\$487,908	\$9,990,813
<u>Annual Expense for 1992</u>							
Service Cost		\$417,498	\$14,226	\$4,891	\$37,548	\$21,289	\$495,452
Interest Cost		656,719	37,130	12,281	53,518	38,994	798,643
Amortization of Transition Obligation		410,728	23,242	7,696	33,481	24,395	499,541
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,484,944	\$74,598	\$24,868	\$124,547	\$84,678	\$1,793,635
<u>Pay-As-You-Go Expense</u>		\$11,356	\$1,429	\$799	\$0	\$987	\$14,571

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 11  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: RCI, ROTELCOM, RTBMC, &  
 RTMC - MANAGEMENT**

	Lives	*1993 Cost-sharing" Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	Grand Total
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	58	1,028,179	232,045	19,263	289,731	78,487	1,647,705
Actives Not Yet Eligible to Retire	193	219,281	63,345	3,317	66,154	17,747	369,844
<b>Total Accrued Liability (APBO)</b>	<b>251</b>	<b>\$1,247,460</b>	<b>\$295,390</b>	<b>\$22,580</b>	<b>\$355,885</b>	<b>\$96,234</b>	<b>\$2,017,549</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$71,626	\$21,694	\$1,008	\$18,306	\$5,832	\$118,466
Interest Cost		99,751	23,631	1,804	28,464	7,696	161,347
Amortization of Transition Obligation		62,373	14,770	1,129	17,794	4,812	100,877
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$233,750</b>	<b>\$60,095</b>	<b>\$3,941</b>	<b>\$64,564</b>	<b>\$18,340</b>	<b>\$380,690</b>
<u>Pay-As-You-Go Expense</u>		\$1,157	\$0	\$55	\$0	\$68	\$1,280

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 12  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: AUSAABLE**

	"1993 Cost-sharing"						
<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>	
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	4	165,378	30,712	0	11,217	4,590	211,897
Actives Not Yet Eligible to Retire	16	243,298	34,638	0	2,844	5,683	286,463
Total Accrued Liability (APBO)	20	\$408,676	\$65,350	\$0	\$14,061	\$10,273	\$498,360
<u>Annual Expense for 1992</u>							
Service Cost		\$21,714	\$3,133	\$0	\$502	\$505	\$25,855
Interest Cost		32,686	5,228	0	1,124	821	39,860
Amortization of Transition Obligation		20,434	3,268	0	703	514	24,918
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$74,834	\$11,629	\$0	\$2,330	\$1,841	\$90,633
<u>Pay-As-You-Go Expense</u>		\$214	\$0	\$0	\$11	\$10	\$235

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 13  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

31-Aug-92

**GROUP: BREEZEWOOD**

	Lives	"1993 Cost-sharing" Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	Grand Total
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
<b>Total Accrued Liability (APBO)</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.

TABLE 14  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

31 - Aug - 92

**GROUP: CANTON**

	"1993 Cost-sharing"						
<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>	
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$101,732	\$0	\$0	\$0	\$2,511	\$104,243
Actives Eligible to Retire	2	0	0	0	0	2,417	2,417
Actives Not Yet Eligible to Retire	12	0	0	0	0	1,775	1,775
<b>Total Accrued Liability (APBO)</b>	<b>16</b>	<b>\$101,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,703</b>	<b>\$108,435</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$210	\$210
Interest Cost		7,980	0	0	0	528	8,508
Amortization of Transition Obligation		4,423	0	0	0	291	4,715
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$12,404</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,029</b>	<b>\$13,432</b>
<u>Pay-As-You-Go Expense</u>		\$4,032	\$0	\$0	\$0	\$212	\$4,244

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 23 years.

TABLE 15  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: C,C,&S**

	"1993 Cost-sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	3	\$27,596	\$0	\$0	\$0	\$0	\$27,596
Actives Eligible to Retire	1	5,124	0	0	0	0	5,124
Actives Not Yet Eligible to Retire	22	48,900	0	0	0	0	48,900
Total Accrued Liability (APBO)	26	\$81,620	\$0	\$0	\$0	\$0	\$81,620
<u>Annual Expense for 1992</u>							
Service Cost		\$3,320	\$0	\$0	\$0	\$0	\$3,320
Interest Cost		6,188	0	0	0	0	6,188
Amortization of Transition Obligation		4,081	0	0	0	0	4,081
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$13,589	\$0	\$0	\$0	\$0	\$13,589
<u>Pay-As-You-Go Expense</u>		\$8,710	\$0	\$0	\$0	\$0	\$8,710

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.

TABLE 16  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: CITIZENS**

	"1993 Cost-sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	8	0	0	0	9,665	0	9,665
Total Accrued Liability (APBO)	8	\$0	\$0	\$0	\$9,665	\$0	\$9,665
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$654	\$0	\$654
Interest Cost		0	0	0	773	0	773
Amortization of Transition Obligation		0	0	0	483	0	483
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$1,911	\$0	\$1,911
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$1	\$0	\$1

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 17  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: DEPUE**

	Lives	*1993 Cost-sharing" Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	Grand Total
<u>Accrued Liability @ 1/1/92</u>							
Retirees	3	\$146,573	\$0	\$38,802	\$110,652	\$34,154	\$330,181
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	3	\$146,573	\$0	\$38,802	\$110,652	\$34,154	\$330,181
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		11,466	0	2,952	8,723	2,648	25,789
Amortization of Transition Obligation		6,980	0	1,848	5,269	1,626	15,723
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$18,446	\$0	\$4,800	\$13,992	\$4,274	\$41,511
<u>Pay-As-You-Go Expense</u>		\$6,627	\$0	\$3,876	\$3,298	\$2,154	\$15,955

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 21 years.

TABLE 18  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

31 - Aug - 92

**GROUP: ENTERPRISE**

	<u>Lives</u>	<u>"1993 Cost-sharing"</u>		<u>Reimbursement</u>	<u>Life</u>	<u>Telephone</u>	<u>Grand</u>
		<u>Medical</u>	<u>Part B</u>	<u>Account</u>	<u>Insurance</u>	<u>Discount</u>	<u>Total</u>
		<u>Insurance</u>	<u>Premiums</u>				
<u>Accrued Liability @ 1/1/92</u>							
Retirees	15	\$0	\$0	\$0	\$0	\$10,086	\$10,086
Actives Eligible to Retire	7	0	0	0	0	4,964	4,964
Actives Not Yet Eligible to Retire	79	0	0	0	0	13,776	13,776
<b>Total Accrued Liability (APBO)</b>	<b>101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,826</b>	<b>\$28,826</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$1,192	\$1,192
Interest Cost		0	0	0	0	2,268	2,268
Amortization of Transition Obligation		0	0	0	0	1,441	1,441
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,902</b>	<b>\$4,902</b>
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$969	\$969

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.

TABLE 19  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

31-Aug-92

**GROUP: FAIRMOUNT**

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$13,847	\$0	\$0	\$0	\$0	\$13,847
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	2	\$13,847	\$0	\$0	\$0	\$0	\$13,847
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		1,059	0	0	0	0	1,059
Amortization of Transition Obligation		577	0	0	0	0	577
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,636	\$0	\$0	\$0	\$0	\$1,636
<u>Pay-As-You-Go Expense</u>		\$1,242	\$0	\$0	\$0	\$0	\$1,242

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 24 years.

TABLE 20  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: HIGHLAND**

	Lives	*1993 Cost-sharing" Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	Grand Total
<b><u>Accrued Liability @ 1/1/92</u></b>							
Retirees	69	\$1,857,554	\$520,057	\$0	\$900,035	\$63,826	\$3,341,472
Actives Eligible to Retire	39	1,609,942	320,894	0	314,675	39,811	2,285,322
Actives Not Yet Eligible to Retire	220	3,687,315	475,371	0	485,268	65,743	4,713,697
<b>Total Accrued Liability (APBO)</b>	<b>328</b>	<b>\$7,154,811</b>	<b>\$1,316,322</b>	<b>\$0</b>	<b>\$1,699,978</b>	<b>\$169,380</b>	<b>\$10,340,491</b>
<b><u>Annual Expense for 1992</u></b>							
Service Cost		\$279,221	\$38,267	\$0	\$36,799	\$5,260	\$359,546
Interest Cost		567,147	104,185	0	132,782	13,317	817,430
Amortization of Transition Obligation		357,741	65,816	0	84,999	8,469	517,025
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$1,204,109</b>	<b>\$208,268</b>	<b>\$0</b>	<b>\$254,579</b>	<b>\$27,045</b>	<b>\$1,694,001</b>
<b><u>Pay-As-You-Go Expense</u></b>		<b>\$133,513</b>	<b>\$28,570</b>	<b>\$0</b>	<b>\$81,993</b>	<b>\$5,962</b>	<b>\$250,038</b>

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 21  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: ILLINOIS TELCO**

	"1993 Cost-sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	3	180,582	0	0	0	0	180,582
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
<b>Total Accrued Liability (APBO)</b>	<b>3</b>	<b>\$180,582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,582</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		14,447	0	0	0	0	14,447
Amortization of							
Transition Obligation		9,029	0	0	0	0	9,029
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$23,476</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,476</b>
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.

TABLE 22  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: LAKESHORE**

	"1993 Cost-sharing"						
<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>	
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$146,827	\$10,707	\$0	\$79,653	\$1,684	\$238,871
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	2	\$146,827	\$10,707	\$0	\$79,653	\$1,684	\$238,871
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		11,569	857	0	6,260	135	18,821
Amortization of Transition Obligation		6,992	510	0	3,793	80	11,375
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$18,561	\$1,366	\$0	\$10,053	\$215	\$30,195
<u>Pay-As-You-Go Expense</u>		\$4,504	\$0	\$0	\$2,863	\$0	\$7,367

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 21 years.

TABLE 23  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

31-Aug-92

**GROUP: LAKEWOOD**

	"1993 Cost-sharing"						
	Lives	Medical Insurance	Part B Premiums	Reimbursement Account	Life Insurance	Telephone Discount	Grand Total
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
<b>Total Accrued Liability (APBO)</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
<b>Net Periodic Expense</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.

TABLE 24  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: LAMAR COUNTY**

	*1993 Cost-sharing*						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$0	\$0
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 25  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: MID-SOUTH**

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	1	\$5,022	\$0	\$0	\$0	\$0	\$5,022
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	1	\$5,022	\$0	\$0	\$0	\$0	\$5,022
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		353	0	0	0	0	353
Amortization of Transition Obligation		884	0	0	0	0	884
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,237	\$0	\$0	\$0	\$0	\$1,237
<u>Pay-As-You-Go Expense</u>		\$1,237	\$0	\$0	\$0	\$0	\$1,237

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 19 years and includes additional unrecognized transition obligation equal to excess benefit payments.

TABLE 26  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: MIDWAY**

	"1993 Cost-sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$0	\$0
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 27  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: MINOT**

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	4	\$356,309	\$0	\$0	\$10,059	\$0	\$366,368
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	64	493,991	0	0	15,965	0	509,956
Total Accrued Liability (APBO)	68	\$850,300	\$0	\$0	\$26,024	\$0	\$876,324
<u>Annual Expense for 1992</u>							
Service Cost		\$44,866	\$0	\$0	\$1,157	\$0	\$46,023
Interest Cost		67,406	0	0	2,069	0	69,475
Amortization of Transition Obligation		38,650	0	0	1,183	0	39,833
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$150,922	\$0	\$0	\$4,409	\$0	\$155,331
<u>Pay-As-You-Go Expense</u>		\$15,749	\$0	\$0	\$329	\$0	\$16,078

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 22 years.

TABLE 28  
 ROCHESTER TELEPHONE CORPORATION  
 POSTRETIREMENT WELFARE BENEFITS VALUATION  
 AS OF JANUARY 1, 1992  
 (Numbers may not add due to rounding)

**GROUP: MONDOVI**

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$132,884	\$16,576	\$0	\$0	\$596	\$150,056
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	8	96,381	12,558	0	0	537	109,476
Total Accrued Liability (APBO)	10	\$229,265	\$29,134	\$0	\$0	\$1,133	\$259,532
<u>Annual Expense for 1992</u>							
Service Cost		\$7,761	\$1,067	\$0	\$0	\$43	\$8,871
Interest Cost		18,072	2,301	0	0	89	20,463
Amortization of Transition Obligation		11,463	1,457	0	0	57	12,977
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$37,297	\$4,825	\$0	\$0	\$189	\$42,310
<u>Pay-As-You-Go Expense</u>		\$6,850	\$751	\$0	\$0	\$47	\$7,648

Notes: (1) Discount Rate = 8% per annum.  
 (2) Transition Obligation is amortized over 20 years.