

Bell Atlantic - South
Itemization of Commission Rule Changes

Exhibit 16S-2

Item	Source	Effective Date	BFP Rev. Req. Impact in Initial Year
1 SPF & DEM Transition;	EXHIBIT 22S-1-A EXHIBIT 22S-1-B	1/1/1992 Transition 1/1/1993 Transition	(3,747,352) (3,887,750)
2 Part 65 Rule Change Concerning SFAS 106;	Note 1	The Company adopted SFAS 106 in the 4th quarter of 1991 with and effective date of 1/1/91.	6,431,906
3 Part 65 Rule Change Concerning SFAS 112;	Exhibit 24S-1-B	The Company adopted SFAS 112 in the 4th quarter of 1993 with and effective date of 1/1/93.	13,062,476
4 Part 69 Rule Change Concerning Allocation of General Support Facilities;	EXHIBIT 22S-1-C	7/1/93	65,342,029
5 Part 36 Rule Change Concerning Allocation of OB&C Expense;	8/12 of Amounts on EXHIBIT 22S-1F	4/30/97	(21,251,707)
6 Deregulation of Pay Telephone	8.5/12 of Amounts on Exhibit 16S-3-A	4/15/97	11,772,735

Note 1: Calculated as interstate access SFAS 106 costs * BFP operating expenses / total access operating expenses.
interstate access SFAS 106 (\$19,141K) are reflected on Workpaper 6-32 of Exhibit 20-1-A of Bell Atlantic - South's Direct
Case in CC Docket No. 93-193 (OPEB Direct Case), filed 8/14/95.

BELL ATLANTIC-NORTH
PROJECTED REVENUE REQUIREMENT GROWTH CALCULATIONS
FOR BFP
(\$'000)

Exhibit 10N-3-A

		1995 STS 11 MONTHS ANNUALIZED (A)	1996 STS 11 MONTHS ANNUALIZED (B)	STS ANNUAL GROWTH (C)	STS 18 MONTH CAGR (D)	1996 BFP 11 MONTHS ANNUALIZED (E)	97/98 BFP FORECAST (STS CAGR) F=E*(E^D)	97/98 BFP NEW STUDIES (G=EXH 16-30)	97/98 BFP PAYLOOP (H=EXH 16-3C)	FINAL 97/98 BFP FORECAST (I=F+G+H)
EXPENSES/OTH TAXES	MA	1,572,881	1,583,582	0.68%	1.02%	140,095	141,527	22,949	1,208	185,684
EXPENSES/OTH TAXES	ME	262,374	252,396	-3.80%	-5.05%	27,302	25,759	1,072	253	27,084
EXPENSES/OTH TAXES	NH	258,478	247,385	-4.29%	-6.37%	29,886	27,983	1,769	238	29,990
EXPENSES/OTH TAXES	RI	223,435	214,542	-3.98%	-5.91%	23,322	21,944	2,538	147	24,628
EXPENSES/OTH TAXES	VT	137,811	138,291	-0.96%	-1.44%	16,213	15,981	431	146	16,557
EXPENSES/OTH TAXES	NY	5,292,108	5,127,032	-3.12%	-4.64%	490,312	467,551	8,613	4,863	480,826
EXPENSES/OTH TAXES	TOTAL	7,748,887	7,581,228			727,130	700,744	37,371	8,856	744,770

		1996 IS 11 MO. ANN. (A)	1996 IS FORECAST (B)	1998 IS FORECAST C=B*(B/A)	97/98 IS FORECAST D=(B+C)*2	1996 BFP % IS E=NOTE 1	97/98 BFP FORECAST F=D^E			
DEPRECIATION	MA	163,445	161,100	158,789	159,944	32.12%	51,370	8,913	551	58,833
DEPRECIATION	ME	25,354	25,300	25,247	25,273	43.19%	10,917	357	140	11,414
DEPRECIATION	NH	36,217	35,800	35,388	35,594	38.43%	13,679	685	127	14,491
DEPRECIATION	RI	19,047	19,500	19,963	19,732	40.52%	7,995	799	73	8,867
DEPRECIATION	VT	16,803	16,000	15,419	15,709	42.57%	6,888	181	78	6,925
DEPRECIATION	NY	419,866	432,600	445,933	439,266	33.53%	147,269	7,565	1,506	156,340
DEPRECIATION	TOTAL	680,332	690,300	700,738	695,519		237,917	16,479	2,473	258,869

SEE EXH 16-38

FIT	MA					15,682	2,394	151	18,228
FIT	ME					3,270	114	31	3,415
FIT	NH					4,045	226	34	4,304
FIT	RI					2,008	35	15	2,057
FIT	VT					2,199	56	21	2,276
FIT	NY					48,744	839	525	48,108
FIT	TOTAL					73,948	3,684	776	78,388

		1995 STS 11 MONTHS ANNUALIZED (A)	1996 STS 11 MONTHS ANNUALIZED (B)	STS ANNUAL GROWTH (C)	STS 18 MONTH CAGR (D)	1996 BFP 11 MONTHS ANNUALIZED (E)	97/98 BFP FORECAST (STS CAGR) F=E*(E^D)			
ANI	MA	3,330,620	3,320,379	-0.31%	-0.46%	336,508	334,958	50,910	3,099	388,966
ANI	ME	613,313	589,380	-3.90%	-5.80%	75,896	71,497	2,529	665	74,691
ANI	NH	704,281	668,393	-5.10%	-7.55%	96,853	89,545	5,024	735	95,304
ANI	RI	440,312	421,784	-4.21%	-8.25%	49,467	46,378	4,977	338	51,693
ANI	VT	336,511	328,843	-2.28%	-3.40%	45,953	44,391	1,119	416	45,927
ANI	NY	8,194,004	8,155,904	-0.46%	-0.70%	938,072	931,537	22,134	9,807	963,478
ANI	TOTAL	13,619,040	13,484,683	-0.99%	-1.48%	1,542,750	1,518,307	86,691	15,060	1,620,058

RETURN	MA	374,895	373,543			37,857	37,683	5,727	349	43,759
RETURN	ME	68,998	66,305			8,538	8,043	284	75	8,403
RETURN	NH	79,232	75,194			10,896	10,074	565	83	10,722
RETURN	RI	49,535	47,451			5,565	5,218	560	38	5,815
RETURN	VT	37,857	36,995			5,170	4,994	126	47	5,167
RETURN	NY	921,825	917,539			105,533	104,798	2,490	1,103	108,391
RETURN	TOTAL	1,532,142	1,517,027			173,559	170,810	9,753	1,694	182,257

		1995 STS 11 MONTHS ANNUALIZED (A)	1996 STS 11 MONTHS ANNUALIZED (B)	STS ANNUAL GROWTH (C)=(B/A)-1	STS 18 MONTH CAGR (D)=(1+C)^1.8-1	1996 BFP 11 MONTHS FORECAST (E)=(B*(B^D))	1996 AFUDC 11 MONTHS FORECAST -SEE EXH 16-38)			
UNCOLL - MOR - AFUDC	MA	(3,305)	(2,743)	-17.00%	-24.38%	(2,074)	902	(366)	(39)	(3,401)
UNCOLL - MOR - AFUDC	ME	(179)	(477)	165.48%	-16.34%	(399)	114	(689)	(8)	(1,210)
UNCOLL - MOR - AFUDC	NH	(631)	(396)	-37.17%	-50.20%	(197)	200	(22)	(6)	(426)
UNCOLL - MOR - AFUDC	RI	(15)	(108)	807.48%	-16.34%	(89)	58	(22)	4	(184)
UNCOLL - MOR - AFUDC	VT	(452)	(322)	-28.71%	-39.80%	(194)	47	(8)	(5)	(252)
UNCOLL - MOR - AFUDC	NY	(10,637)	(9,468)	-10.99%	-18.02%	(7,951)	2,425	(182)	(225)	(10,783)
UNCOLL - MOR - AFUDC	TOTAL	(15,219)	(13,513)	-11.21%	-16.34%	(10,905)	3,746	(1,306)	(279)	(16,236)

REVENUE REQUIREMENT	MA					243,285	37,598	2,220	283,103
REVENUE REQUIREMENT	ME					47,477	1,138	491	49,106
REVENUE REQUIREMENT	NH					55,383	3,222	478	59,081
REVENUE REQUIREMENT	RI					37,017	3,910	277	41,204
REVENUE REQUIREMENT	VT					29,621	767	284	30,673
REVENUE REQUIREMENT	NY					755,985	19,325	7,572	782,882
REVENUE REQUIREMENT	TOTAL					1,168,768	85,961	11,320	1,246,049
EXOGENOUS							85,961	11,320	1,246,049
									1,104

RATEMAKING REVENUE REQUIREMENT 1,247,153

SOURCE: ISAACS Eleven Month-Annualized Company Records
Revenue Requirement = Expenses (less depreciation) + Other taxes + Depreciation + FIT + Net Return + Unc - MOR - AFUDC
Return = ANI * .1125

BELL ATLANTIC-NORTH
 PROJECTED BFP FIT CALCULATIONS
 (\$'000)

Exhibit 16N-3-B

		1995 BFP 11 MONTHS ANNUALIZED (A)	1996 BFP 11 MONTHS ANNUALIZED (B)	BFP ANNUAL GROWTH (C)	BFP 18 MONTH CAGR (D)	TEST PERIOD BFP BASED ON BFP CAGR F=E+(E*D)
RETURN	MA					37,683
RETURN	ME					8,043
RETURN	NH					10,074
RETURN	RI					5,218
RETURN	VT					4,994
RETURN	NY					104,798
RETURN	TOTAL					170,810
IRS INC ADJ	MA	(0)	159			159
IRS INC ADJ	ME	(0)	(18)			(18)
IRS INC ADJ	NH	(0)	(48)			(48)
IRS INC ADJ	RI	(0)	(77)			(77)
IRS INC ADJ	VT	(0)	(35)			(35)
IRS INC ADJ	NY	(2)	(9,078)			(9,078)
IRS INC ADJ	TOTAL	(3)	(9,097)			(9,097)
FIXED CHARGES	MA	10,134	9,641	-4.86%	-7.21%	8,946
FIXED CHARGES	ME	2,172	2,072	-4.58%	-6.78%	1,932
FIXED CHARGES	NH	2,620	2,603	-0.62%	-0.93%	2,579
FIXED CHARGES	RI	1,378	1,356	-1.58%	-2.36%	1,324
FIXED CHARGES	VT	1,450	1,182	-18.52%	-26.45%	869
FIXED CHARGES	NY	34,143	31,279	-8.39%	-12.32%	27,427
FIXED CHARGES	TOTAL	51,897	48,134			43,078
ITC AMORTIZATION	MA	866	485	-44.08%	-58.19%	203
ITC AMORTIZATION	ME	251	169	-32.66%	-44.74%	93
ITC AMORTIZATION	NH	245	188	-23.32%	-32.85%	126
ITC AMORTIZATION	RI	152	260	70.87%	-35.33%	168
ITC AMORTIZATION	VT	144	106	-26.07%	-36.43%	68
ITC AMORTIZATION	NY	2,274	1,733	-23.79%	-33.47%	1,153
ITC AMORTIZATION	TOTAL	3,932	2,941			1,811
IRS TAX INC ADJ	MA	(49)	(35)	-28.93%	-40.09%	(21)
IRS TAX INC ADJ	ME	(2)	(2)	17.26%	26.97%	(2)
IRS TAX INC ADJ	NH	(6)	(4)	-29.19%	-40.42%	(2)
IRS TAX INC ADJ	RI	(20)	(17)	-15.87%	-22.84%	(13)
IRS TAX INC ADJ	VT	(5)	(4)	-16.40%	-23.57%	(3)
IRS TAX INC ADJ	NY	(343)	(190)	-44.61%	-58.78%	(78)
IRS TAX INC ADJ	TOTAL	(424)	(251)	-40.68%		(120)
AFUDC	MA	405	902			902
AFUDC	ME	67	114			114
AFUDC	NH	145	200			200
AFUDC	RI	50	58			58
AFUDC	VT	28	47			47
AFUDC	NY	1,915	2,425			2,425
AFUDC	TOTAL	2,610	3,746			3,746
FIT	MA					15,682
FIT	ME					3,270
FIT	NH					4,045
FIT	RI					2,008
FIT	VT					2,199
FIT	NY					46,744
FIT	TOTAL					73,948

SOURCE: ISAACS Eleven Month-Annualized Company Records

FIT=((Return + AFUDC - IRS Inc Adj - Fixed Charges - FCC Tax Adj) * (.36/.65)) - ITC Amortization

BELL ATLANTIC-NORTH
PROJECTED BFP PAYLOOP CALCULATIONS
(\$000)

Exhibit 16N-3-C

		1996 PAY 11 MONTHS ANNUALIZED (A)	PAYLOOP ALLOCATOR (B)	1996 PAYLOOP 11 MONTHS ANNUALIZED C=A*B	1996 BFP 11 MONTHS ANNUALIZED (D)	1997/1998 TEST PERIOD BFP FORECAST (E)	GROWTH F=E/D	GROWTH TIMES PAYLOOP G=C*F
EXPENSES/OTH TAXES	MA	5,492	21.78%	1,196	140,095	141,527	101.02%	1,208
EXPENSES/OTH TAXES	ME	1,166	23.00%	268	27,302	25,759	94.35%	253
EXPENSES/OTH TAXES	NH	1,150	22.14%	255	29,886	27,983	93.63%	238
EXPENSES/OTH TAXES	RI	780	20.05%	156	23,322	21,944	94.09%	147
EXPENSES/OTH TAXES	VT	772	19.20%	148	16,213	15,981	98.56%	146
EXPENSES/OTH TAXES	NY	30,656	15.95%	4,890	490,312	467,551	95.36%	4,663
EXPENSES/OTH TAXES	TOTAL	40,016		6,913	727,130	700,744		6,656
DEPRECIATION	MA	1,795	31.35%	563	52,494	51,370	97.86%	551
DEPRECIATION	ME	272	51.77%	141	10,951	10,917	99.68%	140
DEPRECIATION	NH	258	50.20%	130	13,919	13,679	98.28%	127
DEPRECIATION	RI	217	32.50%	71	7,717	7,995	103.59%	73
DEPRECIATION	VT	162	49.34%	80	7,069	6,688	94.62%	76
DEPRECIATION	NY	5,443	26.44%	1,439	140,698	147,269	104.67%	1,506
DEPRECIATION	TOTAL	8,147		2,422	232,848	237,917		2,473
FIT	MA	321	43.13%	138	14,381	15,682	109.05%	151
FIT	ME	53	58.18%	31	3,232	3,270	101.16%	31
FIT	NH	54	64.52%	35	4,204	4,045	96.20%	34
FIT	RI	29	48.48%	14	1,917	2,008	104.75%	15
FIT	VT	31	61.29%	19	2,005	2,199	109.69%	21
FIT	NY	728	65.30%	475	42,307	46,744	110.49%	525
FIT	TOTAL	1,216		712	68,047	73,948		776
ANI	MA	7,747	40.18%	3,113	336,508	334,958	99.54%	3,099
ANI	ME	1,281	55.12%	706	75,896	71,497	94.20%	665
ANI	NH	1,329	59.82%	795	96,853	89,545	92.45%	735
ANI	RI	845	42.64%	360	49,467	46,378	93.75%	338
ANI	VT	751	57.37%	431	45,953	44,391	96.60%	416
ANI	NY	18,794	52.55%	9,876	938,072	931,537	99.30%	9,807
ANI	TOTAL	30,748		15,281	1,542,750	1,518,307		15,060
RETURN	MA	872	40.18%	350	37,857	37,683	99.54%	349
RETURN	ME	144	55.12%	79	8,538	8,043	94.20%	75
RETURN	NH	150	59.82%	89	10,896	10,074	92.45%	83
RETURN	RI	95	42.64%	41	5,565	5,218	93.75%	38
RETURN	VT	85	57.37%	48	5,170	4,994	96.60%	47
RETURN	NY	2,114	52.55%	1,111	105,533	104,798	99.30%	1,103
RETURN	TOTAL	3,459		1,719	173,559	170,810		1,694
								1,694
								0
UNCOLL/MOR/AFUDC	MA	(95)	37.50%	(36)	(2,743)	(2,976)	108.49%	(39)
UNCOLL/MOR/AFUDC	ME	(16)	50.00%	(8)	(477)	(513)	107.57%	(8)
UNCOLL/MOR/AFUDC	NH	(11)	55.56%	(6)	(396)	(398)	100.36%	(6)
UNCOLL/MOR/AFUDC	RI	(3)	-100.00%	3	(106)	(147)	138.17%	4
UNCOLL/MOR/AFUDC	VT	(11)	62.50%	(7)	(322)	(241)	74.72%	(5)
UNCOLL/MOR/AFUDC	NY	(473)	43.43%	(206)	(9,468)	(10,376)	109.59%	(225)
UNCOLL/MOR/AFUDC	TOTAL	(609)		(259)	(13,513)	(14,650)		(279)
REVENUE REQUIREMENT	MA	8,385	26.38%	2,212	242,084	243,285		2,220
REVENUE REQUIREMENT	ME	1,619	31.57%	511	49,547	47,477		491
REVENUE REQUIREMENT	NH	1,601	31.40%	503	58,509	55,383		476
REVENUE REQUIREMENT	RI	1,118	25.45%	284	38,415	37,017		277
REVENUE REQUIREMENT	VT	1,039	27.80%	289	30,134	29,621		284
REVENUE REQUIREMENT	NY	38,467	20.04%	7,709	769,382	755,985		7,572
REVENUE REQUIREMENT	TOTAL	52,229		11,508	1,188,071	1,168,768		11,320

SOURCE: ISAACS Eleven Month-Annualized Company Records

Revenue Requirement = Expenses (less depreciation) + Other taxes + Depreciation + FIT + Net Return + Unc - MOR - AFUDC

BELL ATLANTIC-NORTH
PROJECTED BFP NEW STUDIES CALCULATIONS
(\$000)

Exhibit 16N-3-D

		NEW BFP STUDIES (A)	1996 BFP (B)	97/98 BFP FORECAST (C)	GROWTH D=C/B	ADJUSTED STUDIES E=D*A
EXPENSES/OTH TAXES	MA	22,717	140,095	141,527	101.02%	22,949
EXPENSES/OTH TAXES	ME	1,136	27,302	25,759	94.35%	1,072
EXPENSES/OTH TAXES	NH	1,889	29,886	27,983	93.63%	1,769
EXPENSES/OTH TAXES	RI	2,697	23,322	21,944	94.09%	2,538
EXPENSES/OTH TAXES	VT	437	16,213	15,981	98.56%	431
EXPENSES/OTH TAXES	NY	9,033	490,312	467,551	95.36%	8,613
EXPENSES/OTH TAXES	TOTAL	37,908	727,130	700,744		37,371
DEPRECIATION	MA	7,064	52,494	51,370	97.86%	6,913
DEPRECIATION	ME	358	10,951	10,917	99.68%	357
DEPRECIATION	NH	697	13,919	13,679	98.28%	685
DEPRECIATION	RI	771	7,717	7,995	103.59%	799
DEPRECIATION	VT	170	7,069	6,688	94.62%	161
DEPRECIATION	NY	7,227	140,698	147,269	104.67%	7,565
DEPRECIATION	TOTAL	16,287	232,848	237,917		16,479
FIT	MA	2,196	14,381	15,682	109.05%	2,394
FIT	ME	113	3,232	3,270	101.16%	114
FIT	NH	235	4,204	4,045	96.20%	226
FIT	RI	33	1,917	2,008	104.75%	35
FIT	VT	51	2,005	2,199	109.69%	56
FIT	NY	759	42,307	46,744	110.49%	839
FIT	TOTAL	3,387	68,047	73,948		3,664
ANI	MA	51,145	336,508	334,958	99.54%	50,910
ANI	ME	2,684	75,896	71,497	94.20%	2,529
ANI	NH	5,434	96,853	89,545	92.45%	5,024
ANI	RI	5,308	49,467	46,378	93.75%	4,977
ANI	VT	1,158	45,953	44,391	96.60%	1,119
ANI	NY	22,289	938,072	931,537	99.30%	22,134
ANI	TOTAL	88,019	1,542,750	1,518,307		86,691
RETURN	MA	5,754	37,857	37,683	99.54%	5,727
RETURN	ME	302	8,538	8,043	94.20%	284
RETURN	NH	611	10,896	10,074	92.45%	565
RETURN	RI	597	5,565	5,218	93.75%	560
RETURN	VT	130	5,170	4,994	96.60%	126
RETURN	NY	2,508	105,533	104,798	99.30%	2,490
RETURN	TOTAL	9,902	173,559	170,810		9,753
UNCOLL/MOR/AFUDC	MA	-356	-2,743	-2,976	108.49%	-386
UNCOLL/MOR/AFUDC	ME	-640	-477	-513	107.57%	-689
UNCOLL/MOR/AFUDC	NH	-22	-396	-398	100.36%	-22
UNCOLL/MOR/AFUDC	RI	-16	-106	-147	138.17%	-22
UNCOLL/MOR/AFUDC	VT	-8	-322	-241	74.72%	-6
UNCOLL/MOR/AFUDC	NY	-166	-9,468	-10,376	109.59%	-182
UNCOLL/MOR/AFUDC	TOTAL	-1,208	-13,513	-14,650		-1,306
REVENUE REQUIREMENT	MA	37,375	242,084	243,285		37,598
REVENUE REQUIREMENT	ME	1,268	49,547	47,477		1,138
REVENUE REQUIREMENT	NH	3,410	58,509	55,383		3,222
REVENUE REQUIREMENT	RI	4,083	38,415	37,017		3,910
REVENUE REQUIREMENT	VT	780	30,134	29,621		767
REVENUE REQUIREMENT	NY	19,361	769,382	755,985		19,325
REVENUE REQUIREMENT	TOTAL	66,277	1,188,071	1,168,768		65,961

SOURCE: ISAACS Eleven Month-Annualized Company Records

Revenue Requirement = Expenses (less depreciation) + Other taxes + Depreciation + FIT + Net Return + Unc - MOR - AFUDC

Bell Atlantic - North
EFFECT OF ADDING OB&C TO PER LINE CALCULATION

Exhibit 16N-3-E

	SOURCE	
1 OB&C CL EXOGENOUS	1997 ANNUAL FILING	766,303
2 BFP/CL RATIO	SEE NOTE	0.9703
3 OB&C BFP EXOGENOUS	Ln 1 * Ln 2	743,544
4 1997 ANNUAL FILING REVENUE REQ	1997 ANNUAL FILING	1,247,153,168
5 ADJUSTED ANNUAL FILING REV REQ	Ln 3 + Ln 4	1,247,896,712
6 1997 ANNUAL FILING LINE FORECAST	1997 ANNUAL FILING	17,563,242
7 ADJUSTED PER LINE FORECAST	Ln 5 / Ln 6 / 12	5.92
8 ANNUAL FILING PER LINE FORECAST	1997 ANNUAL FILING	5.92
9 DIFFERENCE	Ln 7 - Ln 8	0.00

NOTE: 1996 ARMIS 43-01 LINE 1190 (BFP / CL)

BELL ATLANTIC - WASHINGTON, D.C., INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	382,399	380,779	-0.42%	-0.63%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	1,314,075	1,387,590	5.59%	8.39%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	708,490	716,799	1.17%	1.76%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - MARYLAND, INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	1,255,972	1,341,009	6.77%	10.16%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	5,102,397	5,231,572	2.53%	3.80%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	2,625,599	2,709,664	3.20%	4.80%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - VIRGINIA, INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	1,254,632	1,355,579	8.05%	12.08%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	5,120,998	5,334,804	4.18%	6.27%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	2,630,889	2,766,542	5.16%	7.74%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - WEST VIRGINIA, INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	379,043	391,410	3.26%	4.89%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	1,567,144	1,609,068	2.68%	4.02%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	902,352	966,287	7.09%	10.64%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - DELAWARE, INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	189,245	183,470	-3.05%	-4.58%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	706,225	724,712	2.62%	3.93%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	370,634	388,019	4.69%	7.04%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - NEW JERSEY, INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	2,183,562	2,325,355	6.49%	9.74%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	8,381,679	8,772,495	4.66%	6.99%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	4,492,931	4,692,923	4.45%	6.68%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - PENNSYLVANIA, INC.

CALCULATION OF GROWTH RATES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	2,240,034	2,378,307	6.17%	9.26%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	8,969,209	9,130,675	1.80%	2.70%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	4,844,349	5,070,012	4.66%	6.99%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - SOUTH
CALCULATION OF GROWTH RATES
(\$000's)

ARMIS 43-01 ROW	DESCRIPTION	SUBJECT TO SEPARATIONS		ANNUAL GROWTH RATE (C)=(B-A)/A	18-MONTH GROWTH RATE (D)= C x 1.5
		1995* (A)	1996** (B)		
1020	Network Access Services Revenues	N/A	N/A	N/A	N/A
1040	Miscellaneous Revenues	N/A	N/A	N/A	N/A
1060	Uncollectible Revenues	N/A	N/A	N/A	N/A
1090	Net Revenues	N/A	N/A	N/A	N/A
1190	Total Operating Expenses	7,884,887	8,355,909	5.97%	8.96%
1290	Other Operating Income/Loss	N/A	N/A	N/A	N/A
1390	Total Non-Operating Items	N/A	N/A	N/A	N/A
1490	Total Other Taxes	N/A	N/A	N/A	N/A
1510	Fixed Charges	N/A	N/A	N/A	N/A
1520	IRS Income Adjustments	N/A	N/A	N/A	N/A
1530	FCC Taxable Income Adjustments	N/A	N/A	N/A	N/A
1540	ITC Amortization	N/A	N/A	N/A	N/A
1550	FCC ITC Adjustment	N/A	N/A	N/A	N/A
1590	Net FIT	N/A	N/A	N/A	N/A
1690	Total Plant-In-Service	31,161,727	32,190,916	3.30%	4.95%
1790	Total Other Investment	N/A	N/A	N/A	N/A
1890	Total Reserves	16,575,244	17,310,246	4.43%	6.65%
1910	Average Net Investment	N/A	N/A	N/A	N/A
1920	Net Return	N/A	N/A	N/A	N/A

* Source: 4th Quarter 1995 ARMIS 43-01 Report, filed March 29, 1996.

** Source: 4th Quarter 1996 ARMIS 43-01 Report, filed April 1, 1997.

BELL ATLANTIC - WASHINGTON, D.C., INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	27,534
1040	Miscellaneous Revenues	Company Records	4,619
1060	Uncollectible Revenues	Company Records	247
1090	Net Revenues	Line 1020+1040-1060	31,906
1190	Total Operating Expenses	Company Records	21,823
1290	Other Operating Income/Loss	Company Records	12
1390	Total Non-Operating Items	Company Records	(50)
1490	Total Other Taxes	Company Records	4,464
1510	Fixed Charges	Company Records	1,039
1520	IRS Income Adjustments	Company Records	72
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	131
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	1,519
1690	Total Plant-In-Service	Company Records	78,701
1790	Total Other Investment	Company Records	1,290
1890	Total Reserves	Company Records	42,996
1910	Average Net Investment	Line 1690+1790-1890	36,995
1915	Net Return	Line 1910 x 11.25%	4,162

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - MARYLAND, INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	217,762
1040	Miscellaneous Revenues	Company Records	6,678
1060	Uncollectible Revenues	Company Records	1,324
1090	Net Revenues	Line 1020+1040-1060	223,115
1190	Total Operating Expenses	Company Records	154,370
1290	Other Operating Income/Loss	Company Records	353
1390	Total Non-Operating Items	Company Records	(400)
1490	Total Other Taxes	Company Records	15,777
1510	Fixed Charges	Company Records	8,904
1520	IRS Income Adjustments	Company Records	513
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	1,020
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	14,845
1690	Total Plant-In-Service	Company Records	678,020
1790	Total Other Investment	Company Records	13,439
1890	Total Reserves	Company Records	345,901
1910	Average Net Investment	Line 1690+1790-1890	345,558
1915	Net Return	Line 1910 x 11.25%	38,875

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - VIRGINIA, INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	216,161
1040	Miscellaneous Revenues	Company Records	4,533
1060	Uncollectible Revenues	Company Records	1,120
1090	Net Revenues	Line 1020+1040-1060	219,574
1190	Total Operating Expenses	Company Records	155,005
1290	Other Operating Income/Loss	Company Records	74
1390	Total Non-Operating Items	Company Records	(432)
1490	Total Other Taxes	Company Records	9,040
1510	Fixed Charges	Company Records	10,283
1520	IRS Income Adjustments	Company Records	(170)
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	1,354
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	14,600
1690	Total Plant-In-Service	Company Records	716,236
1790	Total Other Investment	Company Records	17,001
1890	Total Reserves	Company Records	364,921
1910	Average Net Investment	Line 1690+1790-1890	368,316
1915	Net Return	Line 1910 x 11.25%	41,436

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - WEST VIRGINIA, INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	71,165
1040	Miscellaneous Revenues	Company Records	1,364
1060	Uncollectible Revenues	Company Records	356
1090	Net Revenues	Line 1020+1040-1060	72,172
1190	Total Operating Expenses	Company Records	51,646
1290	Other Operating Income/Loss	Company Records	19
1390	Total Non-Operating Items	Company Records	(29)
1490	Total Other Taxes	Company Records	4,741
1510	Fixed Charges	Company Records	2,700
1520	IRS Income Adjustments	Company Records	210
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	452
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	4,218
1690	Total Plant-In-Service	Company Records	236,522
1790	Total Other Investment	Company Records	3,400
1890	Total Reserves	Company Records	136,678
1910	Average Net Investment	Line 1690+1790-1890	103,244
1915	Net Return	Line 1910 x 11.25%	11,615

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - DELAWARE, INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	31,989
1040	Miscellaneous Revenues	Company Records	389
1060	Uncollectible Revenues	Company Records	548
1090	Net Revenues	Line 1020+1040-1060	31,830
1190	Total Operating Expenses	Company Records	23,699
1290	Other Operating Income/Loss	Company Records	(38)
1390	Total Non-Operating Items	Company Records	(135)
1490	Total Other Taxes	Company Records	354
1510	Fixed Charges	Company Records	1,321
1520	IRS Income Adjustments	Company Records	28
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	180
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	2,124
1690	Total Plant-In-Service	Company Records	104,195
1790	Total Other Investment	Company Records	2,024
1890	Total Reserves	Company Records	55,103
1910	Average Net Investment	Line 1690+1790-1890	51,116
1915	Net Return	Line 1910 x 11.25%	5,751

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - NEW JERSEY, INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	326,413
1040	Miscellaneous Revenues	Company Records	10,233
1060	Uncollectible Revenues	Company Records	3,036
1090	Net Revenues	Line 1020+1040-1060	333,610
1190	Total Operating Expenses	Company Records	241,273
1290	Other Operating Income/Loss	Company Records	(8)
1390	Total Non-Operating Items	Company Records	(975)
1490	Total Other Taxes	Company Records	14,512
1510	Fixed Charges	Company Records	12,265
1520	IRS Income Adjustments	Company Records	355
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	1,588
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	21,821
1690	Total Plant-In-Service	Company Records	1,027,727
1790	Total Other Investment	Company Records	25,884
1890	Total Reserves	Company Records	547,203
1910	Average Net Investment	Line 1690+1790-1890	506,408
1915	Net Return	Line 1910 x 11.25%	56,971

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - PENNSYLVANIA, INC.

1996 BFP FROM SEPARATIONS
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP* (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	375,284
1040	Miscellaneous Revenues	Company Records	8,904
1060	Uncollectible Revenues	Company Records	3,226
1090	Net Revenues	Line 1020+1040-1060	380,962
1190	Total Operating Expenses	Company Records	278,270
1290	Other Operating Income/Loss	Company Records	(67)
1390	Total Non-Operating Items	Company Records	(459)
1490	Total Other Taxes	Company Records	12,519
1510	Fixed Charges	Company Records	16,183
1520	IRS Income Adjustments	Company Records	1,926
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	2,646
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	24,062
1690	Total Plant-In-Service	Company Records	1,226,294
1790	Total Other Investment	Company Records	12,151
1890	Total Reserves	Company Records	647,307
1910	Average Net Investment	Line 1690+1790-1890	591,138
1915	Net Return	Line 1910 x 11.25%	66,503

* Source: 4th Quarter 1996 ARMIS 43-01 Report, Table I, filed April 1, 1997.

BELL ATLANTIC - SOUTH

BFP FROM SEPARATIONS

(\$000's)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,266,305
1040	Miscellaneous Revenues	Company Records	36,720
1060	Uncollectible Revenues	Company Records	9,857
1090	Net Revenues	Line 1020+1040-1060	1,293,167
1190	Total Operating Expenses	Company Records	926,086
1290	Other Operating Income/Loss	Company Records	345
1390	Total Non-Operating Items	Company Records	(2,480)
1490	Total Other Taxes	Company Records	61,407
1510	Fixed Charges	Company Records	52,695
1520	IRS Income Adjustments	Company Records	2,934
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	7,371
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	83,187
1690	Total Plant-In-Service	Company Records	4,067,695
1790	Total Other Investment	Company Records	75,189
1890	Total Reserves	Company Records	2,140,109
1910	Average Net Investment	Line 1690+1790-1890	2,002,775
1915	Net Return	Line 1910 x 11.25%	225,312

BELL ATLANTIC

EXHIBIT 16S-3
WORKPAPER 8-9A-3

BELL ATLANTIC - WASHINGTON, D.C., INC.

1996 BFP RESTATED FOR SEPARATIONS CHANGES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
=====	=====	=====	=====
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	26,145
1040	Miscellaneous Revenues	Company Records	4,658
1060	Uncollectible Revenues	Company Records	248
1090	Net Revenues	Line 1020+1040-1060	30,555
1190	Total Operating Expenses	Company Records	20,695
1290	Other Operating Income/Loss	Company Records	12
1390	Total Non-Operating Items	Company Records	(51)
1490	Total Other Taxes	Company Records	4,507
1510	Fixed Charges	Company Records	1,045
1520	IRS Income Adjustments	Company Records	72
1530	FCC Taxable Income Adjustments	Company Records	1
1540	ITC Amortization	Company Records	131
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	1,425
1690	Total Plant-In-Service	Company Records	79,351
1790	Total Other Investment	Company Records	1,300
1890	Total Reserves	Company Records	45,167
1910	Average Net Investment	Line 1690+1790-1890	35,484
1915	Net Return	Line 1910 x 11.25%	3,992

BELL ATLANTIC - MARYLAND, INC.

1996 BFP RESTATED FOR SEPARATIONS CHANGES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	213,131
1040	Miscellaneous Revenues	Company Records	6,736
1060	Uncollectible Revenues	Company Records	1,339
1090	Net Revenues	Line 1020+1040-1060	218,528
1190	Total Operating Expenses	Company Records	151,513
1290	Other Operating Income/Loss	Company Records	358
1390	Total Non-Operating Items	Company Records	(405)
1490	Total Other Taxes	Company Records	15,930
1510	Fixed Charges	Company Records	9,005
1520	IRS Income Adjustments	Company Records	519
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	1,034
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	14,143
1690	Total Plant-In-Service	Company Records	686,413
1790	Total Other Investment	Company Records	13,661
1890	Total Reserves	Company Records	364,929
1910	Average Net Investment	Line 1690+1790-1890	335,145
1915	Net Return	Line 1910 x 11.25%	37,704

BELL ATLANTIC - VIRGINIA, INC.

1996 BFP RESTATED FOR SEPARATIONS CHANGES
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	212,187
1040	Miscellaneous Revenues	Company Records	4,600
1060	Uncollectible Revenues	Company Records	1,137
1090	Net Revenues	Line 1020+1040-1060	215,651
1190	Total Operating Expenses	Company Records	152,475
1290	Other Operating Income/Loss	Company Records	75
1390	Total Non-Operating Items	Company Records	(438)
1490	Total Other Taxes	Company Records	9,178
1510	Fixed Charges	Company Records	10,433
1520	IRS Income Adjustments	Company Records	(172)
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	1,372
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	13,995
1690	Total Plant-In-Service	Company Records	725,693
1790	Total Other Investment	Company Records	17,239
1890	Total Reserves	Company Records	382,797
1910	Average Net Investment	Line 1690+1790-1890	360,135
1915	Net Return	Line 1910 x 11.25%	40,515