

BELL ATLANTIC

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

BELL ATLANTIC - WEST 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	69,666
1040	Miscellaneous Revenues	Company Records	1,384
1060	Uncollectible Revenues	Company Records	362
1090	Net Revenues	Line 1020+1040-1060	70,688
1190	Total Operating Expenses	Company Records	50,936
1290	Other Operating Income/Loss	Company Records	20
1390	Total Non-Operating Items	Company Records	(29)
1490	Total Other Taxes	Company Records	4,818
1510	Fixed Charges	Company Records	2,739
1520	IRS Income Adjustments	Company Records	213
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	459
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	3,900
1690	Total Plant-In-Service	Company Records	239,735
1790	Total Other Investment	Company Records	3,456
1890	Total Reserves	Company Records	144,695
1910	Average Net Investment	Line 1690+1790-1890	98,496
1915	Net Return	Line 1910 x 11.25%	11,081

BELL ATLANTIC

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

BELL ATLANTIC - DELAWARE, 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	31,265
1040	Miscellaneous Revenues	Company Records	393
1060	Uncollectible Revenues	Company Records	553
1090	Net Revenues	Line 1020+1040-1060	31,105
1190	Total Operating Expenses	Company Records	23,255
1290	Other Operating Income/Loss	Company Records	(38)
1390	Total Non-Operating Items	Company Records	(137)
1490	Total Other Taxes	Company Records	356
1510	Fixed Charges	Company Records	1,333
1520	IRS Income Adjustments	Company Records	28
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	181
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	2,020
1690	Total Plant-In-Service	Company Records	105,242
1790	Total Other Investment	Company Records	2,041
1890	Total Reserves	Company Records	57,749
1910	Average Net Investment	Line 1690+1790-1890	49,534
1915	Net Return	Line 1910 x 11.25%	5,573

BELL ATLANTIC

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

BELL ATLANTIC - NEW JERSEY, 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	318,237
1040	Miscellaneous Revenues	Company Records	10,410
1060	Uncollectible Revenues	Company Records	3,082
1090	Net Revenues	Line 1020+1040-1060	325,565
1190	Total Operating Expenses	Company Records	235,794
1290	Other Operating Income/Loss	Company Records	(8)
1390	Total Non-Operating Items	Company Records	(995)
1490	Total Other Taxes	Company Records	14,766
1510	Fixed Charges	Company Records	12,453
1520	IRS Income Adjustments	Company Records	360
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	1,612
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	20,752
1690	Total Plant-In-Service	Company Records	1,043,534
1790	Total Other Investment	Company Records	26,410
1890	Total Reserves	Company Records	578,926
1910	Average Net Investment	Line 1690+1790-1890	491,017
1915	Net Return	Line 1910 x 11.25%	55,239

BELL ATLANTIC

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

BELL ATLANTIC - PENNSYLVANIA, 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	366,470
1040	Miscellaneous Revenues	Company Records	9,024
1060	Uncollectible Revenues	Company Records	3,268
1090	Net Revenues	Line 1020+1040-1060	372,226
1190	Total Operating Expenses	Company Records	273,261
1290	Other Operating Income/Loss	Company Records	(68)
1390	Total Non-Operating Items	Company Records	(465)
1490	Total Other Taxes	Company Records	12,705
1510	Fixed Charges	Company Records	16,382
1520	IRS Income Adjustments	Company Records	1,951
1530	FCC Taxable Income Adjustments	Company Records	0
1540	ITC Amortization	Company Records	2,680
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	22,600
1690	Total Plant-In-Service	Company Records	1,241,860
1790	Total Other Investment	Company Records	12,365
1890	Total Reserves	Company Records	684,818
1910	Average Net Investment	Line 1690+1790-1890	569,407
1915	Net Return	Line 1910 x 11.25%	64,058

BELL ATLANTIC

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

BELL ATLANTIC - SOUTH

1996 BFP RESTATED FOR SEPARATIONS CHANGES
(\$000's)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,237,101
1040	Miscellaneous Revenues	Company Records	37,205
1060	Uncollectible Revenues	Company Records	9,989
1090	Net Revenues	Line 1020+1040-1060	1,264,317
1190	Total Operating Expenses	Company Records	907,930
1290	Other Operating Income/Loss	Company Records	350
1390	Total Non-Operating Items	Company Records	(2,519)
1490	Total Other Taxes	Company Records	62,260
1510	Fixed Charges	Company Records	53,390
1520	IRS Income Adjustments	Company Records	2,971
1530	FCC Taxable Income Adjustments	Company Records	1
1540	ITC Amortization	Company Records	7,468
1550	FCC ITC Adjustment	Company Records	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	78,834
1690	Total Plant-In-Service	Company Records	4,121,828
1790	Total Other Investment	Company Records	76,471
1890	Total Reserves	Company Records	2,259,080
1910	Average Net Investment	Line 1690+1790-1890	1,939,219
1915	Net Return	Line 1910 x 11.25%	218,162

BELL ATLANTIC - WASHINGTON, D.C., INC.
PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	27,030
1040	Miscellaneous Revenues	Row 1040 of WP 8-9A-3	4,658
1060	Uncollectible Revenues	Row 1060 of WP 8-9A-3	248
1090	Net Revenues	Line 1020+1040-1060	31,440
1190	Total Operating Expenses	NOTE 1	20,565
1290	Other Operating Income/Loss	Row 1290 of WP 8-9A-3	12
1390	Total Non-Operating Items	Row 1390 of WP 8-9A-3	(51)
1490	Total Other Taxes	Row 1490 of WP 8-9A-3	4,507
1510	Fixed Charges	Row 1510 of WP 8-9A-3	1,045
1520	IRS Income Adjustments	Row 1520 of WP 8-9A-3	72
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9A-3	1
1540	ITC Amortization	Row 1540 of WP 8-9A-3	131
1550	FCC ITC Adjustment	Row 1550 of WP 8-9A-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	1,780
1690	Total Plant-In-Service	NOTE 1	86,009
1790	Total Other Investment	Row 1790 of WP 8-9A-3	1,300
1890	Total Reserves	NOTE 1	45,962
1910	Average Net Investment	Line 1690+1790-1890	41,347
1915	Net Return	Line 1910 x 11.25%	4,652

NOTE 1: (Corresponding row, column d, of WP 8-9A-1 + 1) x corresponding row, column A, of WP 8-9A-2.

BELL ATLANTIC - MARYLAND, INC.

PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	230,006
1040	Miscellaneous Revenues	Row 1040 of WP 8-9B-3	6,736
1060	Uncollectible Revenues	Row 1060 of WP 8-9B-3	1,339
1090	Net Revenues	Line 1020+1040-1060	235,403
1190	Total Operating Expenses	NOTE 1	166,907
1290	Other Operating Income/Loss	Row 1290 of WP 8-9B-3	358
1390	Total Non-Operating Items	Row 1390 of WP 8-9B-3	(405)
1490	Total Other Taxes	Row 1490 of WP 8-9B-3	15,930
1510	Fixed Charges	Row 1510 of WP 8-9B-3	9,005
1520	IRS Income Adjustments	Row 1520 of WP 8-9B-3	519
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9B-3	0
1540	ITC Amortization	Row 1540 of WP 8-9B-3	1,034
1550	FCC ITC Adjustment	Row 1550 of WP 8-9B-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	14,661
1690	Total Plant-In-Service	NOTE 1	712,497
1790	Total Other Investment	Row 1790 of WP 8-9B-3	13,661
1890	Total Reserves	NOTE 1	382,445
1910	Average Net Investment	Line 1690+1790-1890	343,713
1915	Net Return	Line 1910 x 11.25%	38,668

NOTE 1: (Corresponding row, column d, of WP 8-9B-1 + 1) x corresponding row, column A, of WP 8-9B-2.

BELL ATLANTIC - VIRGINIA, INC.

PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	233,354
1040	Miscellaneous Revenues	Row 1040 of WP 8-9C-3	4,600
1060	Uncollectible Revenues	Row 1060 of WP 8-9C-3	1,137
1090	Net Revenues	Line 1020+1040-1060	236,817
1190	Total Operating Expenses	NOTE 1	170,894
1290	Other Operating Income/Loss	Row 1290 of WP 8-9C-3	75
1390	Total Non-Operating Items	Row 1390 of WP 8-9C-3	(438)
1490	Total Other Taxes	Row 1490 of WP 8-9C-3	9,178
1510	Fixed Charges	Row 1510 of WP 8-9C-3	10,433
1520	IRS Income Adjustments	Row 1520 of WP 8-9C-3	(172)
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9C-3	0
1540	ITC Amortization	Row 1540 of WP 8-9C-3	1,372
1550	FCC ITC Adjustment	Row 1550 of WP 8-9C-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	14,957
1690	Total Plant-In-Service	NOTE 1	771,193
1790	Total Other Investment	Row 1790 of WP 8-9C-3	17,239
1890	Total Reserves	NOTE 1	412,425
1910	Average Net Investment	Line 1690+1790-1890	376,007
1915	Net Return	Line 1910 x 11.25%	42,301

NOTE 1: (Corresponding row, column d, of WP 8-9C-1 + 1) x corresponding row, column A, of WP 8-9C-2.

BELL ATLANTIC - WEST VIRGINIA, INC.
PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	71,159
1040	Miscellaneous Revenues	Row 1040 of WP 8-9D-3	1,384
1060	Uncollectible Revenues	Row 1060 of WP 8-9D-3	362
1090	Net Revenues	Line 1020+1040-1060	72,181
1190	Total Operating Expenses	NOTE 1	53,427
1290	Other Operating Income/Loss	Row 1290 of WP 8-9D-3	20
1390	Total Non-Operating Items	Row 1390 of WP 8-9D-3	(29)
1490	Total Other Taxes	Row 1490 of WP 8-9D-3	4,818
1510	Fixed Charges	Row 1510 of WP 8-9D-3	2,739
1520	IRS Income Adjustments	Row 1520 of WP 8-9D-3	213
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9D-3	0
1540	ITC Amortization	Row 1540 of WP 8-9D-3	459
1550	FCC ITC Adjustment	Row 1550 of WP 8-9D-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	3,551
1690	Total Plant-In-Service	NOTE 1	249,372
1790	Total Other Investment	Row 1790 of WP 8-9D-3	3,456
1890	Total Reserves	NOTE 1	160,090
1910	Average Net Investment	Line 1690+1790-1890	92,738
1915	Net Return	Line 1910 x 11.25%	10,433

NOTE 1: (Corresponding row, column d, of WP 8-9D-1 + 1) x corresponding row, column A, of WP 8-9D-2.

BELL ATLANTIC - DELAWARE, INC.

PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	30,212
1040	Miscellaneous Revenues	Row 1040 of WP 8-9E-3	393
1060	Uncollectible Revenues	Row 1060 of WP 8-9E-3	553
1090	Net Revenues	Line 1020+1040-1060	30,052
1190	Total Operating Expenses	NOTE 1	22,190
1290	Other Operating Income/Loss	Row 1290 of WP 8-9E-3	(38)
1390	Total Non-Operating Items	Row 1390 of WP 8-9E-3	(137)
1490	Total Other Taxes	Row 1490 of WP 8-9E-3	356
1510	Fixed Charges	Row 1510 of WP 8-9E-3	1,333
1520	IRS Income Adjustments	Row 1520 of WP 8-9E-3	28
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9E-3	0
1540	ITC Amortization	Row 1540 of WP 8-9E-3	181
1550	FCC ITC Adjustment	Row 1550 of WP 8-9E-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	2,024
1690	Total Plant-In-Service	NOTE 1	109,378
1790	Total Other Investment	Row 1790 of WP 8-9E-3	2,041
1890	Total Reserves	NOTE 1	61,815
1910	Average Net Investment	Line 1690+1790-1890	49,604
1915	Net Return	Line 1910 x 11.25%	5,580

NOTE 1: (Corresponding row, column d, of WP 8-9E-1 + 1) x corresponding row, column A, of WP 8-9E-2.

BELL ATLANTIC - NEW JERSEY, INC.

PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	347,136
1040	Miscellaneous Revenues	Row 1040 of WP 8-9F-3	10,410
1060	Uncollectible Revenues	Row 1060 of WP 8-9F-3	3,082
1090	Net Revenues	Line 1020+1040-1060	354,464
1190	Total Operating Expenses	NOTE 1	258,760
1290	Other Operating Income/Loss	Row 1290 of WP 8-9F-3	(8)
1390	Total Non-Operating Items	Row 1390 of WP 8-9F-3	(995)
1490	Total Other Taxes	Row 1490 of WP 8-9F-3	14,766
1510	Fixed Charges	Row 1510 of WP 8-9F-3	12,453
1520	IRS Income Adjustments	Row 1520 of WP 8-9F-3	360
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9F-3	0
1540	ITC Amortization	Row 1540 of WP 8-9F-3	1,612
1550	FCC ITC Adjustment	Row 1550 of WP 8-9F-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	22,829
1690	Total Plant-In-Service	NOTE 1	1,116,477
1790	Total Other Investment	Row 1790 of WP 8-9F-3	26,410
1890	Total Reserves	NOTE 1	617,598
1910	Average Net Investment	Line 1690+1790-1890	525,289
1915	Net Return	Line 1910 x 11.25%	59,095

NOTE 1: (Corresponding row, column d, of WP 8-9F-1 + 1) x corresponding row, column A, of WP 8-9F-2.

BELL ATLANTIC - PENNSYLVANIA, INC.

PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	389,293
1040	Miscellaneous Revenues	Row 1040 of WP 8-9G-3	9,024
1060	Uncollectible Revenues	Row 1060 of WP 8-9G-3	3,268
1090	Net Revenues	Line 1020+1040-1060	395,049
1190	Total Operating Expenses	NOTE 1	298,565
1290	Other Operating Income/Loss	Row 1290 of WP 8-9G-3	(68)
1390	Total Non-Operating Items	Row 1390 of WP 8-9G-3	(465)
1490	Total Other Taxes	Row 1490 of WP 8-9G-3	12,705
1510	Fixed Charges	Row 1510 of WP 8-9G-3	16,382
1520	IRS Income Adjustments	Row 1520 of WP 8-9G-3	1,951
1530	FCC Taxable Income Adjustments	Row 1530 of WP 8-9G-3	0
1540	ITC Amortization	Row 1540 of WP 8-9G-3	2,680
1550	FCC ITC Adjustment	Row 1550 of WP 8-9G-3	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	21,731
1690	Total Plant-In-Service	NOTE 1	1,275,391
1790	Total Other Investment	Row 1790 of WP 8-9G-3	12,365
1890	Total Reserves	NOTE 1	732,687
1910	Average Net Investment	Line 1690+1790-1890	555,069
1915	Net Return	Line 1910 x 11.25%	62,445

NOTE 1: (Corresponding row, column d, of WP 8-9G-1 + 1) x corresponding row, column A, of WP 8-9G-2.

BELL ATLANTIC - SOUTH

PROJECTED PRELIMINARY REVENUE REQUIREMENT 1997/98
FOR BFP
(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	BFP (A)
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,328,189
1040	Miscellaneous Revenues	Addition of Row 1040 for Workpaper 8-9A-G-4	37,205
1060	Uncollectible Revenues	Addition of Row 1060 for Workpaper 8-9A-G-4	9,989
1090	Net Revenues	Line 1020+1040-1060	1,355,405
1190	Total Operating Expenses	Addition of Row 1190 for Workpaper 8-9A-G-4	991,308
1290	Other Operating Income/Loss	Addition of Row 1290 for Workpaper 8-9A-G-4	350
1390	Total Non-Operating Items	Addition of Row 1390 for Workpaper 8-9A-G-4	(2,519)
1490	Total Other Taxes	Addition of Row 1490 for Workpaper 8-9A-G-4	62,260
1510	Fixed Charges	Addition of Row 1510 for Workpaper 8-9A-G-4	53,390
1520	IRS Income Adjustments	Addition of Row 1520 for Workpaper 8-9A-G-4	2,971
1530	FCC Taxable Income Adjustments	Addition of Row 1530 for Workpaper 8-9A-G-4	1
1540	ITC Amortization	Addition of Row 1540 for Workpaper 8-9A-G-4	7,468
1550	FCC ITC Adjustment	Addition of Row 1550 for Workpaper 8-9A-G-4	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	81,533
1690	Total Plant-In-Service	Addition of Row 1690 for Workpaper 8-9A-G-4	4,320,317
1790	Total Other Investment	Addition of Row 1790 for Workpaper 8-9A-G-4	76,471
1890	Total Reserves	Addition of Row 1890 for Workpaper 8-9A-G-4	2,413,022
1910	Average Net Investment	Line 1690+1790-1890	1,983,766
1915	Net Return	Line 1910 x 11.25%	223,174

NOTE 1: (Corresponding row, column d, of WP 8-9A-1 + 1) x corresponding row, column A, of WP 8-9A-2.

BELL ATLANTIC

WORKPAPER 8-9A-5

BELL ATLANTIC - WASHINGTON, DC, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98

(000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 1	15	Line 4 Col B * Line 1 Col A	14
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 2	2	Line 4 Col B * Line 2 Col A	2
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 3	38,549	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	36,994
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	96.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	17	Lines 1 + 2	16

BELL ATLANTIC

WORKPAPER 8-98-5

BELL ATLANTIC - MARYLAND, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 5	137	Line 4 Col B * Line 1 Col A	134
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 6	11	Line 4 Col B * Line 2 Col A	11
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 7	353,925	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	345,558
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	98.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	148	Lines 1 + 2	145

BELL ATLANTIC

WORKPAPER 8-9C-5

BELL ATLANTIC - VIRGINIA, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	-----	-----	-----	-----
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 9	42	Line 4 Col B * Line 1 Col A	41
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 10	(15)	Line 4 Col B * Line 2 Col A	(15)
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 11	379,028	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	368,317
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	97.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	27	Lines 1 + 2	26

BELL ATLANTIC

WORKPAPER 8-90-5

BELL ATLANTIC - WEST VIRGINIA, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	-----	-----	-----	-----
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 13	(19)	Line 4 Col B * Line 1 Col A	(18)
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 14	2	Line 4 Col B * Line 2 Col A	2
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 15	106,011	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	103,243
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	97.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	(17)	Lines 1 + 2	(16)

BELL ATLANTIC

WORKPAPER 8-9E-5

BELL ATLANTIC - DELAWARE, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 17	(1)	Line 4 Col B * Line 1 Col A	(1)
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 18	0	Line 4 Col B * Line 2 Col A	0
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 19	52,230	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	51,116
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	98.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	(1)	Lines 1 + 2	(1)

BELL ATLANTIC

WORKPAPER 8-9F-5

BELL ATLANTIC - NEW JERSEY, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 21	139	Line 4 Col B * Line 1 Col A	133
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 22	0	Line 4 Col B * Line 2 Col A	0
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 23	525,733	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	506,408
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	96.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	139	Lines 1 + 2	133

BELL ATLANTIC

WORKPAPER 8-9G-5

BELL ATLANTIC - PENNSYLVANIA, INC.
 DISTRIBUTION OF EXCESS DEFERRED TAXES
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 25	122	Line 4 Col B * Line 1 Col A	118
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6, Ln 26	(39)	Line 4 Col B * Line 2 Col A	(38)
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 3-6, Ln 27	607,340	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	591,138
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	97.00%
5. Total Excess Deferred Tax Change	Lines 1 + 2	83	Lines 1 + 2	80

BELL ATLANTIC

EXHIBIT 16S-3
WORKPAPER 8-9H-5

BELL ATLANTIC - SOUTH
DISTRIBUTION OF EXCESS DEFERRED TAXES
TO THE BASE FACTOR PORTION (BFP)
FOR 97/98
(000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Excess Deferred Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 3-6	435	Line 4 Col B * Line 1 Col A	421
2. Excess Deferred Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 3-6	(39)	Line 4 Col B * Line 2 Col A	(38)
3. Average Net Investment (ANI)		NA		NA
4. Percentage of ANI to Common Line		NA		NA
5. Total Excess Deferred Tax Change	Lines 1 + 2	396	Lines 1 + 2	383

BELL ATLANTIC

WORKPAPER 8-9A-6

BELL ATLANTIC - WASHINGTON, DC, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 1	4	Line 4 Col B * Line 1 Col A	4
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 2	33	Line 4 Col B * Line 2 Col A	32
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 3	38,549	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	36,994
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	96.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	37	Lines 1 + 2	36

BELL ATLANTIC

WORKPAPER 8-9B-6

BELL ATLANTIC - MARYLAND, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 5	(1)	Line 4 Col B * Line 1 Col A	(1)
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 6	(6)	Line 4 Col B * Line 2 Col A	(6)
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 7	353,925	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	345,558
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	98.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	(7)	Lines 1 + 2	(7)

BELL ATLANTIC

WORKPAPER 8-9C-6

BELL ATLANTIC - VIRGINIA, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 9	(2)	Line 4 Col B * Line 1 Col A	(2)
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 10	(39)	Line 4 Col B * Line 2 Col A	(38)
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 11	379,028	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	368,317
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	97.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	(41)	Lines 1 + 2	(40)

BELL ATLANTIC

WORKPAPER 8-90-6

BELL ATLANTIC - WEST VIRGINIA, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 13	1	Line 4 Col B * Line 1 Col A	1
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 14	11	Line 4 Col B * Line 2 Col A	11
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 15	106,011	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	103,243
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	97.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	12	Lines 1 + 2	12