

STATE OF TENNESSEE

Office of the Attorney General



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September 17, 2001

Mr. Dale Grimes, Esq.
Bass, Berry & Sims PLC
315 Deadrick Street, Suite 2700
Nashville, Tennessee 37238-0002

Dear Mr. Grimes:

To assist in our investigation of United Telephone Company's ("United") application for an Adjustment in Rates and Charges, the Approval of Revised Tariffs and the Approval of Revised Service Regulations (TRA Docket No. 01-00451), please furnish two copies of the information itemized in the attachment to this letter.

Please comply with the following instructions for compiling the requested data:

- (1) Each of the response should begin by restating the item requested.
- (2) If several sheets are required to answer an item, each sheet should be appropriately labeled and indexed, for example, Item 1(a), Sheet 1 of 4.
- (3) Please respond fully to the request even if the data has been partially supplied in prior filings or dockets. It is requested that the information be submitted to this office at P.O. Box 20207, Nashville, Tennessee, 37202-0207.

According to the amended procedural schedule, your responses are due by September 24, 2001. If you need clarification of any attached request, please contact Mr. Terry Buckner at (615) 741-8727 before furnishing the response.

Sincerely,

Vance L. Broemel

Vance Broemel
Consumer Advocate and Protection Division

P 9/24/01

65. Please provide all workpapers and calculations supporting the amounts on Enoch Exhibit 10 and Revised Enoch Exhibit 10 for "Local Access" for the years 2001-2002.
66. Please provide all workpapers and calculations supporting the amounts on Enoch Exhibit 10 and Revised Enoch Exhibit 10 for "Long Distance Revenues" for the years 2001-2002. Define what is the business reason for this amount, why it is negative and should it be an expense?
67. If "Basic Area Revenue" is forecasted to decline by nearly \$500,000 from the amounts on Enoch Exhibit 10 to Revised Enoch Exhibit 10, then why does "Uncollectible Revenue" remain constant?
68. Please provide an updated response to Item 9 of the June 14, 2001 Information Request, page 2 of 40 which reconciles to Revised Enoch Exhibit 10.
69. Please provide the supporting calculations by exchange for all revenue amounts using present rates and proposed rates shown in Revised Enoch Exhibit 9.
70. Please provide an updated response to Item 21 of the June 14, 2001 Information Request, page 2 of 40 which reconciles to Revised Enoch Exhibit 10.

cc: David Waddell, Executive Secretary, TRA
Herb Bivens, General Manager

**State of Tennessee
Office of the Attorney General
Consumer Advocate and Protection Division
Response to Information Request Dated September 17, 2001**

TRA Docket No. 01-00451

65. Please provide all workpapers and calculations supporting the amounts on Enoch Exhibit 10 and Revised Enoch Exhibit 10 for "Local Access" for the years 2001-2002.

The original Exhibit 10 failed to include the customer credit for 2002 under present or proposed rates. The customer credit/Local Access amount of \$267,215 for 2001 in the original Exhibit was incorrectly calculated in the final preparation of the Exhibit. The amount should have been \$381,226 based on a 7% growth rate applied to the 2000 balance. The amounts for 2001-2002 in the revised Exhibit 10 was based on the actual revenue for the five months ended May 31, 2001 as annualized to \$373,879 for 2001 and \$400,051 for 2002 using the 7% growth factor. The 7% growth factor is based on the yearly totals for the years 1998-2000 of \$309,512, \$334,478 and \$361,418 respectively.

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66. Please provide all workpapers and calculations supporting the amounts on Enoch Exhibit 10 Revised Enoch Exhibit 10 for "Long Distance Revenues" for years 2001-2002. Define what is the business reason for this amount, why it is negative and should it be an expense?

The "Long Distance Revenue" amount listed on the original Exhibit 10 reflected positive revenue \$15,000 for 2001-2002 under present and proposed rates. In preparing the Exhibit, the six accounts that comprise the revenue class reflected a negative total for 1998-2000. The small positive balance of \$15,000 was included rather than a negative revenue amount.

The amount of "Long Distance Revenue" on the Revised Exhibit 10 is based on the total of the five months ended May 31, 2001 totals for the six accounts of \$46,712 annualized to \$112,110 for a full year. This amount was included for both 2001 and 2002 which was believed to be a conservative approach for 2002, the attrition year.

The six accounts comprising this revenue class records the purchase of long distance toll from other long distance companies and billings to customers for the long distance toll. All of the activity for these transactions is recorded monthly as long distance is purchased and subsequently billed to customers. There are time lags between the payment and billing that creates a negative position for the accounts aggregated. Since the accounts are positioned in the chart of accounts with the revenue and expense accounts, they are closed each year in closing the revenue and expense to retained earnings. Since the accounts aggregated for each year resulted in a negative total, it is believed that the negative amount annualized in the preparation of Revised Exhibit 10 is either correct or if improper would reduce another revenue class or be reclassified to an expense classification.

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67. If “Basic Area Revenue” is forecasted to decline by nearly \$500,000 from the amounts on Enoch Exhibit 10 to Revised Enoch Exhibit 10, then why does “Uncollectible Revenue” remain constant?

The amount for “Uncollectible Accounts” was calculated based on all revenues earned by the Company not just Basic Area Revenue. The amount for 2002 was not changed from the original Exhibit at \$141,022 for the revenues under proposed rates since the total revenues changed less than \$50,000 for total revenue under proposed rates on the original and revised Exhibit 10. The amount for 2002 under present rates is probably overstated slightly in retrospect.

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68. Please provide an updated response to Item 9 of the June 14, 2001 Information Request, page 2 of 40 which reconciles to Revised Enoch Exhibit 10.

UNITED TELEPHONE COMPANY, INC.
REVENUE FORECAST FOR THE YEARS 2000, 2001 and 2002

ITEM NO. 68

PAGE 2 OF 2

	ACCOUN	ACTUAL			ESTIMATED		PRESENT RATES		PROPOSED
	#	1998	1999	2000	GROW	%	2001	2002	RATES
									2002
REVENUES									
LOCAL REVENUES									
BASIC AREA REVENUE	50010000	2,014,137	2,193,990	2,430,839	1.0984	8%	1,978,765	2,052,372	2,630,465
LOCAL ACCESS	50011000	(309,512)	(334,478)	(361,418)	1.0784	7%	(373,879)	(400,051)	
OPTIONAL EXTENDED AREA REVENUE	50021000	585,852	723,533	847,298	1.1786	15%	915,500	1,052,825	1,052,825
OPTIONAL REVENUE - VOICE MAIL	50021100	32,591	44,692	58,007	1.2863	25%	61,655	77,069	77,069
OTHER LOCAL EXCHANGE REVENUE									
SERVICE ORDERS	50600000	161,064	139,132	149,783					
FOREIGN LIST	50601000		10,963	11,097					
SERVICE ORDERS & FOREIGN LIST		161,064	150,095	160,880	1.0225	10%	131,400	144,540	325,170
OTHER LOCAL REVENUE	50100000	2,511	1,169	956	0.6186				
TOTAL LOCAL REVENUES		2,486,643	2,779,001	3,136,562			2,713,441	2,926,755	4,085,529
ACCESS REVENUES									
NETWORK ACCESS - INTERSTATE	50800000	533,402	578,117	621,436	1.0758	6%	644,000	682,640	682,640
ACCESS REVENUE - PAYPHONE	50801000	633	2,285	2,177	1.2818	10%	2,004	2,204	2,204
SWITCHED ACCESS - INTERSTATE	50821000	2,399,595	2,377,821	2,468,873	1.0221	2%	2,566,132	2,617,455	2,617,455
SPECIAL ACCESS - INTERSTATE	50830000	94,238	60,075	99,918	1.1791	9%	125,745	137,062	137,062
SWITCHED ACCESS - INTRASTATE	50840000	2,066,029	2,248,912	2,861,513	1.1962	nil	2,920,882	2,921,000	2,921,000
SPECIAL ACCESS - INTRASTATE	50841000			171,548	3.0000	9%	210,133	229,045	229,045
TOTAL ACCESS REVENUES		5,093,897	5,267,210	6,225,465			6,468,896	6,589,406	6,589,406
LONG DISTANCE REVENUES									
LD MESSAGE - INTRA	51001000	(5,684)	24,755	24,694					
LD MESSAGE - INTER	51002000	32,083		(39,520)					
LD REV UTCLD IN WATTS	51111000	685	134	(36)					
LD REV ATT INWARD WATTS	51112000		63	(697)					
LD REV ATT OUTWARD WATTS	51121000	1,866	1,728	1,653					
OTHER LONG DISTANCE REVENUE	51600000	(1,768)	(1,927)	(291)					
		27,182	24,753	(14,197)			(112,110)	(112,110)	(112,110)
MISCELLANEOUS REVENUES									
DIRECTORY REVENUE									
ADVERTISING & SALES	52301000	32,043	23,626	25,639					
EXTRA LISTING	52302000	1,215	1,210	1,150					
TOTAL DIRECTORY		33,258	24,836	26,789	0.9468	2%	28,850	29,427	29,427
CABLE TV	52622000	8,724		6,423	1.2721				
NECA - INTRASTATE	52623100	15,978	21,262	29,815	1.3339	5%	70,865	74,408	74,408
NECA - INTERSTATE	52623200	49,164	56,796	31,985	0.6956	5%	18,912	19,858	19,858
CARRIER B&C INTERSTATE	52701000	183,489	151,058	166,844	0.9983	2%	144,047	146,928	146,928
CARRIER B&C INTRASTATE	52702000	544,676	585,735	531,053	0.9589	2%	440,800	449,616	449,616
OTHER MISCELLANEOUS REVENUE									
ATT CREDIT CARD	52620000	4,587	706	361					
TOTAL MISCELLANEOUS REVENUE		839,876	840,393	793,270			703,474	720,237	720,237
UNCOLLECTIBLE REVENUE		(126,472)	(89,072)	(93,915)			(128,255)	(141,022)	(141,022)
TOTAL OPERATING REVENUE		8,321,126	8,822,285	10,047,185			9,645,446	9,983,266	11,142,040

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Response to Information Request Dated September 17, 2001**

TRA Docket No. 01-00451

69. Please provide the supporting calculations by exchange for all revenue amounts using present rates and proposed rates shown in Revised Encoh Exhibit 9.

All of the data for the calculations is included on Exhibit 9 that is used to calculate the revenue under present and proposed rates. However, in preparing this response, it is apparent that Basic Area Revenue is understated by the customer credit for 2001 and 2002 under present rates.

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Response to Information Request Dated September 17, 2001**

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70. Please provide an updated response to Item 21 of the June 14, 2001 Information Request, page 2 of 40 which reconciles to Revised Enoch Exhibit 10.

UNITED TELEPHONE COMPANY, INC.										ITEM NO. 70					
OPERATING EXPENSE FORECAST FOR 2000, 2001and 2002										PAGE 2 OF 4					
ACCOUN #		ACTUAL		JUNE 30, 2000		ANNUALIZE 2000		ACTUAL 2000		GROWTH %		OPERATIONS FORECAST			
		1998		1999		2000		2000				2001		2002	
PLANT SPECIFIC															
MOTOR VEHICLE EXPENSE	61120000	(1,389)	(806)	354	708	(1,175)	1,700	3%	729	751					
OTHER WORK EQUIPMENT	61160000	33,604	29,603	15,629	31,258	31,145	(0,007)	3%	32,196	33,162					
LAND & BUILDING EXPENSE	61210000	4,314	4,942	7,098	14,196	10,809	0,449	5%	14,906	15,651					
LAND & BUILDING - JANITOR	61211000	9,903	14,063	6,890	13,780	15,587	0,087	5%	14,469	15,192					
LAND & BUILDING - ELECTRIC	61212000	12,248	15,205		-	7,976		5%							
LAND & BUILDING - WATER	61213000	252	605	664	1,328	801	0,452	5%	1,394	1,464					
LAND & BUILDING - GAS	61214000	295	381	237	474	380	0,191	5%	498	523					
LAND & BUILDING - MISC	61215000	10,321	13,847	1,531	3,062	3,812	(1,964)	5%	3,215	3,376					
LAND & BUILDING - MOWING	61216000	6,389	4,265	4,179	8,358	7,608	0,242	5%	8,776	9,215					
LAND & BUILDING - GARBAGE	61217000	1,927	3,366	1,634	3,268	3,497	0,127	5%	3,431	3,603					
LAND & BUILDING - SEWER	61218000	365	845	298	596	480	(0,010)	5%	626	657					
FURNITURE EXPENSE	61220000		105	324	648	368	0,613	5%	680	714					
OFFICE EQUIPMENT EXPENSE	61231000	709	1,291	269	538	2,104	(0,572)	5%	565	593					
COMPANY COMM EQUIP	61232000	144		195	390	195	0,544	5%	410	430					
GENERAL PURPOSE COMP. EXP	61240000	2,799	5,838	4,192	8,384	5,994	0,323	5%	8,803	9,243					
GENERAL PURPOSE COMP. - ANNUAL	61241000	41,443	42,862	15,940	31,880	38,799	(0,215)	5%	33,474	35,148					
GENERAL PURPOSE COMP. - CADTEL	61243000	5,000	6,754	13,849	27,698	19,836	0,525	5%	29,083	30,537					
DIGITAL SWITCHING - NOLENSVILLE	62121000	23,450	12,388	29,955	59,910	54,265	0,467	8%	64,703	69,879					
DIGITAL SWITCHING - BELFAST	62121100	4,598	2,045	4,323	8,646	4,692	0,411	8%	9,338	10,085					
DIGITAL SWITCHING - CONCORD	62121200	6,149	3,831	1,156	2,312	2,009	(0,772)	8%	2,497	2,697					
DIGITAL SWITCHING - HKRY DOWNS	62121300	7,634	2,177	765	1,530	2,672	(1,471)	8%	1,652	1,785					
DIGITAL SWITCHING - GILES/COLLEGE GROVE	62121400	1,437	1,882	7,053	14,106	8,324	0,588	8%	15,234	16,453					
DIGITAL SWITCHING - DEER POINT	62121500	1,400	1,945	1,642	3,284	2,258	0,327	8%	3,547	3,830					
DIGITAL SWITCHING - CANEY	62121600	2,793	10,266	2,879	5,758	9,128	(0,089)	8%	6,219	6,716					
DIGITAL SWITCHING - RAUS	62121700	172	195	732	1,464	1,025	0,583	8%	1,581	1,708					
DIGITAL SWITCHING - CHAPEL HILL	62123000	111,187	82,089	31,608	63,216	66,630	(0,352)	8%	68,273	73,735					
DIGITAL SWITCHING - ESTILL SPRINGS	62125000	17,620	8,242	3,378	6,756	8,409	(0,609)	8%	7,296	7,880					
DIGITAL SWITCHING - UNIONVILLE	62126000	10,969	5,955	9,129	18,258	15,556	0,358	8%	19,719	21,296					
DIGITAL SWITCHING - COLLEGE GROVE	62127000	3,333	2,845	597	1,194	1,025	(1,058)	8%	1,290	1,393					
DIGITAL SWITCHING - FOSTERVILLE	62128000	31,176	2,352	1,644	3,288	5,380	(2,732)	8%	3,551	3,835					
DIGITAL SWITCHING - FLAT CREEK	62129000	2,194	4,135	3,498	6,996	5,091	0,365	8%	7,556	8,160					
DIGITAL SWITCHING - LNP	62129100		570	407	814	411	0,433	8%	879	949					
DIGITAL EXP. - EDUCATION	92129999	17,706	9,927	11,388	22,776	21,230	0,262	8%	24,598	26,566					
TRUNK CARRIER EXPENSE	62320000	12,529	22,578	23,538	47,076	53,808	0,418	10%	51,784	56,962					
SUBSCRIBER CARRIER EXPENSE	62321000	64,563	121,803	36,424	72,848	57,394	(0,186)	5%	76,490	80,315					
SUBSCRIBER CARRIER EXP/DIGITAL	62324000	18,154	66,426	17,552	35,104	30,764	(0,136)	5%	36,859	38,702					
CIRCUIT EQUIP/MULTIPLER	62325000		1,234	667	1,334	667	0,358	5%	1,401	1,471					
POLE EXPENSE	64110000	210,308	382,621	144,933	289,866	283,246	(0,015)	5%	304,359	319,577					
POLE EXPENSE - JOINT USE	64111000	119,129	130,559	60,000	120,000	120,105	(0,027)	5%	126,000	132,300					
AERIAL CABLE EXPENSE	64210000	306,002	290,549	109,712	219,424	222,149	(0,240)	5%	230,395	241,915					
AERIAL CABLE - JOINT USE	64211000	(180)	(2,456)	5,300	10,600	7,691	0,750	5%	11,130	11,687					
AERIAL CABLE - RAILROAD	64212000	1,785	10,283	300	600	1,485	(6,038)	5%	630	662					
AERIAL CABLE - FIBER OPTIC	64213000	6,419	9,185	765	1,530	16,523	(2,733)	5%	1,607	1,687					
AERIAL CABLE - DROP EXP.	64216000	258,618	241,138	103,869	207,738	206,010	(0,135)	5%	218,125	285,563					
BURIED CABLE EXPENSE	64230000	2,537	3,270	71	142	1,740	(12,965)	5%	149	157					
BURIED CABLE - DROP EXP	64234000	5,289	14,718	6,727	13,454	16,859	0,171	5%	14,127	14,833					
AERIAL WIRE EXPENSE	64310000	18,976	13,871	3,021	6,042	8,448	(1,145)	5%	6,344	6,661					
CONDUIT SYSTEM EXPENSE	64410000		4,264			268									
OTHER PLANT SPECIFIC			167												
TOTAL PLANT SPECIFIC										1,394,271	1,604,220	696,316	1,392,632	1,383,478	(0,051)
														1,470,587	1,609,718

UNITED TELEPHONE COMPANY, INC.										ITEM NO. 70	
OPERATING EXPENSE FORECAST FOR 2000, 2001 and 2002										PAGE 3 OF 4	
PLANT NONSPECIFIC											
ALLOCATION OF NONSPECIFIC - DEREG	65100000	(12,752)	(14,458)	(9,115)	(18,230)	(19,683)	0.169	8%	(19,688)	(21,263)	
PROVISIONING (ORDER/ISSUE STK)	65120000	34,635	34,015	18,118	36,236	35,772	0.035	5%	38,048	39,950	
PROVISIONING - WAREHOUSE	65121000	43,211	40,388	17,349	34,698	36,895	(0.136)	5%	36,433	38,255	
POWER EXPENSE	65310000	65,404	71,507	42,212	84,424	82,982	0.126	8%	91,178	98,472	
NETWORK ADMINISTRATION	65320000	69,123	109,764	67,699	135,398	145,243	0.226	10%	148,938	163,832	
PLANT OPERATIONS ADMINISTRATION	65340000	34,635	33,886	18,118	36,236	35,775	0.036	5%	38,048	39,950	
PLANT OPERATIONS - TRAINING	65342000	11,111	10,090	5,737	11,474	8,168	0.051	5%	12,048	12,650	
ENGINEERING EXPENSE	65350000	8,705	46,682	2,527	5,054	2,902	(2.986)	5%	5,307	5,572	
ENGINEERING EXPENSE - MISC SUPPLIES	65351000	850	59		-						
ENGINEERING - CO TOLL	65352000	9,546	18,291	6,445	12,890	12,344	(0.053)	5%	13,535	14,211	
TOTAL PLANT NONSPECIFIC		264,468	350,224	169,090	338,180	340,398	0.061		363,845	391,629	
DEPRECIATION & AMORTIZATION											
DEPRECIATION - PLANT IN SERVICE	65610000	1,167,317	1,281,440	673,083	1,559,568	1,569,325	0.143		\$ 2,110,457	\$ 2,812,037	
DEPRECIATION - DEFERRED COE	65612000	241,426	241,425	122,096	244,192	244,191	0.008				
AMORTIZATION EXPENSE	65650000/	15,898	15,898	39	78	75	(135.214)		321,076	321,076	
TOTAL DEPRECIATION & AMORTIZATION		1,424,641	1,538,763	795,218	1,803,838	1,813,591	0.119		\$ 2,431,534	\$ 3,133,113	
CUSTOMER OPERATIONS											
SERVICES - NON REGULATED	66200000	(29,210)	(26,160)	(24,028)	(48,056)	(52,367)	0.283	8%	(51,900)	(56,053)	
NUMBER SERVICES (ADV/DIRECTORY)	66220000	30,379	28,713	15,523	31,046	29,716	0.032	5%	21,190	22,885	
CUSTOMER OPER EXP/LM BERRY	66221000			81,865	163,730	122,104	0.667	8%	80,000	80,000	
NUMBER SERVICE		80,258	19,313		-						
OPERATOR EXPENSE	66222000	(19,159)	3,479	9,810	19,620	23,982	0.933	8%	60,000	138,000	
CALL COMPLETION	66223000	(54,142)	(109,558)	24,313	48,626	51,102	1.789	8%	52,516	56,717	
CUSTOMER SERVICES	66230000	359,306	450,823	233,557	467,114	478,580	0.089	8%	504,483	544,842	
OFFICE SUPPLIES	66231000	52,607	50,967	25,819	51,638	59,747	(0.002)	5%	54,220	56,931	
TRAINING	66231100	292	208	99	198	15,308	(0.175)	5%	208	218	
OCTEL LEASE	66231200	58,354	70,394	28,741	57,482	51,228	(0.080)	5%	60,356	63,374	
OCTEL MAINTENANCE	66231300	5,347	230		-						
CONTRACTS	66232000	4,995	2,109	1,322	2,644	425	(0.229)	5%	2,776	2,915	
PITNEY BOWES	66232200	9,407	22,149	14,101	28,202	31,738	0.294	8%	30,458	32,895	
TOLL	66233000	20,158	25,810	13,161	26,322	25,470	0.085	8%	28,428	30,702	
POSTAGE	66234000	74,576	79,707	40,506	81,012	70,360	0.032	5%	85,063	89,316	
COLLECTORS CREDIT CARD FEES	66239000	9,319	13,889	8,594	17,188	13,052	0.217	8%	18,563	20,048	
CUST OPER EXP - CREDIT CARD FEES	66239100			3,021	6,042	6,629	0.667	5%	6,344	6,651	
EDUCATION & TRAVEL	66239999	354	4,969	18,228	36,456	20,845	0.618	8%	39,372	42,522	
TOTAL CUSTOMER OPERATION EXPENSE		602,841	637,042	494,632	989,264	947,919	0.249		992,077	1,131,974	

UNITED TELEPHONE COMPANY, INC.
OPERATING EXPENSE FORECAST FOR 2000, 2001 and 2002

UNITED TELEPHONE COMPANY, INC.										ITEM NO. 70
OPERATING EXPENSE FORECAST FOR 2000, 2001 and 2002										PAGE 4 OF 4
CORPORATE OPERATIONS EXPENSE										
EXECUTIVE SALARIES	67110000	350,708	367,410	213,841	427,682	427,428	0.107	8%	461,897	498,848
EXECUTIVE OFFICER EXPENSES	67111000	70,464	65,058	26,804	53,608	54,383	(0.176)	8%	57,897	62,528
EXECUTIVE OFFICER - MEALS	67112000	5,226	4,469	3,387	6,774	6,115	0.190	8%	7,316	7,901
EXECUTIVE EXP. - PLANNING	67120000	7,844	14,520	8,505	17,010	9,942	0.228	5%	17,861	18,754
EXECUTIVE EXP. - NONREGULATED	67130000	(35,882)	(33,404)	(26,325)	(52,650)	(56,141)	0.228	8%	(56,862)	(61,411)
ACCOUNTING & FINANCE - WAGES	67210000	106,027	110,717	69,694	139,388	147,844	0.148	8%	150,539	162,582
ACCOUNTING & FINANCE - OFFICE SUPPLIES	67211000	2,082	1,788	2,940	5,880	2,958	0.447	8%	6,350	6,858
ACCOUNTING & FINANCE - AUDITING	67213000	14,130	14,170	15,133	15,133	16,633	0.043	8%	16,344	17,651
ACCOUNTING & FINANCE - TRAVEL & EDUC	67214000	5,184	3,536	8,398	16,796	12,542	0.494	8%	18,140	19,591
EXTERNAL RELATIONS - MISCELLANEOUS	67220000	23,110	79,570	53,207	106,414	126,124	0.345	8%	114,927	124,121
EXTERNAL RELATIONS - PUBLIC RELATIONS	67221000	11,552	10,419	5,355	10,710	11,241	(0.017)	5%	11,246	11,808
EXTERNAL RELATIONS - NEWSLETTER	67222000	71,082	83,473	50,119	100,238	95,141	0.153	8%	108,257	116,918
HUMAN RESOURCES - EQUAL OPPORTUNITY	67230000	605	1,814	3,184	6,368	3,378	0.540	5%	6,686	7,021
HUMAN RESOURCES - DUES	67234000	19,920	21,166	13,774	27,548	28,448	0.170	5%	28,925	30,372
HUMAN RESOURCES - UNIFORMS			6		-				-	-
INFORMATION MGMT - PROGRAMMING	67240000	32,780	37,441	17,701	35,402	38,131	0.005	5%	37,172	39,031
INFORMATION MGMT - EXPENSES	67241000	16,435	24,400	6,699	13,398	13,873	(0.349)	5%	14,068	14,771
LEGAL EXPENSE	67250000	29,992	16,432	8,761	17,522	21,784	(0.216)	5%	18,398	19,318
RESEARCH & DEVELOPMENT	67270000		4,499	1,440	2,880	1,565	0.146	5%	3,024	3,175
OTHER G & A - MISCELLANEOUS	67280000	8,903	27,086	1,534	3,068	6,065	(3.243)	5%	3,221	3,382
OTHER G & A - REL/PEN/HOSP	67281000		516	42	84		(1.381)	5%	88	93
OTHER G & A - INSURANCE	67281100	6,354	1,450	1,955	3,910		0.001	5%	4,106	4,311
OTHER G & A - AU PENSION	67281300		(8,915)	1,198	2,396	1,198	1.907	5%	2,516	2,642
OTHER G & A - 401(K)	67281400		1,477	(10)	(20)		25.283	8%	(22)	(23)
OTHER G & A - COFFEE	67282000	11	6	8	16		0.313	5%	17	18
OTHER G & A - MISC NONOPERATING	67283000	25	25			187			-	-
TOTAL CORPORATE OPERATIONS EXPENSE										
		746,552	849,129	487,344	974,688	968,839	0.121		1,032,110	1,110,259