

COMPETITIVE TELECOMMUNICATIONS SERVICE PROVIDERS

For the provision of (check all that apply):

- | | |
|---|---|
| <input type="checkbox"/> INTEREXCHANGE CARRIER
<input type="checkbox"/> Facilities Based
<input type="checkbox"/> Reseller
<input type="checkbox"/> Alternative Operator Services

<input type="checkbox"/> CELLULAR
<input type="checkbox"/> A-side
<input type="checkbox"/> B-side | <input type="checkbox"/> PAGING
<input type="checkbox"/> 1-way
<input type="checkbox"/> 2-way
<input type="checkbox"/> mobile

<input checked="" type="checkbox"/> COMPETITIVE ACCESS
<input type="checkbox"/> OTHER (Describe): |
|---|---|

ANNUAL REPORT

OF

Toledo Area Telecommunications Services, Inc.

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

5566 Southwyck Blvd.	Toledo	Lucas	Ohio	43614-1578
Address	City	County	State	Zip Code

(419) 385-8881

Phone: (Area Code) Number

same

(Address of principal business office at end of year)

TO THE PUBLIC UTILITIES COMMISSION OF OHIO



RECEIVED
MAY 01 1997
PUCO FISCAL

FOR THE

YEAR ENDED DECEMBER 31, 1996

Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

Brian Rex, Treasurer 5566 Southwyck Blvd., Toledo, OH 43614 (419) 866-7251

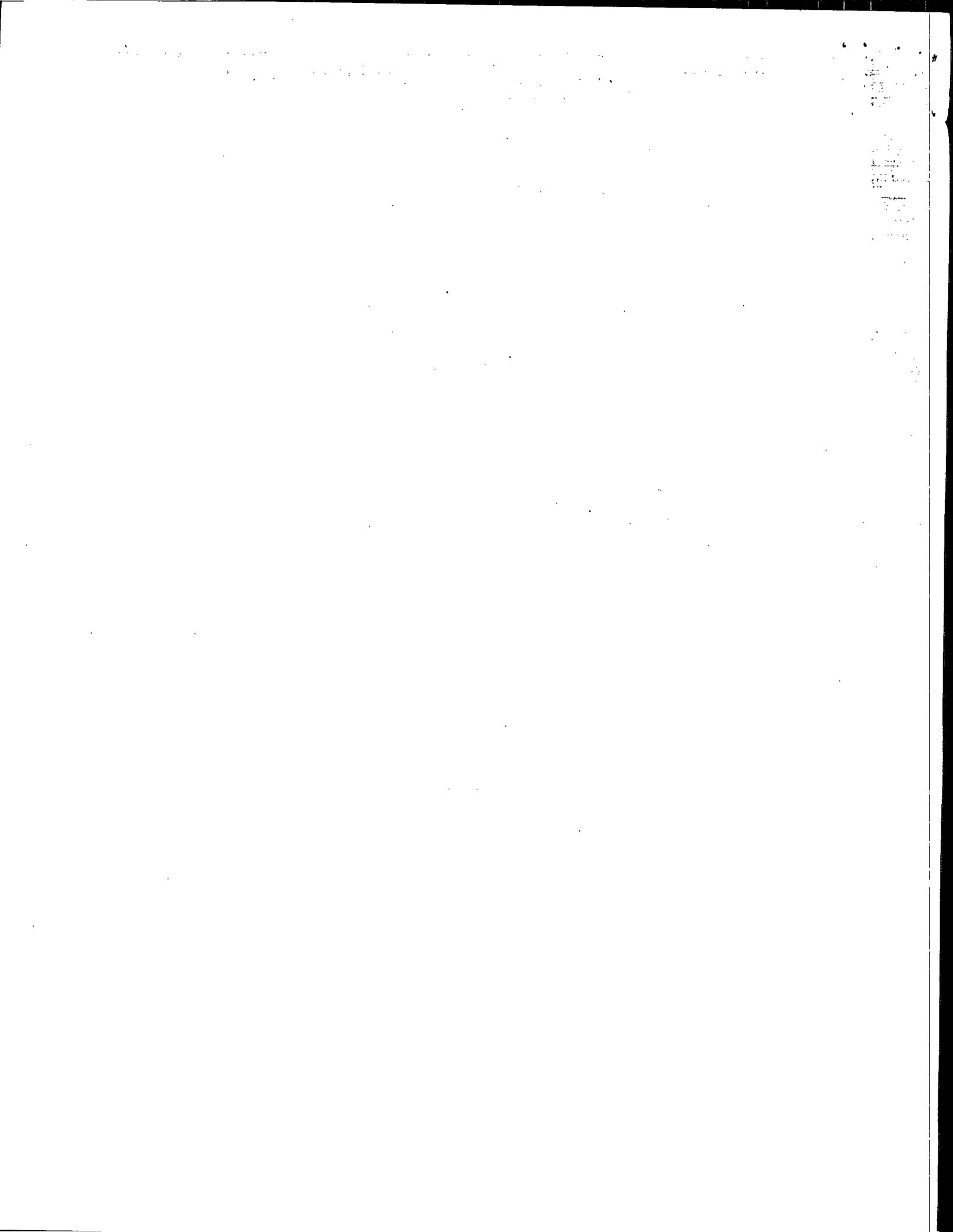


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GENERAL INSTRUCTIONS, DEFINITIONS, ETC.

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all competitive telecommunication service providers. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked.
3. If answers to an inquiry are given elsewhere in the report, incorporation of the information by reference is sufficient.
4. Customary abbreviations may be used except that the exact name of the respondent shall be shown in full on the "Title Page" and in the "Verification" page.
5. Where the space provided is insufficient for the required data or it is necessary or desirable to insert additional statements or schedules, the insert pages shall show the number and title of the schedule to which it pertains, as well as the name of the respondent and the year covered, and shall be on 8 1/2" x 11" durable paper.
6. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
7. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
8. The annual report shall be signed by a duly elected officer of the respondent and it shall be notarized.
9. "Operating" as used in this report refers to regulated operations while "Nonoperating" refers to nonregulated operations.

IDENTITY OF RESPONDENT

1. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.

Corporation

2. Date when operations began.

1/1/96

3. If a consolidated or merged company, give names of each such incident, date, and Commission authority. If a reorganized company, give name of original corporation.

N/A

4. If incorporated specify (a) Date of filing articles of incorporation, March 29, 1994
(b) State in which incorporated, Ohio

5. Commission Case Number granting operating authority and date issued.

Case No. 95-156-CT-ACE Dated March 17, 1995

6. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown Title Page; if so, give full particulars.

d.b.a. Buckeye TeleSystem

7. General description of service territory served by respondent.

The following counties: Lucas, Wood, Ottawa, Erie, Sandusky, Henry & Fulton

8. Number of locations within Ohio.

One

IMPORTANT CHANGES DURING THE YEAR

Report important changes of the types listed. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Changes in ownership or control (shareholders holding 5% or more of outstanding stock).
None
2. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.
None

SCHEDULE: 1

DIRECTORS, PROPRIETORS, PARTNERS			
1. Give the name of each director or proprietor. (For partnerships identify each partner, identify which are general or limited partners and show each partner's percent of interest.)			
Line No.	Name and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)
1	Allan Block Toledo, Ohio	3/29/94	12/31/96
2	David Huey Toledo, Ohio	3/29/94	12/31/96
3	James Dryden Toledo, Ohio	3/29/94	12/27/96
4	Paul Shryock Toledo, Ohio	3/29/94	12/31/96
5	Joseph Jensen Toledo, Ohio	12/28/96	12/31/96
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
(For corporations, show the data requested; for other forms of business organizations, show names of individuals holding comparable positions.)			
16	Name of Chairman of the Board	Allan Block	21 Treasurer Brad Mefferd
17	Name of Secretary of Board		22 Controller
18	President	James Dryden through 12/27/96; Joseph Jensen 12/28/96 to Present	
19	Vice-President	Paul Shryock	
20	Secretary	Fritz Byers	

Instructions:

Intrastate revenues billed on the company's behalf by another entity should not be included on this schedule if such revenue is included in the taxable receipts of the billing entity.

SCHEDULE: 2

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE) *		
Line No.	Item	Amount Ohio Intrastate
1	Operating and Miscellaneous Revenue - Wholesale Cellular Communications, Radio Common Carrier, Directory Revenue, Rent Revenue, Special Billings (revenue from work performed for others, rent revenue-nonoperating, return on regulated investment used to provide nonregulated products and services, etc.)	\$1,688
2	Other Revenue, Dividend and Interest Income, Gains From Disposition of Property - Operating and Nonoperating, Other Operating or Nonoperating Gains (foreign currency exchange or transfer, extinguishment of debt, company's share of earnings of affiliated company accounted for on equity method, income from sinking and other funds, etc.)	612
3	SUBTOTAL (1) + (2)	\$2,300
4	Earnings or receipts from sales to other public utilities for resale	()
5	TOTAL (3) + (4)	\$2,300
<p>* The gross earnings includes the entire earnings for business done by the company whether from the operation as a public utility or from any other business. Intrastate means originating and terminating in Ohio for paging operations. Intrastate is defined as those amounts billed to an Ohio account.</p>		

SCHEDULE: 3

**NAME, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS
TO RECEIVE ENTRIES AND ORDERS FROM THE DOCKETING DIVISION**

Thomas Dawson

Name

5566 Southwyck Blvd., Toledo, OH 43614-1578

Address

(419) 866-5802

Phone Number (Including Area Code)

**NAME ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE
SHOULD BE DIRECTED**

Brian Rex

Name

5566 Southwyck Blvd., Toledo, OH 43614-1578

Address

(419) 866-7218

Phone Number (Including Area Code)

TOLEDO AREA TELECOMMUNICATIONS SERVICES, INC.
1000 W. STATE ST., TOLEDO, OH 43604
TEL: (419) 253-1100 FAX: (419) 253-1101

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio
County of Lucas

Joseph Jensen makes oath and says that
(Insert here the name of the affiant.)

he is President
(Insert here the official title of deponent)

of Toledo Area Telecommunications Services, Inc.
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including Jan. 1, 1996, to and including Dec. 31, 1996


(Signature of affiant.)



VICKIE OPPERMAN
Notary Public, State of Ohio
My Commission Expires 3-1-99

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Page Number	Content
1 & 2	Taxpayer Identification
3 & 4	Schedule A - Balance Sheet
5 & 6	Schedule B - Plant and Other Tangible Property
7 - 10	Schedule C - Telecommunications Plant in Service
11 - 14	Schedule D - Taxable Telecommunications Plant in Service
15 & 16	Schedule E - Other Taxable Property
17 & 18	Schedule F1 - True Value of Central Office and Information Plant
19 & 20	Schedule F2 - True Value of Cable and Wire Plant
21 & 22	Schedule F3 - True Value of General Plant
23	Schedule G - Applications for Pollution Control Facility Exemption
24	Schedule H - Exempt Pollution Control Facilities
25	Schedule I - Other Exempt Property
26	Schedule J - Property Leased From Others
27	Blank
28	Schedule C1 - Telecommunications Plant in Service by Location
29	Schedule D1 - Taxable Telecommunications Plant in Service by Location
30	Declaration
--	Filing Information

TAXPAYER IDENTIFICATION

Name of taxpayer TOLEDO AREA TELECOMMUNICATIONS SERVICES, INC
(AS RECORDED WITH THE OHIO SECRETARY OF STATE)

Mailing address* ATTN: TREASURER
5566 SOUTHWYCK BLVD.
TOLEDO, OH 43614-1578

State of incorporation OHIO Date of incorporation MARCH 29, 1994

Charter No. 00868619 Fein 34-1782825

If incorporated in a state other than Ohio, give the date qualified to do business in Ohio N/A

Type of Entity: corporation unincorporated cooperative

Organized as a: for profit business not for profit business

Address of principal office 5566 SOUTHWYCK
TOLEDO, OH 43614-1578

Name, title and address of officers:

PRESIDENT - JAMES JENSEN 5566 SOUTHWYCK BLVD

VICE PRESIDENT - PAUL SHRYOCK TOLEDO, OH 43614

TREASURER - BRIAN REX - SAME

SECRETARY - BRADLEY MEFFERD - SAME

* This should be the mailing address for all assessments.

1. Do you have a license issued by the Federal Communications Commission? Yes ___ No
2. Are you required to file an Annual Report with the Federal Communications Commission? Yes ___ No
(If yes, submit a copy with this report.)
3. Are you required to file an Annual Report with the Public Utilities Commission of Ohio? Yes No ___
(If yes, submit a copy with this report.)
4. Do you have a business location in Ohio? Yes No ___
5. Do you have property in Ohio? Yes No ___
6. Did you own any real or tangible personal property that was not reflected on the books and records as of December 31 of the preceding year? Yes ___ No
7. If yes to No. 6, was the property physically located in Ohio as of December 31 of the preceding year?
Yes ___ No ___ N/A
8. Did you make any write downs to the cost of real or tangible personal property during the preceding year?
Yes ___ No
9. If yes to No. 8, was the property physically located in Ohio as of December 31 of the preceding year?
Yes ___ No ___ N/A
10. Did you sell any real or tangible personal property to a non-utility and lease the property back during the preceding year? Yes ___ No
11. If yes to No. 10, was the property physically located in Ohio as of December 31 of the preceding year?
Yes ___ No ___ N/A
12. Indicate the number of access lines in Ohio as of December 31 of the preceding year. -0-

Inquiries concerning the Annual Report should be directed to :

Name BRIAN REX

Address 5510 Southwyck Blvd,

Title TREASURER

Toledo, OH 43014-1578

Telephone No. 419-866-7251

Fax No. 419-866-7074

 If your response to Question 5 is "No" , you need only complete the Taxpayer Identification pages, provide a completed Schedule A (Balance Sheet), indicate "None" or "Not Applicable" (N/A) on the remaining schedules, and sign and date the Declaration Page. The completed Annual Report must be submitted to the Ohio Department of Taxation no later than March 1.

SCHEDULE A — BALANCE SHEET

Line No.	Account	Beginning Balance	Ending Balance	Increase (Decrease)
Assets and Other Debits				
1	1120 Cash and Equivalents	-0-	52,865	52,865
2	1130 Cash			
3	1140 Special Cash Deposits			
4	1150 Working Cash Advances			
5	1160 Temporary Investments			
6	1180 Telecommunications Accounts Receivable	-0-	975	975
7	1181 Accounts Receivable Allowance-Tele			
8	1190 Other Accounts Receivable			
9	1191 Accounts Receivable Allowance-Other			
10	1200 Notes Receivable			
11	1201 Notes Receivable Allowance			
12	1210 Interest and Dividends Receivable			
13	1220 Material and Supplies			
14	1280 Prepayments			
15	1290 Prepaid Rents			
16	1300 Prepaid Taxes			
17	1310 Prepaid Insurance	4,113	2,401	(1,712)
18	1320 Prepaid Directory Expenses			
19	1330 Other Prepayments			
20	1350 Other Current Assets			
21	1401 Investments in Affiliated Companies			
22	1402 Investments in Nonaffiliated Companies			
23	1406 Nonregulated Investments			
24	1407 Unamortized Debt Issuance Expense			
25	1408 Sinking Funds			
26	1410 Other Noncurrent Assets	18,004	18,629	625
27	1438 Deferred Maintenance and Retirements			
28	1439 Deferred Charges			
29	1500 Other Jurisdictional Assets-Net			
30	Total (Lines 1 through 29)	22,117	174,870	52,753
31	2001 Telecommunications Plant in Service	15,392	1911,575	896,183
32	2002 Property Held for Future Tele. Use			
33	2003 Tele. Plant Under Construction-Short Term	367,025	119,858	(597,167)
34	2004 Tele. Plant Under Construction-Long Term			
35	2005 Telecommunications Plant Adjustment			
36	2006 Nonoperating Plant			
37	2007 Goodwill			
38	Total (Lines 31 through 37)	782,417	1,081,433	299,016
39	3100 Accumulated Depreciation		53,016	53,016
40	3200 Accum. Depr.-Held for Future Tele. Use			
41	3300 Accumulated Depreciation-Nonoperating			
42	3400 Accumulated Amortization-Tangible			
43	3410 Accumulated Amortization-Capital Leases			
44	3420 Accumulated Amortization-Leasehold Imp.			
45	3500 Accumulated Amortization-Intangibles			
46	3600 Accumulated Amortization-Other			
47	Total (Lines 39 through 46)	-0-	53,016	53,016
48	Total Tele. Plant (Lines 38 less Line 47)	782,417	1,028,417	246,000
49	Tot. Assets and Other Debits (Line 30 plus Line 48)	804,534	1,103,287	298,753

SCHEDULE A — BALANCE SHEET

Line No.	Account	Beginning Balance	Ending Balance	Increase (Decrease)
Liabilities and Other Credits				
1	4010 Accounts Payable	67,498	167,503	100,005
2	4020 Notes Payable			
3	4030 Advance Billing and Payments			
4	4040 Customers Deposits			
5	4050 Current Maturities-Long Term Debt			
6	4060 Current Maturities-Capital Leases			
7	4070 Income Taxes-Accrued			
8	4080 Other Taxes-Accrued			
9	4100 Net Current Def. Operating Income Taxes			
10	4110 Net Current Def. Nonoperating Inc. Taxes			
11	4120 Other Accrued Liabilities	24,399	108,778	84,379
12	4130 Other Current Liabilities			
13	4210 Funded Debt			
14	4220 Premium on Long Term Debt			
15	4230 Discount on Long Term Debt			
16	4240 Reacquired Debt			
17	4250 Obligations Under Capital Leases			
18	4260 Advances from Affiliated Companies	907,118	1,892,339	985,221
19	4270 Other Long Term Debt			
20	4310 Other Long Term Liabilities			
21	4320 Unamortized Op. Inv. Tax Credits-Net			
22	4330 Unamortized Nonop. Inv. Tax Credits-Net			
23	4340 Net Noncurrent Def. Op. Income Taxes			
24	4350 Net Noncurrent Def. Nonop. Income Taxes			
25	4360 Other Deferred Credits			
26	4370 Other Jurisdictional Lia. and Def. Cr.-Net			
27	4510 Capital Stock	10,000	10,000	-0-
28	4520 Additional Paid-in Capital			
29	4530 Treasury Stock			
30	4540 Other Capital			
31	4550 Retained Earnings	(204,481)	(1,075,333)	(870,852)
32	Tot. Liabilities and Other Cr. (Lines 1 through 31)	804,534	1,103,287	298,753

SCHEDULE B - PLANT AND OTHER TANGIBLE PROPERTY

Line	Account (a)	Beginning Balance (b)	Additions (c)
1	2001 Telecommunications Plant in Service	15,392	299,016
2	2002 Property Held for Future Telephone Use		
3	2003 Telephone Plant Under Construction - Short Term	767,025	
4	2004 Telephone Plant Under Construction - Long Term		
5	2005 Telecommunications Plant Adjustment		
6	2006 Nonoperating Plant		
7	2007 Goodwill		
8	1406 Nonregulated Investments (Property Only)		
9	.....	
10	.....	
11	.....	
12	.....	
13	.....	
14	.....	
15	Subtotal (lines 1 through 14)		
16			
17	1220 Material and Supplies		
18	.....	
19	.....	
20	.....	
21	.....	
22	.....	
23	.....	
24	.....	
25	.....	
26	.....	
27	.....	
28	.....	
29	.....	
30	Subtotal (lines 17 through 29)		
31			
32	GRAND TOTAL		
33			

SCHEDULE B - PLANT AND OTHER TANGIBLE PROPERTY

Retirements (d)	Transfers and Adjustments		Ending Balance (g)	Accrued Depreciation and Amortization (h)	Net Book Value (i)	Line
	In (e)	Out (f)				
	597,167		911,575	53,014	858,559	1
						2
		597,167	169,858	-	169,858	3
						4
						5
						6
						7
						8
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						31
						32
						33

SCHEDULE C - TELECOMMUNICATIONS PLANT IN SERVICE

Line	Account (a)	Beginning Balance (b)	Additions (c)
1	GENERAL SUPPORT ASSETS		
2	2110 Land and Support Assets		
3	2111 Land		
4	2112 Motor Vehicles		
5	2113 Aircraft		
6	2114 Special Purpose Vehicles		
7	2115 Garage Work Equipment		
8	2116 Other Work Equipment		
9	2121 Buildings		
10	2122 Furniture		
11	2123 Office Equipment	4,994	93,574
12	2124 General Purpose Computers	10,398	14,224
13	Total General Support Assets	15,392	107,798
14			
15			
16	CENTRAL OFFICE ASSETS		
17	2210 Central Office - Switching		
18	2211 Analog Electronic Switching		
19	2212 Digital Electronic Switching		
20	2215 Electro - Mechanical Switching		
21	2220 Operator Systems		
22	2230 Central Office - Transmission		
23	2231 Radio Systems		
24	2232 Circuit Equipment		
25	Total Central Office Assets		
26			
27			
28	INFORMATION ORIGINATION/TERMINATION ASSETS		
29	2310 Information Origination/Term		
30	2311 Station Apparatus	-0-	184,853
31	2321 Customer Premises Wiring	-0-	6,365
32			
33			

SCHEDULE C - TELECOMMUNICATIONS PLANT IN SERVICE

Retirements (d)	Transfers and Adjustments		Ending Balance (g)	Accrued Depreciation and Amortization (h)	Net Book Value (i)	Line
	In (e)	Out (f)				
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
			98,568	6161	92,407	11
			24,622	2462	22,160	12
			123,190	8623	114,567	13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
	597,117		782,020	43,996	738,024	30
			6365	397	5968	31
						32
						33

SCHEDULE C - TELECOMMUNICATIONS PLANT IN SERVICE

Line	Account (a)	Beginning Balance (b)	Additions (c)
34	2341 Large Private Branch Exchanges		
35	2351 Public Telephone Terminal Equipment		
36	2362 Other Terminal Equipment		
37	Total Infor Origination/Termination Assets		
38			
39			
40	CABLE AND WIRE FACILITIES ASSETS		
41	2410 Cable and Wire Facilities		
42	2411 Poles		
43	2421 Aerial Cable		
44	2422 Underground Cable		
45	2423 Buried Cable		
46	2424 Submarine Cable		
47	2425 Deep Sea Cable		
48	2426 Intrabuilding Network Cable		
49	2431 Aerial Wire		
50	2441 Conduit Systems		
51	Total Cable and Wire Facilities Assets		
52			
53			
54	AMORTIZABLE ASSETS		
55	2680 Amortizable Tangible Assets		
56	2681 Capital Leases		
57	2682 Leasehold Improvements		
58	2690 Intangibles		
59	Total Amortizable Assets		
60			
61			
62			
63			
64			
65	GRAND TOTAL	15,392	299,016
66			

SCHEDULE C - TELECOMMUNICATIONS PLANT IN SERVICE

Retirements (d)	Transfers and Adjustments		Ending Balance (g)	Accrued Depreciation and Amortization (h)	Net Book Value (i)	Line
	In (e)	Out (f)				
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60
						61
						62
						63
						64
	697,167		911,575	53,016	858,559	65
						66

SCHEDULE D - TAXABLE TELECOMMUNICATIONS PLANT IN SERVICE

Line	Account (a)	Ending Balance (b)	Exemptions	
			Certified Pollution Control Facilities (c)	Real Property (d)
1	GENERAL SUPPORT ASSETS			
2	2110 Land and Support Assets			
3	2111 Land			
4	2112 Motor Vehicles			
5	2113 Aircraft			
6	2114 Special Purpose Vehicles			
7	2115 Garage Work Equipment			
8	2116 Other Work Equipment			
9	2121 Buildings			
10	2122 Furniture			
11	2123 Office Equipment	98,508		
12	2124 General Purpose Computers	24,682		
13	Total General Support Assets	123,190		
14				
15				
16	CENTRAL OFFICE ASSETS			
17	2210 Central Office - Switching			
18	2211 Analog Electronic Switching			
19	2212 Digital Electronic Switching			
20	2215 Electro - Mechanical Switching			
21	2220 Operator Systems			
22	2230 Central Office - Transmission			
23	2231 Radio Systems			
24	2232 Circuit Equipment			
25	Total Central Office Assets			
26				
27				
28	INFOR ORIGINATION/TERMINATION ASSETS			
29	2310 Information Origination/Term			
30	2311 Station Apparatus	782,020		
31	2321 Customer Premises Wiring	6,365		
32				
33				

SCHEDULE D - TAXABLE TELECOMMUNICATIONS PLANT IN SERVICE

Exemptions		Total Exemptions	Cost of Taxable Property	Capitalized Interest	Net Cost of Taxable Property	Line
Licensed Motor Vehicles (e)	Other (f)	(g)	(h)	(i)	(j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
			98,568			11
			24,622			12
			123,190			13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
			782,020			30
			6,365			31
						32
						33

SCHEDULE D - TAXABLE TELECOMMUNICATIONS PLANT IN SERVICE

Line	Account (a)	Ending Balance (b)	Exemptions	
			Certified Pollution Control Facilities (c)	Real Property (d)
34	2341 Large Private Branch Exchanges			
35	2351 Public Telephone Terminal Equipment			
36	2362 Other Terminal Equipment			
37	Total Info Orig/Term Assets			
38				
39				
40	CABLE AND WIRE FACILITIES ASSETS			
41	2410 Cable and Wire Facilities			
42	2411 Poles			
43	2421 Aerial Cable			
44	2422 Underground Cable			
45	2423 Buried Cable			
46	2424 Submarine Cable			
47	2425 Deep Sea Cable			
48	2426 Intrabuilding Network Cable			
49	2431 Aerial Wire			
50	2441 Conduit Systems			
51	Total Cable and Wire Facil Assets			
52				
53				
54	AMORTIZABLE ASSETS			
55	2680 Amortizable Tangible Assets			
56	2681 Capital Leases			
57	2682 Leasehold Improvements			
58	2690 Intangibles			
59	Total Amortizable Assets			
60				
61				
62				
63				
64				
65	GRAND TOTAL	911,575		
66				

SCHEDULE D - TAXABLE TELECOMMUNICATIONS PLANT IN SERVICE

Exemptions		Total Exemptions (g)	Cost of Taxable Property (h)	Capitalized Interest (i)	Net Cost of Taxable Property (j)	Line
Licensed Motor Vehicles (e)	Other (f)					
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60
						61
						62
						63
						64
		-0-	911,575	-0-		65
						66

SCHEDULE E - OTHER TAXABLE PROPERTY

Line	Account (a)	Ending Balance (b)	Exemptions		
			Certified Pollution Control Facilities (c)	Real Property (d)	Licensed Motor Vehicles (e)
1	2002 Prop Held for Fut Tele Use ...				
2	2003 Tele Plant Under Const-ST ...	169,858			
3	2004 Tele Plant Under Const-LT ...				
4	2005 Tele Plant Adj				
5	2006 Nonoperating Plant				
6	2007 Goodwill				
7	1406 Nonregulated Inv				
8	...				
9	....			
10	...				
11					
12					
13					
14					
15					

SCHEDULE E - OTHER TAXABLE PROPERTY

	Total Exemptions	Cost of Taxable Property	Capitalized Interest	Net Cost of Taxable Property	Net Book Value	Line
Other						
(f)	(g)	(h)	(i)	(j)	(k)	
						1
CONSTRUCTION IN PROCESS 169,858	169,858			- 0 -	- 0 -	2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15

SCHEDULE F1 - TRUE VALUE OF CENTRAL OFFICE AND INFORMATION PLANT

Line	Vintage Year	Ending Balance	Exemptions			
			Certified Pollution Control Facilities	Real Property	Licensed Motor Vehicles	Other
	(a)	(b)	(c)	(d)	(e)	(f)
1	1996					
2	1995					
3	1994					
4	1993					
5	1992					
6	1991					
7	1990					
8	1989					
9	1988					
10	1987					
11	Prior					
12	Totals					

SCHEDULE F1 - TRUE VALUE OF CENTRAL OFFICE AND INFORMATION PLANT

Total Exemptions (g)	Cost of Taxable Property (h)	Capitalized Interest (i)	Net Cost of Taxable Property (j)	Percent Good (k)	True Value of Taxable Property (l)	Line
				95.0		1
				85.0		2
				75.0		3
				65.0		4
				55.0		5
				45.0		6
				35.0		7
				28.3		8
				21.7		9
				15.0		10
				15.0		11
						12

SCHEDULE F2 - TRUE VALUE OF CABLE AND WIRE PLANT

Line	Vintage Year	Ending Balance	Exemptions			
			Certified Pollution Control Facilities	Real Property	Licensed Motor Vehicles	Other
	(a)	(b)	(c)	(d)	(e)	(f)
1	1996					
2	1995					
3	1994					
4	1993					
5	1992					
6	1991					
7	1990					
8	1989					
9	1988					
10	1987					
11	1986					
12	1985					
13	1984					
14	1983					
15	1982					
16	1981					
17	1980					
18	1979					
19	1978					
20	1977					
21	Prior					
22	Totals					

SCHEDULE F2 - TRUE VALUE OF CABLE AND WIRE PLANT

Total Exemptions (g)	Cost of Taxable Property (h)	Capitalized Interest (i)	Net Cost of Taxable Property (j)	Percent Good (k)	True Value of Taxable Property (l)	Line
				97.5		1
				92.5		2
				87.5		3
				82.5		4
				77.5		5
				72.5		6
				67.5		7
				62.5		8
				57.5		9
				52.5		10
				47.5		11
				42.5		12
				37.5		13
				32.5		14
				29.6		15
				26.7		16
				23.7		17
				20.8		18
				17.9		19
				15.0		20
				15.0		21
						22

SCHEDULE F3 - TRUE VALUE OF GENERAL PLANT

Line	Vintage Year	Ending Balance	Exemptions			
			Certified Pollution Control Facilities	Real Property	Licensed Motor Vehicles	Other
	(a)	(b)	(c)	(d)	(e)	(f)
1	1996	896,183				
2	1995	15,392				
3	1994					
4	1993					
5	1992					
6	1991					
7	1990					
8	1989					
9	1988					
10	1987					
11	Prior					
12	Totals	911,575				

SCHEDULE F3 - TRUE VALUE OF GENERAL PLANT

Total Exemptions (g)	Cost of Taxable Property (h)	Capitalized Interest (i)	Net Cost of Taxable Property (j)	Percent Good (k)	True Value of Taxable Property (l)	Line
-0-	896,183	-0-	896,183	95.0	851,374	1
-0-	15,392	-0-	15,392	85.0	13,083	2
				75.0		3
				65.0		4
				55.0		5
				45.0		6
				35.0		7
				28.3		8
				21.7		9
				15.0		10
				15.0		11
	911,575	-0-	911,575		864,457	12

SCHEDULE G - APPLICATIONS FOR POLLUTION CONTROL FACILITY EXEMPTION

Plant Name and Location (a)	Type (b)	Application Number (c)	Cost Sought to be Exempted (d)

SCHEDULE H - EXEMPT POLLUTION CONTROL FACILITIES

Plant Name and Location (a)	Type (b)	Application Number (c)	Certificate Number (d)	Approved Cost (e)

SCHEDULE I - OTHER EXEMPT PROPERTY

Type of Exemption / Account Numbers and Names (a)	Amount (b)

SCHEDULE J - PROPERTY LEASED FROM OTHERS

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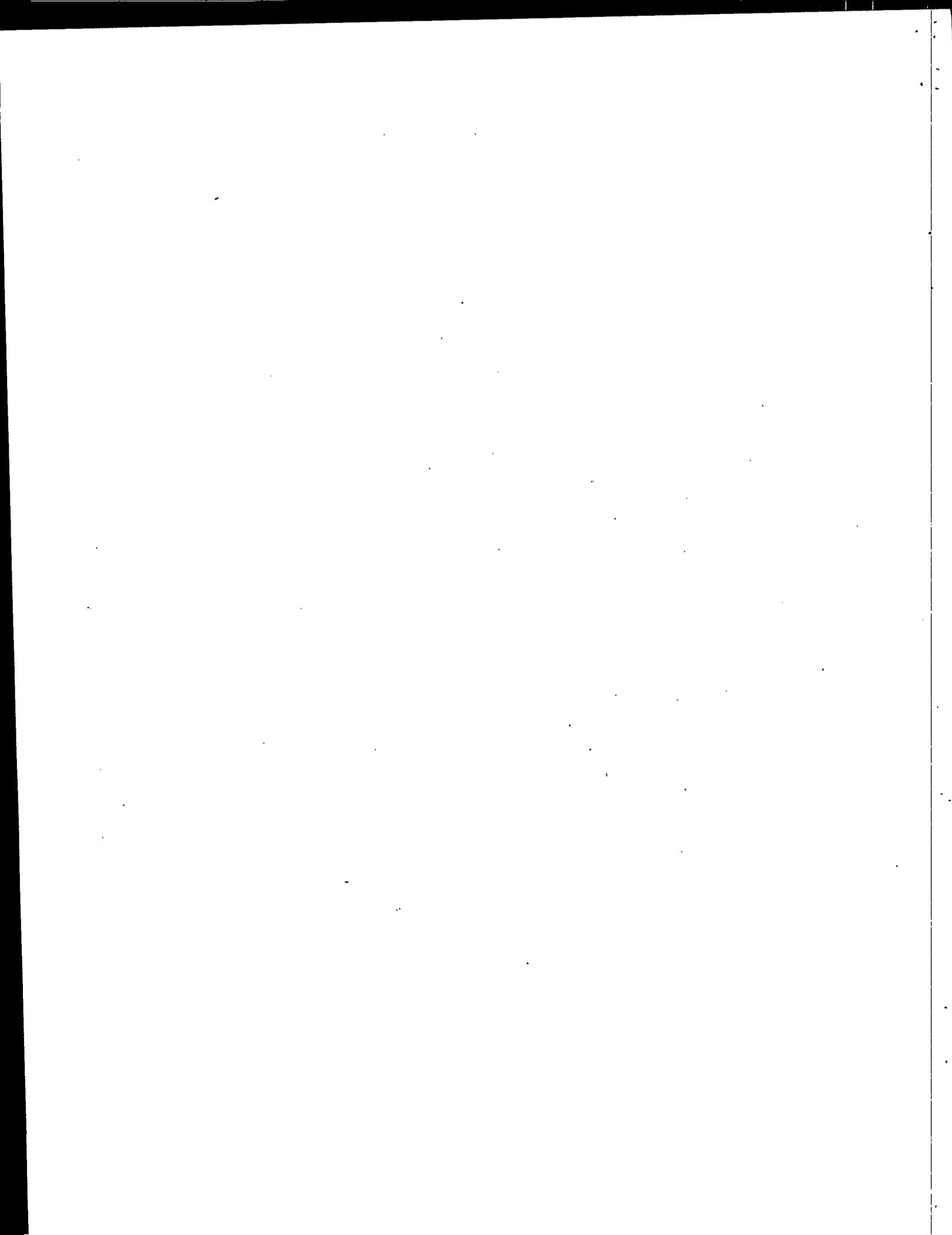
Schedule C1 - Telecommunications Plant in Service by Location

Form U-3A

Company Name: TOLEDO AREA TELECOMMUNICATION SERVICES, INC.
 Site Name: TOLEDO CITY - TOLEDO C.S.D.
 Taxing District Name: TOLEDO CITY - TOLEDO C.S.D.

Fein: 34-1782825
 County Name: LUCKAS
 Taxing District No: 48-0300

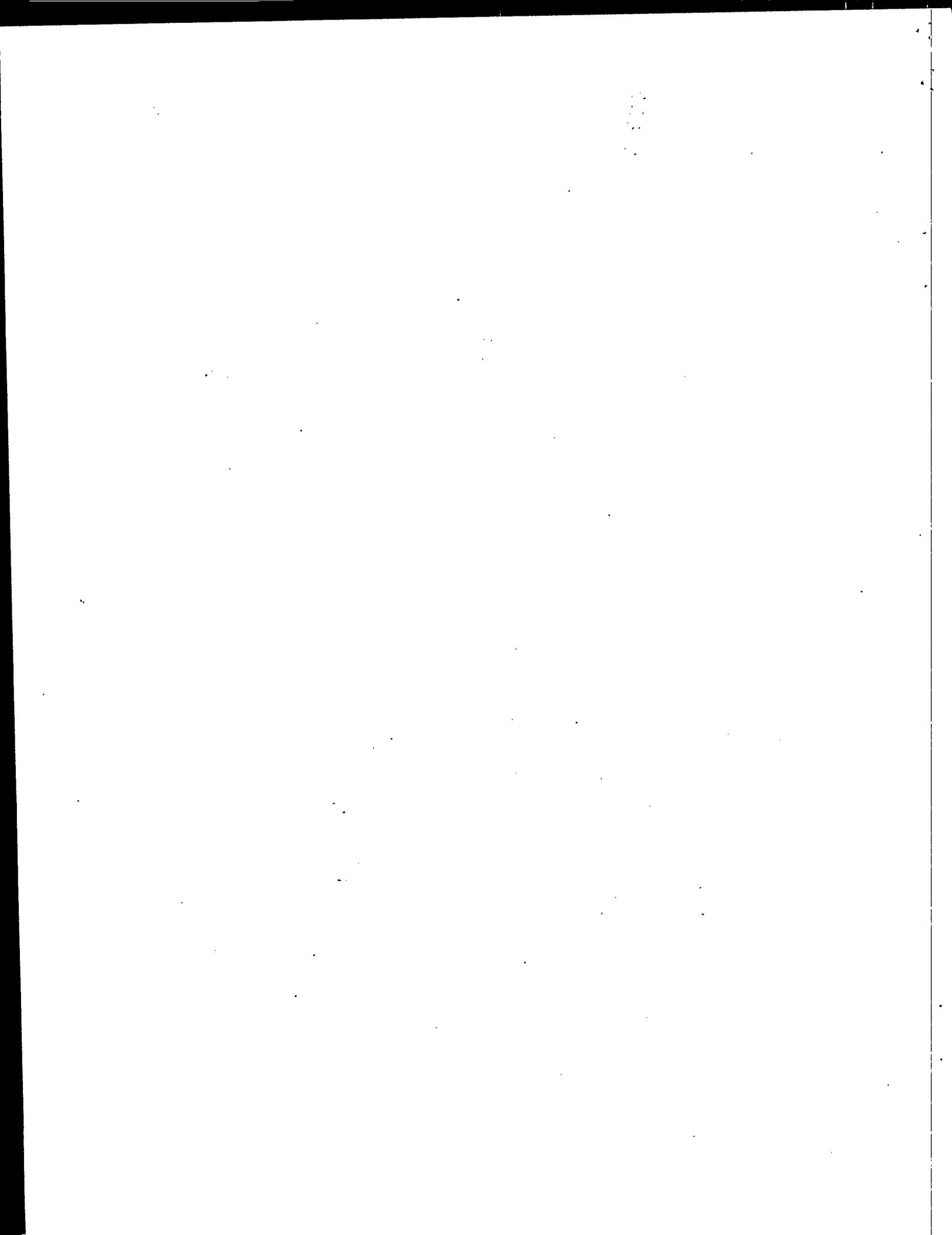
Line	Account	Beginning Balance	Additions	Retirements	Transfers and Adjustments		Ending Balance
					In	Out	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	2103 OFFICE EQUIPMENT	4,994	93,574				98,568
2	2104 GEN. PURPOSE COMPUTERS	10,398	14,224				24,622
3	2211 STATION APPARATUS	-0-	184,853				184,853
4	2201 CUSTOMER PREMISES	-0-	4,365		597,167		782,000
5							4,365
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	Total (lines 1 through 29)	15,392	299,016		597,167		911,575
31							
32	Materials & Supplies						
33	Inventory						
34							
35	Grand Total	15,392	299,016		597,167		911,575



Schedule D1 - Taxable Telecommunications Plant in Service by Location Form U-3A

Company Name: _____
 Site Name: _____
 Taxing District Name: _____
 Fein: _____
 County Name: _____
 Taxing District No: _____

Line	Account (a)	Ending Balance (b)	Exemptions and Exclusions			Total Exemptions and Exclusions (g)	Net Cost of Taxable Property (h)
			Real Property (c)	Licensed Motor Vehicles (d)	Other (e)		
1	2123 OFFICE EQUIP	98,568				98,568	
2	2124 GEN. PURPOSE COMPUTERS	24,622				24,622	
4	2311 STATION APPARATUS	782,020				782,020	
5	2321 CUSTOMER PREMISES	4,365				4,365	
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	Total (lines 1 through 29)	911,575				911,575	
31							
32	Materials & Supplies						
33	Inventory						
34							
35	Grand Total (to RECAP)	911,575				911,575	



NOTES AND COMMENTS

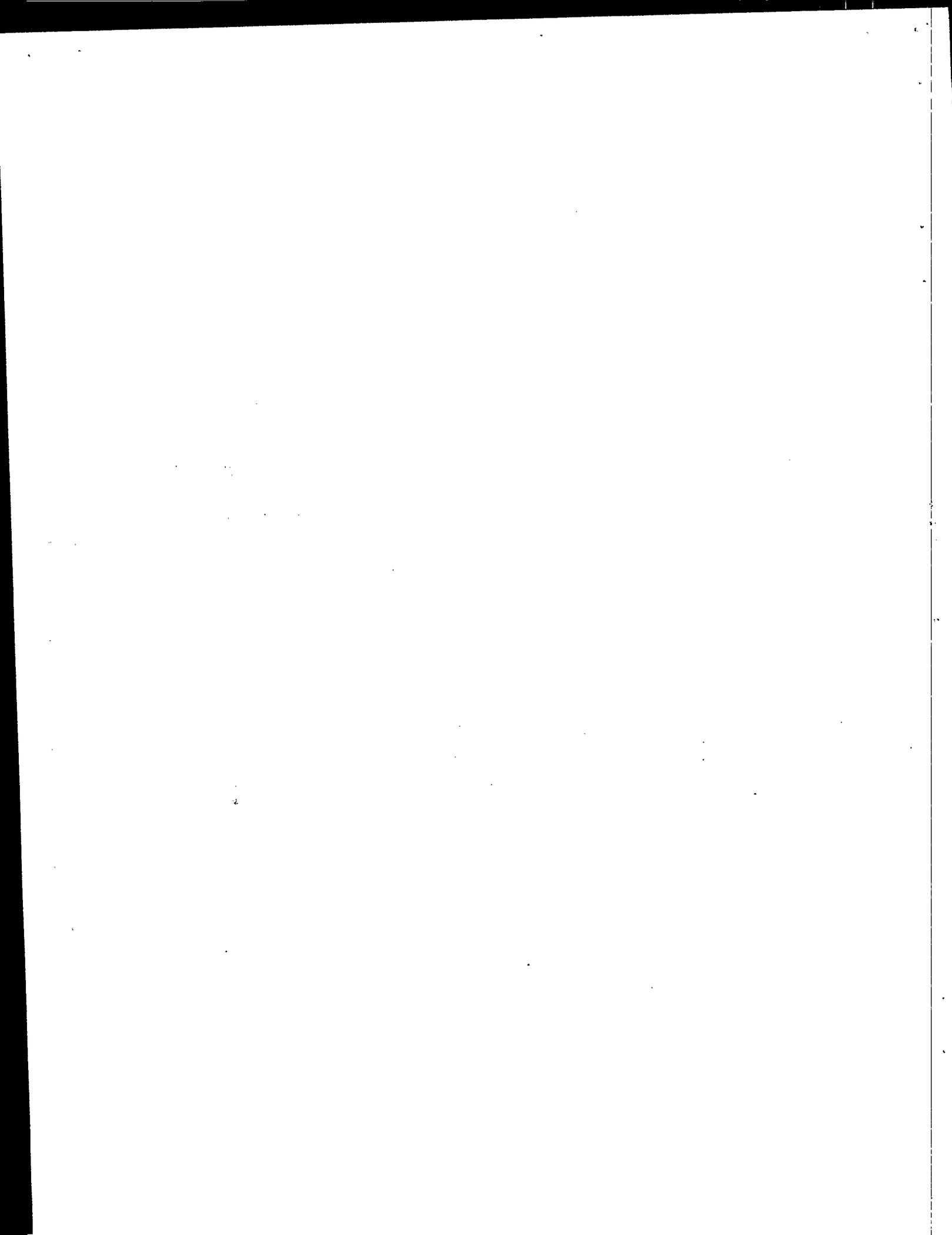
DECLARATION

"I declare under penalties of perjury that this return (including any accompanying schedule or statement) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report and that this public utility has not, during the preceding year, except as permitted by Sections 3517.082, 3599.03, and 3599.031 of the Ohio Revised Code, directly or indirectly paid, used or offered, consented, or agreed to pay or use any of its money or property for or in aid of or opposition to a political party, a candidate for election or nomination to public office, or a political action committee, legislative campaign fund, or organization that supports or opposes any such candidate or in any manner used any of its money or property for any partisan political purpose whatever, or for the reimbursement or indemnification of any person for money or property so used."

2/28/97
Date


Signature of Officer

TREASURER
Title



FILING INFORMATION

Who Must File

The Annual Report must be filed by each individual, partnership, corporation and cooperative engaged in business as, or determined to meet the definition of, a public utility or interexchange telecommunications company on December 31 of the preceding year. The definitions for the various kinds of public utilities are set forth in Section 5727.01(C) and (D) of the Ohio Revised Code and include electric, heating, natural gas, pipeline, railroad, rural electric, telegraph, telephone, water transportation and water works companies. Section 5727.01(H) defines an interexchange telecommunication company.

When To File

The Annual Report and all other required documents must be filed no later than March 1 of each year. An extension of time may be obtained by sending a written request to the Tax Commissioner before March 1. The request should state the reasons for requesting an extension and the number of additional days needed. The maximum extension is thirty days. The Annual Report is deemed filed when it is received by the Tax Commissioner.

Failure to file the Annual Report by March 1 or the extended due date, or failure to accurately report all taxable property may result in a penalty of up to 50% of the taxable value of the property that was not timely or accurately reported.

Where To File

The Annual Report and all other information required to be filed with the Tax Commissioner should be mailed to:

Ohio Department of Taxation
Property Tax Division
Public Utility Tax Section
P. O. Box 530
Columbus, Ohio 43266-0030

The Public Utility Tax Section is located on the 21st floor of the State Office Tower at 30 East Broad Street, Columbus, Ohio. The telephone number is (614) 466-7371. The FAX number is (614) 466-8654.

Telephone assistance is provided for the hearing impaired through the Ohio Relay Service. TTY/TDD users can reach the Public Utility Tax Section by calling the Ohio Relay Service (ORS) at 1-800-750-0750. Ohio Relay Service operators are available to relay your questions.

What To File

One copy of each of the following must be filed:

- * Annual Report prescribed by the Tax Commissioner including the County and Taxing District Recap
- * Supplemental Schedules C-1 and D-1 (if required)
- * Annual Report filed with a federal regulatory agency (if required to file)
- * Annual Report filed with the Public Utilities Commission of Ohio (if required to file)

Where To Get Help

If you have any questions regarding the filing requirements or preparation of the Annual Report, contact the Public Utility Tax Section at the address or telephone number shown.

Pre-Assessment Hearing

Prior to issuing the preliminary assessment, the Tax Commissioner is required to notify each taxpayer of the proposed taxable value. The purpose of the notice is to allow the taxpayer an opportunity to review the proposal and if necessary, ask questions or request a hearing. The notice contains information on whom to contact if you have any questions or want a hearing.

Preliminary Assessment

The preliminary assessment is mailed to the taxpayer and appropriate County Auditor on the first Monday of October. Unless the taxpayer files an appeal, the preliminary assessment becomes final ninety days after it is issued. The Tax Commissioner may amend a preliminary assessment during the ninety day period.

Payment Of Taxes

Do not send any remittance with the Annual Report. The County Auditor, upon receipt of the preliminary assessment, determines the taxes due and notifies the County Treasurer. The County Treasurer prepares and mails a tax bill to the taxpayer. The tax bill shows the amount due, to whom payment should be made, where to send the payment and the due date.

Appeal Rights

A taxpayer has the right by law to appeal any preliminary or amended assessment issued by the Tax Commissioner. The requirements for filing an appeal, which is called a Petition for Reassessment, are set forth in Section 5727.47 of the Ohio Revised Code. A Petition for Reassessment must:

- * be made in writing,
- * be filed with the Tax Commissioner in person or by certified mail within 30 days from the date the assessment was mailed,
- * state the nature of the objections,
- * have a copy of the assessment attached.

The filing of a Petition for Reassessment does not prevent a County Treasurer from collecting the taxes based on the assessment.

COUNTY AND TAXING DISTRICT RECAP

Tax Year: 1996

County Name: Lucas

County Number: 48

Company Name: Toledo Area Telecommunications Services, Inc.

FEIN: 34-1782825

(a) Taxing District Name	(b) Taxing District Number	(c) Apportionment Base 1	(d) Apportionment Base 2	(e) Apportionment Base 3
Toledo City - Toledo CSD	48-0300	911,575		

County Total

911,575

Accumulative Total

911,575

