

GNVI
Study Area: 542315
Study Year: 2007

REVENUE REQUIREMENT SUMMARY

A-1

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | B&C | | Inter-exchange (o) | |
|--------------|---|------------------|-----------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|------------------|---------------|---------------------|-----------|------------|--------------------|-------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | Record (m) | | Process (n) |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | | |
| 1 | Net Telecom Plant | A-2,Ln44 | 2,898,515 | 439,387 | 23,982 | 97,650 | 649,796 | - | - | - | 75,787 | - | - | 1,585,591 | 14,192 | 12,130 | - |
| 2 | Rate Base Adjustment #1 | Records | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | RATE BASE | Ln1-2 | 2,898,515 | 439,387 | 23,982 | 97,650 | 649,796 | - | - | - | 75,787 | - | - | 1,585,591 | 14,192 | 12,130 | - |
| 4 | Rate of Return | Records | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% |
| 5 | RETURN ON RATE BASE | Ln3*4 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 6 | Return Adjustment #1 | Records | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | NET RETURN | Ln5-6 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 8 | Fixed Charges | A-10,Ln25 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Amortization of Excess Def Taxes | A-10,Ln47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | Capitalized Payroll Taxes | A-10,Ln50 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | Depreciation Adjustment | A-10,Ln53 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | FIT Allowances/Disallowances | A-14,Ln18 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | Inc Adj Alloc on 2001 | A-10,Ln59 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Inc Adj Alloc on Big 3 Exp | A-10,Ln60 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Total Misc Inc Adjustment | A-10,Ln61 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | AFTER TAX INCOME | Note 1 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 17 | State Income Tax | Ln59 less ITC | 76,341 | 11,573 | 632 | 2,572 | 17,114 | - | - | - | 1,996 | - | - | 41,761 | 374 | 319 | - |
| 18 | State ITC Amortization | A-10,Ln45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Net Federal Income Tax | Ln50 | 167,982 | 25,464 | 1,390 | 5,659 | 37,659 | - | - | - | 4,392 | - | - | 91,892 | 822 | 703 | - |
| 20 | Federal ITC Amortization | A-10,Ln44 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | Operating Expenses & Taxes | A-3,Ln24 | 2,315,357 | 259,636 | 13,288 | 76,360 | 437,470 | - | 14,041 | - | 46,392 | - | - | 1,285,498 | 98,491 | 84,181 | - |
| 22 | Uncollectibles | A-10,Ln57 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | Other Adjustments (Net RR) | Records | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | NET REVENUE REQUIREMENT | Ln7+19..23-24 | 2,885,763 | 346,104 | 18,007 | 95,577 | 565,345 | - | 14,041 | - | 61,306 | - | - | 1,597,531 | 101,284 | 86,568 | - |
| 25 | Gross Receipts Tax | Note 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 7340 Alw Fds Used Dur Constr | A-10,Ln15 | 86 | 10 | 0 | 3 | 24 | - | - | - | 2 | - | - | 46 | 0 | 0 | - |
| 27 | SUBTOTAL REVENUE REQUIREMENT | Ln24+25-26 | 2,885,677 | 346,094 | 18,007 | 95,573 | 565,321 | - | 14,041 | - | 61,305 | - | - | 1,597,485 | 101,284 | 86,568 | - |
| 28 | Local Switching Support | LSS Algorithm | 379,600 | | | | 379,600 | | | | | | | | | | |
| 29 | 6540 Access Expense - Federal Support | A-12,Ln22 | 138,864 | | | | | | | | | | | 138,864 | | | |
| 30 | Adjusted Revenue Requirement x/LSS & 6540 | Ln27-28-29 | 2,367,213 | 346,094 | 18,007 | 95,573 | 185,721 | - | 14,041 | - | 61,305 | - | - | 1,458,621 | 101,284 | 86,568 | - |
| 31 | Transfer 30% of Local Sw Rev Req to CL | Ln30e*30% | - | | | | (55,716) | | | | | | | 55,716 | | | |
| 32 | Interstate TIC Revenues | Records (61,305) | - | | | | | | | | (61,305) | - | | | | | |
| 33 | Revised Rev Req prior to TIC Reallocation | Ln30+31+32 | 2,118,057 | 346,094 | 18,007 | 95,573 | 130,005 | - | 14,041 | - | - | - | - | 1,514,337 | | | |
| 34 | Distribution | Ln33/33a | 100.0000% | 16.3402% | 0.8502% | 4.5123% | 6.1379% | - | 0.6629% | - | - | - | - | 71.4965% | | | |
| 35 | Interstate TIC Reallocation | Ln32a*34 | 61,305 | 10,017 | 521 | 2,766 | 3,763 | - | 406 | - | - | - | - | 43,831 | | | |
| 36 | TOTAL REVENUE REQUIREMENT | Ln27+31-32+35 | 2,885,677 | 356,111 | 18,528 | 98,340 | 513,367 | - | 14,447 | - | - | - | - | 1,697,032 | 101,284 | 86,568 | - |
| INCOME TAXES | | | | | | | | | | | | | | | | | |
| 37 | Net Return | Ln7 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 38 | Fixed Charges | Ln8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | Amortization of Excess Deferred Taxes | Ln9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | Capitalized Payroll Taxes | Ln10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | Depreciation Adjustment | Ln11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | FIT Allowances/Disallowances | Ln12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | Inc Adj Alloc on 2001 | Ln13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Inc Adj Alloc on Big 3 Exp | Ln14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Federal ITC Amortization | A-10,Ln44 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Total Income Adjustments | Ln38+42..44 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Federal Taxable Income | Ln37-46 Gross Up | 494,065 | 74,895 | 4,088 | 16,645 | 110,761 | - | - | - | 12,918 | - | - | 270,271 | 2,419 | 2,068 | - |
| 48 | Federal Income Tax | 34.0000% | 167,982 | 25,464 | 1,390 | 5,659 | 37,659 | - | - | - | 4,392 | - | - | 91,892 | 822 | 703 | - |
| 49 | Federal Sur-Tax Allocation | Records | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | Net Federal Income Tax | Ln48-49 | 167,982 | 25,464 | 1,390 | 5,659 | 37,659 | - | - | - | 4,392 | - | - | 91,892 | 822 | 703 | - |
| 51 | Net Return | Ln37 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 52 | Fixed Charges | Ln38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Other SIT Adjustments | Ln39 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Federal Income Tax | Ln48 | 167,982 | 25,464 | 1,390 | 5,659 | 37,659 | - | - | - | 4,392 | - | - | 91,892 | 822 | 703 | - |
| 55 | State Taxable Income | Ln51-54 Gross Up | 494,065 | 82,158 | 4,484 | 18,259 | 121,501 | - | - | - | 14,171 | - | - | 296,480 | 2,654 | 2,268 | - |
| 56 | State Income Tax | 8.8400% | 47,911 | 7,263 | 396 | 1,614 | 10,741 | - | - | - | 1,253 | - | - | 26,209 | 235 | 200 | - |
| 57 | State Sur-Tax Allocation | Records | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | State ITC Amortization | A-10,Ln45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Net State Income Tax | Ln56-57 | 47,911 | 7,263 | 396 | 1,614 | 10,741 | - | - | - | 1,253 | - | - | 26,209 | 235 | 200 | - |

Note 1: Ln7+12..16-8..11

Note 2: Based on these Statutory Rates:

GNVI
Study Area: 542315
Study Year: 2007

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

A-2
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| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | Inter-exchange (o) | | |
|------|--|----------------|-----------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|------------------|---------------|---------------------|-----------|--------------------|------------|-------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | | B&C | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | Record (m) | Process (n) |
| 1 | 2110 Land & Support Assets | A-4,Ln12 | 2,800,419 | 309,361 | 15,204 | 104,261 | 776,953 | - | - | - | 55,991 | - | - | 1,468,045 | 38,068 | 32,537 | - |
| 2 | 2210 COE-Switching | A-5,Ln28 | 2,761,211 | - | - | - | 2,761,211 | - | - | - | - | - | - | - | - | - | - |
| 3 | 2220 COE-Operator | A-5,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 2230 COE-Transmission | A-5,Ln71 | 2,181,734 | 829,964 | 54,034 | - | - | - | - | - | 129,491 | - | - | 1,168,245 | - | - | - |
| 5 | 2310 Info Orig/Term Equip | A-6,Ln14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 2410 C&WF | A-7,Ln39 | 4,758,535 | 269,474 | - | 370,532 | - | - | - | - | 69,494 | - | - | 4,049,035 | - | - | - |
| 7 | Total COE, IOT, C&WF | Ln2..6 | 9,701,481 | 1,099,438 | 54,034 | 370,532 | 2,761,211 | - | - | - | 198,985 | - | - | 5,217,280 | - | - | - |
| 8 | Distribution of Line 7 | Ln7/7a | 100.0000% | 11.3327% | 0.5570% | 3.8193% | 28.4618% | - | - | - | 2.0511% | - | - | 53.7782% | - | - | - |
| 9 | Equal Access - Investment | A-9,Ln20 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | 2680 Tangible Assets | A-8,Ln30 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | TELECOM PLT IN SVC-EXCL 2690 | Ln1+7+9+10 | 12,501,900 | 1,408,800 | 69,238 | 474,793 | 3,538,164 | - | - | - | 254,976 | - | - | 6,685,325 | 38,068 | 32,537 | - |
| 12 | Distribution of Line 11 | Ln11/11a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 13 | 2690 Intangible Assets | A-8,Ln34 | 1,222 | 138 | 7 | 46 | 346 | - | - | - | 25 | - | - | 653 | 4 | 3 | - |
| 14 | 2001 TELECOM PLANT IN SVC | Ln11+13 | 12,503,122 | 1,408,937 | 69,244 | 474,839 | 3,538,510 | - | - | - | 255,001 | - | - | 6,685,978 | 38,072 | 32,540 | - |
| 15 | Distribution of Line 14 | Ln14/14a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 16 | 2002 Prop Hld Fut Telecom Use | A-9,Ln5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 2003 Plant Under Const | A-9,Ln9 | 212,986 | 24,001 | 1,180 | 8,089 | 60,277 | - | - | - | 4,344 | - | - | 113,893 | 649 | 554 | - |
| 18 | 2005 Telecom Plant Adjustment | A-9,Ln13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | TOTAL TELECOM PLANT | Ln14+16..18 | 12,716,108 | 1,432,938 | 70,424 | 482,928 | 3,598,787 | - | - | - | 259,345 | - | - | 6,799,871 | 38,720 | 33,094 | - |
| 20 | 1220 Materials and Supplies | A-9,Ln18 | 36,704 | 4,136 | 203 | 1,394 | 10,388 | - | - | - | 749 | - | - | 19,627 | 112 | 96 | - |
| 21 | 1500 Other Juris Assets-Net | A-15,Ln11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | 3100 Accumulated Depreciation | A-15,Ln18 | 10,078,527 | 1,023,368 | 47,914 | 395,193 | 3,021,716 | - | - | - | 188,944 | - | - | 5,354,439 | 25,316 | 21,638 | - |
| 23 | Equal Access - Accum Depreciation | A-9,Ln22 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 3200 Acc Dep-Hld for Fut Use | A-15,Ln20 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | 3400 Accum Amort-Tangible | A-15,Ln24 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 3500 Accum Amort-Intangible | A-15,Ln25 | 907 | 102 | 5 | 34 | 257 | - | - | - | 18 | - | - | 485 | 3 | 2 | - |
| 27 | 3600 Accum Amort-Other | A-15,Ln26 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 4100 Net Cur Def Op Inc Taxes | A-15,Ln47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | 4340 Noncur Def Oper Inc Tax | A-15,Ln58 | (74,575) | (8,816) | (440) | (2,837) | (19,983) | - | - | - | (1,586) | - | - | (40,505) | (221) | (188) | - |
| 30 | Equal Access - Deferred Oper Inc Taxes | A-9,Ln23 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | 4360 Other Deferred Credits-Net | A-15,Ln59 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | 4370 Other Jur Liab & Def Credits-Net | A-15,Ln61 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 | NET TELECOM PLANT | Ln19+20-21..32 | 2,747,953 | 422,420 | 23,148 | 91,932 | 607,186 | - | - | - | 72,717 | - | - | 1,505,079 | 13,733 | 11,738 | - |
| 34 | Distribution of Line 33 | Ln33/33a | 100.0000% | 15.3722% | 0.8424% | 3.3455% | 22.0959% | - | - | - | 2.6462% | - | - | 54.7709% | 0.4998% | 0.4272% | - |
| 35 | 1402 Rural Tel Bank Stock | A-9,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | Cash Working Capital | A-9,Ln19 | 150,841 | 16,998 | 835 | 5,729 | 42,689 | - | - | - | 3,076 | - | - | 80,661 | 459 | 393 | - |
| 37 | Equal Access - Unamortized Expenses | A-9,Ln24 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | Invest Allow/Disallowances | A-9,Ln29 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | Accum Depr/Amort Allow/Disallow | A-15,Ln64 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 4040 Customer Deposits | A-15,Ln29 | 279 | 31 | 2 | 11 | 79 | - | - | - | 6 | - | - | 149 | 1 | 1 | - |
| 41 | 4310 Other Long-Term Liabilities | A-15,Ln49 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | Other Telecom Pl Adjust | Records | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | NET TELECOM PLANT AND | Ln33+35..39+42 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | OTHER RATE BASE ITEMS | -40..41 | 2,898,515 | 439,387 | 23,982 | 97,650 | 649,796 | - | - | - | 75,787 | - | - | 1,585,591 | 14,192 | 12,130 | - |
| 45 | Distribution of Line 44 | Ln44/44a | 100.0000% | 15.1590% | 0.8274% | 3.3690% | 22.4182% | - | - | - | 2.6147% | - | - | 54.7036% | 0.4896% | 0.4185% | - |

GNVI
Study Area: 542315
Study Year: 2007

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

A-2
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| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|------|--|----------------|-----------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|------------------|---------------|---------------------|-----------|------------|-------------|--------------------|
| | | | JURIS TOTAL (a) | Special Access | | | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | | | | | | | | | | |
| 46 | 2001 TELECOM PLANT IN SVC | Ln14 | 12,503,122 | 1,408,937 | 69,244 | 474,839 | 3,538,510 | - | - | - | 255,001 | - | - | 6,685,978 | 38,072 | 32,540 | - |
| 47 | Equal Access Adjustment | Note 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | 2001 TELECOM PLANT IN SVC (EA/LS) | Ln46+47 | 12,503,122 | 1,408,937 | 69,244 | 474,839 | 3,538,510 | - | - | - | 255,001 | - | - | 6,685,978 | 38,072 | 32,540 | - |
| 49 | Distribution of Line 48 | Ln48/48a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 50 | GSF,COE,IOT,C&WF,Gross Eq Acs | Ln1+7+A-9 Ln29 | 12,501,900 | 1,408,800 | 69,238 | 474,793 | 3,538,164 | - | - | - | 254,976 | - | - | 6,685,325 | 38,068 | 32,537 | - |
| 51 | Equal Access Adjustment | Note 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 | GSF,COE,IOT,C&WF,Eq Acs (LS) | Ln50+51 | 12,501,900 | 1,408,800 | 69,238 | 474,793 | 3,538,164 | - | - | - | 254,976 | - | - | 6,685,325 | 38,068 | 32,537 | - |
| 53 | Distribution of Line 52 | Ln52/52a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 54 | GSF,COE,IOT,C&WF,Gross Eq Acs | Ln1+7+A-9 Ln29 | 12,501,900 | 1,408,800 | 69,238 | 474,793 | 3,538,164 | - | - | - | 254,976 | - | - | 6,685,325 | 38,068 | 32,537 | - |
| 55 | Distribution of Line 54 | Ln54/54a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 56 | COE,IOT,C&WF,Gross Eq Acs | A-2,Ln7 | 9,701,481 | 1,099,438 | 54,034 | 370,532 | 2,761,211 | - | - | - | 198,985 | - | - | 5,217,280 | - | - | - |
| 57 | Equal Access Investment | A-2,Ln9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | COE,IOT,C&WF,Eq Acs | Ln56+57 | 9,701,481 | 1,099,438 | 54,034 | 370,532 | 2,761,211 | - | - | - | 198,985 | - | - | 5,217,280 | - | - | - |
| 59 | Distribution of Line 58 | Ln58/58a | 100.0000% | 11.3327% | 0.5570% | 3.8193% | 28.4618% | - | - | - | 2.0511% | - | - | 53.7782% | - | - | - |
| 60 | GSF,COE,IOT,C&WF,Eq Acs (LS) | Ln52 | 10,478,465 | | | | 3,538,164 | | | | 254,976 | - | - | 6,685,325 | | | |
| 61 | (Trans, Switch, CCL only) | | | | | | | | | | | | | | | | |
| 62 | Distribution of Line 61 | | | | | | | | | | | | | | | | |
| 63 | GSF,COE,IOT,C&WF,Eq Acs (LS) | Ln52 | 1,952,831 | 1,408,800 | 69,238 | 474,793 | | | | | | | | | | | |
| 64 | (Special Access only) | | | | | | | | | | | | | | | | |
| 65 | Distribution of Line 64 | | | | | | | | | | | | | | | | |
| 66 | COE,IOT,C&WF | Ln7 | 4,484,201 | 1,099,438 | 54,034 | 370,532 | 2,761,211 | - | - | - | 198,985 | - | - | - | - | - | - |
| 67 | x/CCL,B&C,IX | | | | | | | | | | | | | | | | |
| 68 | Distribution of Line 67 | | | | | | | | | | | | | | | | |
| 69 | COE Switching Investment | A-5,Ln28 | 2,761,211 | - | - | - | 2,761,211 | - | - | - | - | - | - | - | - | - | - |
| 70 | Equal Access Investment | A-9,Ln21 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | COE Switching, Equal Access Investment | Ln69+70 | 2,761,211 | - | - | - | 2,761,211 | - | - | - | - | - | - | - | - | - | - |
| 72 | Distribution of Line 71 | Ln71/71a | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | - |
| 73 | C&WF Cat 1.3 | A-7,Ln6 | 4,049,035 | - | - | - | - | - | - | - | - | - | - | 4,049,035 | - | - | - |
| 74 | Direct Assign - MSG (1.3) | A-7,Ln7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | COE,IOT,C&WF x/Cat 1.3 | Ln 7-73...74 | 5,652,446 | 1,099,438 | 54,034 | 370,532 | 2,761,211 | - | - | - | 198,985 | - | - | 1,168,245 | - | - | - |
| 76 | Distribution of Line 75 | Ln75/75a | 100.0000% | 19.4507% | 0.9559% | 6.5553% | 48.8498% | - | - | - | 3.5203% | - | - | 20.6680% | - | - | - |

Note 1: Equal Access transferred to Local Switching for distribution

GNVI
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SEPARATED EXPENSE SUMMARY

A-3

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | Inter-exchange (o) | | |
|------------------------|---|----------------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|-------------|-----------------------|---------------|----------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | | B&C | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | Record (m) | Process (n) |
| 1 | Plt Spec Exp Accts 6110,6120 | | | | | | | | | | | | | | | | |
| 2 | 6210,6220,6230,6310,6410 | A-11,Ln32 | 342,994 | 37,823 | 1,801 | 13,974 | 89,404 | - | - | - | 6,936 | - | - | 191,636 | 766 | 654 | - |
| 3 | PI Nonspec Account 6510,6530,6540 | A-12,Ln24 | 272,929 | 15,193 | 747 | 5,120 | 38,157 | - | - | - | 2,750 | - | - | 210,961 | - | - | - |
| 4 | Cust Oper Accts 6610,6620 | A-13,Ln55 | 229,233 | 16,957 | 833 | 5,715 | 44,515 | - | 8,604 | - | 3,208 | - | - | 41,967 | 57,924 | 49,508 | - |
| 5 | TOTAL BIG THREE EXPENSES | Ln2,.4 | 845,156 | 69,974 | 3,381 | 24,809 | 172,076 | - | 8,604 | - | 12,894 | - | - | 444,565 | 58,690 | 50,163 | - |
| 6 | Distribution of Line 5 | Ln5/5a | 100.0000% | 8.2794% | 0.4000% | 2.9355% | 20.3603% | - | 1.0181% | - | 1.5257% | - | - | 52.6015% | 6.9443% | 5.9353% | - |
| 7 | Plt Spec Exp Accts x/6110, 6120 | A-11,Ln31 | 286,312 | 31,560 | 1,493 | 11,863 | 73,675 | - | - | - | 5,803 | - | - | 161,917 | - | - | - |
| 8 | PI Nonspec Account 6510,6530,6540 | A-12,Ln24 | 272,929 | 15,193 | 747 | 5,120 | 38,157 | - | - | - | 2,750 | - | - | 210,961 | - | - | - |
| 9 | Cust Oper Accts 6610,6620 x/amounts | | | | | | | | | | | | | | | | |
| 10 | allocated on GSF | A-13,Ln54 | 180,811 | 12,144 | 597 | 4,093 | 30,499 | - | 8,604 | - | 2,198 | - | - | 15,485 | 57,794 | 49,397 | - |
| 11 | TOTAL MODIFIED BIG THREE EXPENSES | Ln7,.10 | 740,052 | 58,897 | 2,837 | 21,076 | 142,332 | - | 8,604 | - | 10,751 | - | - | 388,363 | 57,794 | 49,397 | - |
| 12 | Distribution of Line 11 | Ln11/11a | 100.0000% | 7.9586% | 0.3833% | 2.8480% | 19.2327% | - | 1.1627% | - | 1.4527% | - | - | 52.4778% | 7.8095% | 6.6748% | - |
| 13 | Plant Specific Expenses | A-11,Ln32 | 342,994 | 37,823 | 1,801 | 13,974 | 89,404 | - | - | - | 6,936 | - | - | 191,636 | 766 | 654 | - |
| 14 | Plant Nonspecific Expenses | A-12,Ln38 | 1,169,365 | 156,113 | 8,292 | 39,518 | 183,329 | - | - | - | 27,284 | - | - | 749,994 | 2,606 | 2,228 | - |
| 15 | Customer Operations Expenses | A-13,Ln55 | 229,233 | 16,957 | 833 | 5,715 | 44,515 | - | 8,604 | - | 3,208 | - | - | 41,967 | 57,924 | 49,508 | - |
| 16 | Corporate Operations Expenses | A-14,Ln12 | 534,018 | 44,213 | 2,136 | 15,676 | 108,728 | - | 5,437 | - | 8,147 | - | - | 280,902 | 37,084 | 31,696 | - |
| 17 | 7100 Oth Oper Inc & Expenses | A-10,Ln17+18 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 7300 Contributions | A-10,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | TOTAL OPERATING EXPENSES | Ln13,.18 | 2,275,610 | 255,107 | 13,063 | 74,883 | 425,976 | - | 14,041 | - | 45,576 | - | - | 1,264,498 | 98,380 | 84,086 | - |
| 20 | Operating Taxes | A-14,Ln22 | 41,762 | 4,706 | 231 | 1,586 | 11,819 | - | - | - | 852 | - | - | 22,332 | 127 | 109 | - |
| 21 | Equal Access Expenses | A-14,Ln30 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Expense Allow/Disallowances | A-14,Ln35 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 5240 Rent Revenues | A-10,Ln43 | 2,015 | 177 | 6 | 109 | 325 | - | - | - | 36 | - | - | 1,332 | 16 | 14 | - |
| 24 | TOTAL OPERATING EXP & TAXES | Ln19+20,.22-23 | 2,315,357 | 259,636 | 13,288 | 76,360 | 437,470 | - | 14,041 | - | 46,392 | - | - | 1,285,498 | 98,491 | 84,181 | - |
| 25 | Distribution of Line 24 | Ln24/24a | 100.0000% | 11.2136% | 0.5739% | 3.2980% | 18.8943% | - | 0.6064% | - | 2.0037% | - | - | 55.5205% | 4.2538% | 3.6358% | - |
| INCOME TAX CALCULATION | | | | | | | | | | | | | | | | | |
| 26 | Other Operating Income | A-14,Ln28 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | AFUDC | A-10,Ln15 | 86 | 10 | 0 | 3 | 24 | - | - | - | 2 | - | - | 46 | 0 | 0 | - |
| 28 | Operating Revenue | A-14,Ln29-Ln26 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | Uncollectible Revenue | A-10,Ln57 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | Income Effect Jurisdictional Difference | A-10,Ln59 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | IRS Income Adjustment | A-10,Ln60 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | TOTAL REVENUE & OTHER INCOME | Ln26,.31 | 86 | 10 | 0 | 3 | 24 | - | - | - | 2 | - | - | 46 | 0 | 0 | - |
| 33 | Contributions | A-10,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | Operating Expenses | Ln19-Ln33 | 2,275,610 | 255,107 | 13,063 | 74,883 | 425,976 | - | 14,041 | - | 45,576 | - | - | 1,264,498 | 98,380 | 84,086 | - |
| 35 | Operating Taxes | A-14,Ln22 | 41,762 | 4,706 | 231 | 1,586 | 11,819 | - | - | - | 852 | - | - | 22,332 | 127 | 109 | - |
| 36 | Fixed Charges | A-10,Ln25 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | TOTAL OPERATING EXPENSES | Ln33,.36 | 2,317,372 | 259,813 | 13,294 | 76,469 | 437,795 | - | 14,041 | - | 46,428 | - | - | 1,286,830 | 98,507 | 84,195 | - |
| 38 | State Taxable Income | Ln32-Ln37 | (2,317,286) | (259,803) | (13,294) | (76,466) | (437,770) | - | (14,041) | - | (46,426) | - | - | (1,286,784) | (98,507) | (84,194) | - |
| 39 | State Income Tax | | (204,848) | (22,967) | (1,175) | (6,760) | (38,699) | - | (1,241) | - | (4,104) | - | - | (113,752) | (8,708) | (7,443) | - |
| 40 | Federal Taxable Income | Ln32-Ln37 | (2,317,286) | (259,803) | (13,294) | (76,466) | (437,770) | - | (14,041) | - | (46,426) | - | - | (1,286,784) | (98,507) | (84,194) | - |
| 41 | State Income Tax | Ln39 | (204,848) | (22,967) | (1,175) | (6,760) | (38,699) | - | (1,241) | - | (4,104) | - | - | (113,752) | (8,708) | (7,443) | - |
| 42 | Net Federal Taxable Income | Ln40-Ln41 | (2,112,438) | (236,837) | (12,118) | (69,706) | (399,072) | - | (12,800) | - | (42,322) | - | - | (1,173,033) | (89,799) | (76,752) | - |
| 43 | Federal Income Tax | | (718,229) | (80,524) | (4,120) | (23,700) | (135,684) | - | (4,352) | - | (14,389) | - | - | (398,831) | (30,532) | (26,096) | - |
| 44 | Amortization of Investment Tax Credit | A-10,Ln44 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Federal Income Tax | Ln43-Ln44 | (718,229) | (80,524) | (4,120) | (23,700) | (135,684) | - | (4,352) | - | (14,389) | - | - | (398,831) | (30,532) | (26,096) | - |

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GENERAL SUPPORT FACILITIES

A-4

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter- exchange (o) | |
|----------------------------------|-----------------------------------|----------|-----------------------|------------------|----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|---------------------------|-----------------|
| | | | JURIS TOTAL (a) | Special Access | | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | | |
| | | | | Chan Term (b) | CM-Term (c) | | | | | | | | | | | | CM-Facil (d) |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 1 | COE, IOT, C&WF Distr | A-2,Ln8 | 100.0000% | 11.3327% | 0.5570% | 3.8193% | 28.4618% | - | | 2.0511% | - | - | 53.7782% | - | | - | |
| 2 | Modified Big Three Expenses Distr | A-3,Ln12 | 100.0000% | 7.9586% | 0.3833% | 2.8480% | 19.2327% | - | 1.1627% | 1.4527% | - | - | 52.4778% | 7.8095% | 6.6748% | - | |
| LAND & SUPT ASSETS APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 3 | 2110 Land & Support Assets | | | | | | | | | | | | | | | | |
| 4 | Support Assets-Joint x/GSF - B&C | Ln4a*1 | 2,312,963 | 262,121 | 12,882 | 88,340 | 658,310 | - | | 47,441 | - | - | 1,243,869 | - | | - | |
| 5 | General Support Facilities - B&C | Direct | 487,456 | 47,240 | 2,322 | 15,921 | 118,643 | - | - | 8,550 | - | - | 224,175 | 38,068 | 32,537 | - | |
| 6 | Direct Assignment | Ln6a*1 | - | - | - | - | - | - | - | - | - | - | - | - | | - | |
| 7 | Total Support Assets | Ln4..6 | 2,800,419 | 309,361 | 15,204 | 104,261 | 776,953 | - | - | 55,991 | - | - | 1,468,045 | 38,068 | 32,537 | - | |
| 8 | Distribution of Line 7 | Ln7/7a | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - | |
| 9 | Land Assets-Joint | Ln9a*1 | - | - | - | - | - | - | - | - | - | - | - | - | | - | |
| 10 | Direct Assignment | Ln10a*1 | - | - | - | - | - | - | - | - | - | - | - | - | | - | |
| 11 | Total Land Assets | Ln9..10 | - | - | - | - | - | - | - | - | - | - | - | - | | - | |
| 12 | TOTAL LAND & SUPPORT ASSETS | Ln7+11 | 2,800,419 | 309,361 | 15,204 | 104,261 | 776,953 | - | - | 55,991 | - | - | 1,468,045 | 38,068 | 32,537 | - | |
| 13 | Distribution of Line 12 | Ln12/12a | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - | |

CENTRAL OFFICE EQUIPMENT

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | Inter-exchange (o) | | | |
|-----------------------|-------------------------------------|-----------|-----------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|------------------|---------------|---------------------|--------------------|---------|------------|-------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | | BFP (l) | Record (m) | Process (n) |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 1 | COE - Cat. 1 Manual Switchboard Pct | A-16,Ln3 | 100.0000% | | | | - | - | | | | | | | | | 100.0000% |
| 2 | COE - Cat. 1 TSPS Complex | A-16,Ln5 | 100.0000% | | | | - | - | | | | | | | | | 100.0000% |
| COE APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 3 | 2220 Operator Systems | | | | | | | | | | | | | | | | |
| 4 | Cat 1-Operator Systems | | | | | | - | | | | | | | | | | |
| 5 | Manual Switchboards | Ln5a*1 | - | | | | | - | | | | | | | | | - |
| 6 | Auxiliary Switchboards | | | | | | | | | | | | | | | | |
| 7 | Intercept | Direct | - | | | | - | | | | | | | | | | |
| 8 | Directory Assistance | Direct | - | | | | | - | | | | | | | | | |
| 9 | Svc Obs Boards | Ln9a*31 | - | | | | - | - | - | | - | - | | - | - | - | - |
| 10 | TSPS | | | | | | | | | | | | | | | | |
| 11 | Operator | Ln11a*2 | - | | | | - | | | | | | | | | | - |
| 12 | RTA | Ln12a*31 | - | | | | - | - | - | | - | - | | - | - | - | - |
| 13 | Other | Ln13a*31 | - | | | | - | - | - | | - | - | | - | - | - | - |
| 14 | Direct Assignment | Ln14a*31 | - | | | | | | | | - | - | | - | - | - | - |
| 15 | Total Cat 1 | Ln7..14 | - | | - | - | - | - | - | - | - | - | | - | - | - | - |
| 16 | Distribution of Line 15 | Ln15/15a | - | | - | - | - | - | - | - | - | - | | - | - | - | - |
| 17 | 2210 Central Office Switching | | | | | | | | | | | | | | | | |
| 18 | Cat 2-Tandem Switching | | | | | | | | | | | | | | | | |
| 19 | Tandem Switching | Direct | - | | | | | | | | | - | | | | | |
| 20 | Direct Assign-MSG | Direct | - | | | | | | | | | | | | | | |
| 21 | -PL | Direct | - | | | - | | | | | | | | | | | |
| 22 | Total Cat 2 | Ln19..21 | - | | - | - | - | - | - | - | - | - | | - | - | - | - |
| 23 | Cat 3-Local Switching - TS | Direct | 2,761,211 | | | | 2,761,211 | | | | | | | | | | |
| 24 | Cat 3-Local Switching - NTS | Direct | - | | | | | | | | | | | - | | | |
| 25 | Direct Assign-MSG | Direct | - | | | | | | | | | | | | | | |
| 26 | -PL | Direct | - | | | - | | | | | | | | | | | |
| 27 | Total Cat 3 | Ln23..26 | 2,761,211 | | - | - | 2,761,211 | | - | - | - | - | | - | - | - | - |
| 28 | TOTAL COE-SWITCHING | Ln22+27 | 2,761,211 | | - | - | 2,761,211 | | - | - | - | - | | - | - | - | - |
| 29 | Distribution of Line 28 | Ln28/28a | 100.0000% | | - | - | 100.0000% | | - | - | - | - | | - | - | - | - |
| 30 | COE Cat 1,2&3 x/SOB (x/b..d,h,k) | Ln7..8+28 | 2,761,211 | | | | 2,761,211 | | 2,61 | - | | | | - | - | - | - |
| 31 | Distribution of Line 30 | Ln30/30a | 100.0000% | | | | 100.0000% | | - | - | | | | - | - | - | - |

CENTRAL OFFICE EQUIPMENT

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | Inter- exchange (o) | | | | |
|-----------------------|------------------------------------|--------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------------|---------------------|------------|---------------|----------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | | Carrier Common Line | | B&C | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | | Pay (k) | BFP (l) | Record (m) | Process (n) |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| COE APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 32 | 2230 Central Office - Transmission | | | | | | | | | | | | | | | | |
| 33 | Cat 4.1-Exchange Circuit | | | | | | | | | | | | | | | | |
| 34 | 4.11 Wideband Line | Direct | - | - | | | | | | | | | | | | | |
| 35 | Direct Assign-MSG | Direct | | | | | | | | | - | | | | | | |
| 36 | -PL | Direct | 819,513 | 819,513 | | | | | | | | | | | | | |
| 37 | 4.12 Ex Trk x/WB - Basic | Direct | - | | | | | | | | - | | | | | | |
| 38 | Direct Assign-MSG | Direct | - | | | | | | | | - | | | | | | |
| 39 | -PL | Direct | - | | | | | | | | | | | | | | |
| 40 | Ex Trk WB | Direct | - | | | - | | | | | | | | | | | |
| 41 | Direct Assign-MSG | Direct | - | | | | | | | | - | | | | | | |
| 42 | -PL | Direct | - | | | - | | | | | | | | | | | |
| 43 | 4.13 Ex Line x/WB | | | | | | | | | | | | | | | | |
| 44 | Joint MSG | Direct | 1,168,245 | | | | | | | | | - | 1,168,245 | | | | |
| 45 | PL & Local | Direct | 10,451 | 10,451 | | | | | | | | | | | | | |
| 46 | Direct Assign-MSG | Direct | - | | | | | | | | | - | - | | | | |
| 47 | -PL | Direct | - | - | | | | | | | | | | | | | |
| 48 | Cat 4.2-Interexchange | | | | | | | | | | | | | | | | |
| 49 | 4.21 Furn to Others-MSG | Direct | - | | | | | | | | | | | | | - | |
| 50 | -PL | Direct | - | | | | | | | | | | | | | - | |
| 51 | 4.22 Wideband | | | | | | | | | | | | | | | | |
| 52 | Jt MSG-Access | Direct | - | | | - | | | | | | | | | | | |
| 53 | -Nonaccess | Direct | - | | | | | | | | | | | | | - | |
| 54 | PL TWX-Access | Direct | - | | | - | | | | | | | | | | | |
| 55 | -Nonaccess | Direct | - | | | | | | | | | | | | | - | |
| 56 | Direct Assign-MSG | Direct | - | | | | | | | | - | | | | | | |
| 57 | -PL | Direct | 48,274 | | | 48,274 | | | | | | | | | | | |

GNVI
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CENTRAL OFFICE EQUIPMENT

A-5
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| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | | | |
|-----------------------|-----------------------------|-----------------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|---------------------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter- exchange (o) |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| COE APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 58 | 4.23 All Other | | | | | | | | | | | | | | | | |
| 59 | Jt MSG-Access | Direct | 129,491 | | | - | | | | 129,491 | | | | | | | |
| 60 | PL TWX-Access | Direct | 5,760 | | 5,760 | | | | | | | | | | | | |
| 61 | Jt Msg TWX-IT | Direct | - | | | | | | | - | | | | | | | |
| 62 | Direct Assign-MSG Nonaccess | Direct | - | | | | | | | | | | | | | | - |
| 63 | -PL Nonaccess | Direct | - | | | | | | | | | | | | | | - |
| 64 | Cat 4.3-Host/Remote | | | | | | | | | | | | | | | | |
| 65 | Joint | Direct | - | | - | | | | | - | | | | | | | |
| 66 | WATS-MSG | Direct | - | | | | | | | - | | | | | | | |
| 67 | -PL | Direct | - | | | - | | | | | | | | | | | |
| 68 | Direct Assign-MSG | Direct | - | | | | | | | - | | | | | | | |
| 69 | -PL | Direct | - | | - | | | | | | | | | | | | |
| 70 | Total Cat 4 | Ln34..57+59..69 | 2,181,734 | 829,964 | 54,034 | - | - | - | - | 129,491 | - | - | 1,168,245 | - | - | - | - |
| 71 | TOTAL COE-TRANSMISSION | Ln70 | 2,181,734 | 829,964 | 54,034 | - | - | - | - | 129,491 | - | - | 1,168,245 | - | - | - | - |
| 72 | Distribution of Line 71 | Ln71/71a | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - | - |
| 73 | TOTAL CENTRAL OFFICE EQUIP | Ln15+22+27+70 | 4,942,945 | 829,964 | 54,034 | - | 2,761,211 | - | - | 129,491 | - | - | 1,168,245 | - | - | - | - |
| 74 | Distribution of Line 73 | Ln73/73a | 100.0000% | 16.7909% | 1.0931% | - | 55.8617% | - | - | 2.6197% | - | - | 23.6346% | - | - | - | - |

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | Inter-exchange (o) | | |
|-----------------------------|---------------------------|----------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|-----------------------|---------------|----------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | | B&C | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | Record (m) | Process (n) |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| IOT EQUIPMENT APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 1 | 2310 Info Orig/Term Equip | | | | | | | | | | | | | | | | |
| 2 | Cat 1-Other IOT | | | | | | | | | | | | | | | | |
| 3 | Public Telephone | Direct | - | | | | | | | | | | - | | | | |
| 4 | All Other IOT-MSG | Direct | - | | | | | | | | | | | - | | | |
| 5 | -PL | Direct | - | - | | | | | | | | | | | | | |
| 6 | Direct Assign-MSG | Direct | - | | | | | | | | | | | - | | | |
| 7 | -PL | Direct | - | - | | | | | | | | | | | | | |
| 8 | Total Cat 1 - Other IOT | Ln3..7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 9 | Distribution of Line 8 | Ln8/8a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 10 | Cat 2 CPE-MSG | Direct | - | | | | | | | | | | | - | | | |
| 11 | -PL | Direct | - | - | | | | | | | | | | | | | |
| 12 | Total Cat 2 - CPE | Ln10..11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 13 | Distribution of Line 12 | Ln12/12a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 14 | TOTAL IOT EQUIPMENT | Ln8+12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 15 | Distribution of Line 14 | Ln14/14a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

CABLE AND WIRE FACILITIES

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | | | Inter-exchange (o) |
|----------------------------|-------------------------------|----------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|--------------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 1 | Cat 1.3 Equiv Inter Loops Pct | Records | 100.0000% | | | | | | | | | | - | 100.0000% | | | |
| C&WF CAT 1-2 APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 2 | 2410 Cable & Wire Facilities | | | | | | | | | | | | | | | | |
| 3 | Cat 1-Exch Line x/WB | | | | | | | | | | | | | | | | |
| 4 | 1.1 Intra PL & WATS | Direct | - | - | | | | | | | | | | | | | |
| 5 | 1.2 Inter PL & WATS | Direct | 36,223 | 36,223 | | | | | | | | | | | | | |
| 6 | 1.3 Jointly Used | Direct | 4,049,035 | | | | | | | | | | - | 4,049,035 | | | |
| 7 | Direct Assign-MSG | Direct | - | | | | | | | | | | - | - | | | |
| 8 | -PL | Direct | - | - | | | | | | | | | | | | | |
| 9 | Total Category 1 | Ln4..8 | 4,085,258 | 36,223 | - | - | - | - | - | - | - | - | - | 4,049,035 | - | - | |
| 10 | Cat 2-WB & Exch Trunk | | | | | | | | | | | | | | | | |
| 11 | Ex Trk x/WB - joint message | Direct | - | | | | | | | | | - | | | | | |
| 12 | Ex Line WB - PL | Direct | - | - | | | | | | | | | | | | | |
| 13 | WB Line - MSG | Direct | - | | | | | | | | | | | | | | |
| | -PL | Direct | 233,251 | 233,251 | | | | | | | | | | | | | |
| 14 | WB Trunk-PL | Direct | - | | | - | | | | | | | | | | | |
| 15 | WB Trk Direct Assign-MSG | Direct | - | | | | | | | | | | | | | | |
| 16 | -PL | Direct | - | | | | | | | | | | | | | | |
| 17 | Total Category 2 | Ln11..16 | 233,251 | 233,251 | - | - | - | - | - | - | - | - | - | - | - | - | |

CABLE AND WIRE FACILITIES

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | | | | Inter-exchange (o) |
|----------------------------------|-----------------------------|----------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|---|--------------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| C&WF CAT 3-4 APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 18 | Cat 3-Interexchange C&WF | | | | | | | | | | | | | | | | | |
| 19 | Wideband: | | | | | | | | | | | | | | | | | |
| 20 | Jt MSG-Access | Direct | - | | | | | | | | - | | | | | | | |
| 21 | PL/TWX-Access | Direct | | | | - | | | | | | | | | | | | |
| 22 | Direct Assign-MSG | Direct | - | | | | | | | | - | | | | | | - | |
| 23 | -PL | Direct | 365,490 | | | 365,490 | | | | | | | | | | | - | |
| 24 | All Other: | | | | | | | | | | | | | | | | | |
| 25 | Jt MSG-Access | Direct | 69,494 | | | | | | | | 69,494 | | | | | | | |
| 26 | PL/TWX-Access | Direct | 5,042 | | | 5,042 | | | | | | | | | | | | |
| 27 | Joint TWX-IT | Direct | - | | | | | | | | - | | | | | | | |
| 28 | Joint TWX-Remote | Direct | - | | | | | | | | - | | | | | | | |
| 29 | Direct Assign-MSG Nonaccess | Direct | - | | | | | | | | | | | | | | - | |
| 30 | -PLNonaccess | Direct | - | | | | | | | | | | | | | | - | |
| 31 | Total Category 3 | Ln20..30 | 440,026 | - | - | 370,532 | - | - | - | - | 69,494 | - | - | - | - | - | - | |
| 32 | Cat 4-Host/Remote | | | | | | | | | | | | | | | | | |
| 33 | Joint (x/WATS) | Direct | - | | | | | | | | - | | | | | | | |
| 34 | WATS-MSG | Direct | - | | | | | | | | - | | | | | | | |
| 35 | -PL | Direct | - | | | - | | | | | | | | | | | | |
| 36 | Direct Assign-MSG | Direct | - | | | | | | | | - | | | | | | | |
| 37 | -PL | Direct | - | | | - | | | | | | | | | | | | |
| 38 | Total Category 4 | Ln33..37 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 39 TOTAL CABLE & WIRE FACILITIES | | | Ln9+17+31+38 | 4,758,535 | 269,474 | - | 370,532 | - | - | - | 69,494 | - | - | 4,049,035 | - | - | - | |
| 40 Distribution of Line 39 | | | Ln39/39a | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - | |

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AMORTIZABLE ASSETS

A-8

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter- exchange (o) | | |
|---------------------------------|--|----------|-----------------------|------------------|---------------------------|----------------|-----------------|------------------------|------------------|---------------------|---------------------|------------|------------|-----------------|---------------------------|-----|----------------|
| | | | JURIS TOTAL (a) | Special Access | | | Dir Asst (f) | | Surcharge (g) | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record | | | |
| | | | | Chan Term (b) | | CM-Term (c) | | | | | | | | CM-Facil (d) | | (m) | Process (n) |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 1 | Land & Support Assets Distr | A-4,Ln13 | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - | |
| 2 | 2210 COE-Switch Distr | A-5,Ln29 | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | |
| 3 | 2220 COE-Operator Distr | A-5,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 4 | 2230 COE-Transmission Distr | A-5,Ln72 | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - | |
| 5 | 2310 IOT Distr | A-6,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 6 | 2410 C&WF Distr | A-7,Ln40 | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - | |
| 7 | GSF,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | |
| TANGIBLE ASSETS APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 8 | 2680 Tangible Assets-Cap Leases | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 9 | 2110 Land & Supt Assets | Ln9a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 10 | 2210 COE-Switching | Ln10a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 11 | 2220 COE-Operator | Ln11a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 12 | 2230 COE-Transmission | Ln12a*4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 13 | 2310 IOT | Ln13a*5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 14 | 2410 C&WF | Ln14a*6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 15 | Not Classified by Account | Ln15a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 16 | Direct Assignment - Cap Leases | Ln16a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 17 | TOTAL CAPITAL LEASES | Ln9..16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 18 | Distribution of Line 17 | Ln17/17a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TANGIBLE ASSETS APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 19 | 2680 Tangible Assts-Lease Improve | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 20 | 2110 Land & Supt Assets | Ln20a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 21 | 2210 COE-Switching | Ln21a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 22 | 2220 COE-Operator | Ln22a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 23 | 2230 COE-Transmission | Ln23a*4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 24 | 2310 IOT | Ln24a*5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 25 | 2410 C&WF | Ln25a*6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 26 | Not Classified by Account | Ln26a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 27 | Direct Assignment - Lease Improvements | Ln27a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 28 | TOTAL LEASEHOLD IMPROVEMENTS | Ln20..27 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 29 | Distribution of Line 28 | Ln28/28a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 30 | TOTAL TANGIBLE ASSETS | Ln17+28 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 31 | Distribution of Line 30 | Ln30/30a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| INTANGIBLE ASSETS APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 32 | 2690 Intangible Assets | Ln32a*7 | 1,222 | 138 | 7 | 46 | 346 | - | - | 25 | - | - | 653 | 4 | 3 | - | |
| 33 | Direct Assignment | Ln33a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 34 | TOTAL INTANGIBLE ASSETS | Ln32..33 | 1,222 | 138 | 7 | 46 | 346 | - | - | 25 | - | - | 653 | 4 | 3 | - | |
| 35 | Distribution of Line 34 | Ln34/34a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | |

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | Special Access | | | Local | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|-----------------------------------|---|---------------|-----------------|---------------|----------------|--------------|---------------|--------------|---------------|------------------|------------------|---------------|---------|---------------------|------------|-------------|---------|--------------------|
| | | | JURIS TOTAL (a) | Chan Term (b) | CM-Term (c) | CM-Facil (d) | Switching (e) | Dir Asst (f) | Surcharge (g) | Transmission (i) | | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | | |
| | | | | | | | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | | |
| 1 | GSF,COE,IOT,C&WF,Gross Eq Acs | A-2,Ln55 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 2 | GSF,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| OTHER ACCOUNTS APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 3 | 2002 Prop Hld Fut Telecom Use | Ln3a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | Direct Assignment | Ln4a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | TOTAL PROP HLD FUT TELECOM USE | Ln3..4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | Distribution of Line 5 | Ln5/5a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 2003 Plt Under Constr | Ln7a*1 | 212,986 | 24,001 | 1,180 | 8,089 | 60,277 | - | - | - | - | 4,344 | - | - | 113,893 | 649 | 554 | - |
| 8 | Direct Assignment | Ln8a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | TOTAL PLT UNDER CONSTR | Ln7..8 | 212,986 | 24,001 | 1,180 | 8,089 | 60,277 | - | - | - | - | 4,344 | - | - | 113,893 | 649 | 554 | - |
| 10 | Distribution of Line 9 | Ln9/9a | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 11 | 2005 Telecom Plant Adjust | Ln11a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | Direct Assignment | Ln12a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | TOTAL TELECOM PLANT ADJUST | Ln11..12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Distribution of Line 13 | Ln13/13a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MISC ACCOUNTS APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 15 | 1402 Class B RTB Stock | Ln15a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 1438 Deferred Charges | Ln15a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 1220 Material & Supl x/CPE | Ln16a*2 | 36,704 | 4,136 | 203 | 1,394 | 10,388 | - | - | - | - | 749 | - | - | 19,627 | 112 | 96 | - |
| 17 | Direct Assignment | Ln17a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | TOTAL MATERIALS AND SUPPLIES | Ln16..17 | 36,704 | 4,136 | 203 | 1,394 | 10,388 | - | - | - | - | 749 | - | - | 19,627 | 112 | 96 | - |
| 19 | Cash Working Capital | Ln19a*2 | 150,841 | 16,998 | 835 | 5,729 | 42,689 | - | - | - | - | 3,076 | - | - | 80,661 | 459 | 393 | - |
| EQUAL ACCESS INVEST APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 20 | Equal Access Gross Investment | Direct | - | | | | | | | | - | | | | | | | |
| 21 | Equal Access Gross Investment - Direct Assignment | Direct | - | | | | | | | | - | | | | | | | |
| 22 | Accum Depreciation | Direct | - | | | | | | | | - | | | | | | | |
| 23 | Deferred Oper Inc Taxes | Direct | - | | | | | | | | - | | | | | | | |
| 24 | Unamortized Expenses | Direct | - | | | | | | | | - | | | | | | | |
| 25 | TOTAL EQUAL ACCESS INVESTMENT | Ln20-22-23+24 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | Distribution of Line 26 | Ln25/25a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALLOW/DISALLOW APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 27 | Investment Allow/Disallowances | Ln27a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Direct Assignment | Ln28a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | TOTAL INVEST ALLOW/DISALLOWANCES | Ln27..28 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|---------------------------------|--|----------------------|-----------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|---------------|---------|---------|------------------|------------|-------------|---------------------|---|-----|--|--------------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | Record (m) | Process (n) | | | | | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | | | | | |
| 1 | GSF,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | - | | |
| 2 | GSF,COE,IOT,C&WF,Eq Acs Distr | A-2,Ln49 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | - | | |
| 3 | COE,CW&F,IOT xCCL,Ltd Pay,B&C,IX | A-2,Ln68 | 100.0000% | 24.5180% | 1.2050% | 8.2631% | 61.5764% | - | - | - | - | 4.4375% | - | - | - | - | - | - | - | | |
| 4 | 2110 Support Assets Distr | A-4,Ln8 | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - | - | | |
| 5 | 2210 COE Switching Distr | A-5,Ln29 | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 6 | 2220 COE Operator Distr | A-5,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 7 | 2230 COE Transmission Distr | A-5,Ln72 | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - | - | | |
| 8 | 2310 IOT Distr | A-6,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 9 | 2410 C&WF Distr | A-7,Ln40 | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - | - | | |
| 10 | 2001 Tel Plt in Svc Distr | A-2,Ln15 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | - | | |
| 11 | Net Telecom Plant Distr | A-2,Ln34 | 100.0000% | 15.3722% | 0.8424% | 3.3455% | 22.0959% | - | - | - | - | 2.6462% | - | - | 54.7709% | 0.4998% | 0.4272% | - | - | | |
| 12 | 4100 Net Cur Def Op Inc Taxes | A-15,Ln48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 13 | Big Three Expenses Distr | A-3,Ln6 | 100.0000% | 8.2794% | 0.4000% | 2.9355% | 20.3603% | - | 1.0181% | - | - | 1.5257% | - | - | 52.6015% | 6.9443% | 5.9353% | - | - | | |
| OTHER INCOME APPORTIONMENT | | | | | | | | | | | | | | | | | | | | | |
| 14 | 7100 Oth Oper Inc & Expenses | | | | | | | | | | | | | | | | | | | | |
| 15 | Alw Fds Used Dur Constr | Ln15a*1 | 86 | 10 | 0 | 3 | 24 | - | - | - | - | 2 | - | - | 46 | 0 | 0 | - | - | | |
| 16 | Contributions | Ln16a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 17 | Abandoned Construction | Ln17a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 18 | Direct Assignment | Ln18a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 19 | TOTAL OTHER OPER INC & EXPENSES | Ln15..18 | 86 | 10 | 0 | 3 | 24 | - | - | - | - | 2 | - | - | 46 | 0 | 0 | - | - | | |
| 20 | Fixed Charges | | | | | | | | | | | | | | | | | | | | |
| 21 | Interest on Capital Leases | Ln21a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 22 | Fixed Charges Excl Capital Leases | Ln22a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 23 | Amortization of Debt Discount | Ln23a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 24 | Other Interest | Ln24a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 25 | TOTAL FIXED CHARGES | Ln21..24 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 26 | 5240 Rent Revenues | | | | | | | | | | | | | | | | | | | | |
| 27 | Support Assets | Ln27a*4 | 1,170 | 129 | 6 | 44 | 325 | - | - | - | - | 23 | - | - | 613 | 16 | 14 | - | - | | |
| 28 | COE-Switching | Ln28a*5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 29 | COE-Operator | Ln29a*6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 30 | COE-Transmission | Ln30a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 31 | IOT | Ln31a*8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 32 | C&WF | Ln32a*9 | 845 | 48 | - | 66 | - | - | - | - | - | 12 | - | - | 719 | - | - | - | - | | |
| 33 | Not Classified by Account | Ln33a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| UNBUNDLED NETWORK ELEMENTS | | | | | | | | | | | | | | | | | | | | | |
| 34 | C&WF - Unbundled Loop | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 35 | Operator Systems | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 36 | Tandem Switching | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 37 | Local Switching | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 38 | Transport Termination | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 39 | Transport Facility | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 40 | SS7 | Ln40a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 41 | OSS | Ln41a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 42 | Direct Assignment | Ln42a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 43 | TOTAL RENT REVENUES | Ln27..42 | 2,015 | 177 | 6 | 109 | 325 | - | - | - | - | 36 | - | - | 1,332 | 16 | 14 | - | - | | |
| INCOME TAX ADJUST APPORTIONMENT | | | | | | | | | | | | | | | | | | | | | |
| 44 | ITC Amortization - Federal | Ln44a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 45 | ITC Amortization - State | Ln45a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 46 | TOTAL ITC AMORTIZATION | Ln44..45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 47 | Amortization of Excess Def Taxes | Ln47a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 48 | Capitalized Payroll Taxes | Ln48a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 49 | Direct Assignment | Ln49a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 50 | TOTAL CAPITALIZED PAYROLL TAXES | Ln48..49 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 51 | Depreciation Adjustments | Ln51a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 52 | Direct Assignment | Ln52a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 53 | TOTAL DEPRECIATION ADJUSTMENTS | Ln51..52 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 54 | Uncollectibles - Joint Message | Ln54a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 55 | Uncollectibles - End User CCL | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 56 | Uncollectibles - Interexchange Carrier | Ln56a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 57 | TOTAL UNCOLLECTIBLES | Ln54..56 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 58 | Misc Inc Adjustments | | | | | | | | | | | | | | | | | | | | |
| 59 | Inc Adj Alloc on 2001 | Ln59a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 60 | Inc Adj Alloc on Big 3 Exp | Ln60a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 61 | TOTAL MISC INC ADJUSTMENTS | Ln59..60 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 62 | Total Other Income and Tax adjustments | Ln19+25+43+46+47+50- | 2,101 | 187 | 7 | 113 | 349 | - | - | - | - | 37 | - | - | 1,378 | 16 | 14 | - | - | | |
| 63 | Distribution of Line 62 | Ln62/62a | 100.0000% | 8.8903% | 0.3250% | 5.3607% | 16.6070% | - | - | - | - | 1.7842% | - | - | 65.6058% | 0.7694% | 0.6576% | - | - | | |

GNVI
Study Area: 542315
Study Year: 2007

PLANT SPECIFIC EXPENSES

A-11

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | Special Access | | | Local | Information | | Equal | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|----------------------------------|------------------------------------|------------|------------|---------------|----------------|--------------|---------------|--------------|---------------|------------|------------------|---------------|---------|---------------------|------------|-------------|---------|--------------------|
| | | | JURIS | Chan Term (b) | CM-Term (c) | CM-Facil (d) | Switching (e) | Dir Asst (f) | Surcharge (g) | Access (h) | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | | |
| | | | TOTAL (a) | | | | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | | |
| 1 | GSF,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 2 | 2110 Land & Support Assets Distr | A-4,Ln13 | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - |
| 3 | 2210 COE Switching Distr | A-2,Ln72 | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 2220 COE Operatory Systems Distr | A-5,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 2230 COE Transmission Distr | A-5,Ln72 | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - |
| 6 | 6410 C&WF Distr | A-7,Ln40 | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - |
| PLANT SPECIFIC EXP APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 7 | 6110 Network Support Expenses | Ln7a*1 | 474 | 53 | 3 | 18 | 134 | - | - | - | - | 10 | - | - | 253 | 1 | 1 | - |
| 8 | Direct Assignment | Ln8a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | TOTAL NETWORK SUPPORT EXPENSES | Ln7..8 | 474 | 53 | 3 | 18 | 134 | - | - | - | - | 10 | - | - | 253 | 1 | 1 | - |
| 10 | 6120 General Support Expenses | Ln10a*2 | 56,208 | 6,209 | 305 | 2,093 | 15,595 | - | - | - | - | 1,124 | - | - | 29,466 | 764 | 653 | - |
| 11 | Direct Assignment | Ln11a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL GENERAL SUPPORT EXPENSES | Ln10..11 | 56,208 | 6,209 | 305 | 2,093 | 15,595 | - | - | - | - | 1,124 | - | - | 29,466 | 764 | 653 | - |
| 13 | 6210 COE Switching Expenses | Ln13a*3 | 73,675 | - | - | - | 73,675 | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Direct Assignment | Ln14a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | TOTAL COE SWITCHING EXPENSES | Ln13..14 | 73,675 | - | - | - | 73,675 | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 6220 COE Operator Systems Expenses | Ln16a*4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Direct Assignment | Ln17a*4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | TOTAL COE OPERATOR SYS EXPENSES | Ln16..17 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 6230 COE Transmission Expenses | Ln19a*5 | 60,283 | 22,933 | 1,493 | - | - | - | - | - | - | 3,578 | - | - | 32,280 | - | - | - |
| 20 | Direct Assignment | Ln20a*5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | TOTAL COE TRANSMISSION EXPENSES | Ln19..20 | 60,283 | 22,933 | 1,493 | - | - | - | - | - | - | 3,578 | - | - | 32,280 | - | - | - |
| 22 | TOTAL COE EXPENSES | Ln15+18+21 | 133,959 | 22,933 | 1,493 | - | 73,675 | - | - | - | - | 3,578 | - | - | 32,280 | - | - | - |
| 23 | 6310 IOT Equip Expenses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Cat 1-Other IOT Eq Expenses | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | Cat 2-Cust Prem Equip Exp | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | Direct Assignment | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | TOTAL IOT EXPENSES | Ln24..26 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 6410 C&WF Expenses | Ln28a*6 | 152,353 | 8,628 | - | 11,863 | - | - | - | - | - | 2,225 | - | - | 129,637 | - | - | - |
| 29 | Direct Assignment | Ln29a*6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | TOTAL C&WF EXPENSES | Ln28..29 | 152,353 | 8,628 | - | 11,863 | - | - | - | - | - | 2,225 | - | - | 129,637 | - | - | - |
| 31 | Plt Spec Exp x/6110,6120 | Ln22+27+30 | 286,312 | 31,560 | 1,493 | 11,863 | 73,675 | - | - | - | - | 5,803 | - | - | 161,917 | - | - | - |
| 32 | TOTAL PLANT SPEC OPER EXP | Ln9+12+31 | 342,994 | 37,823 | 1,801 | 13,974 | 89,404 | - | - | - | - | 6,936 | - | - | 191,636 | 766 | 654 | - |
| 33 | Distribution of Line 32 | Ln32/32a | 100.0000% | 11.0273% | 0.5250% | 4.0741% | 26.0658% | - | - | - | - | 2.0223% | - | - | 55.8715% | 0.2232% | 0.1908% | - |

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PLANT NONSPECIFIC EXPENSES

A-12

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter- exchange (o) | | |
|-----------------------------|----------------------------------|---------------|-----------------------|------------------|----------------|-----------------|---------------------------|------------------------|-----------------|------------------|---------------------|------------------|------------|------------|---------------------------|---------------|----------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | | Information | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | Record (m) | Process (n) |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | | Dir Asst (f) | Surcharge (g) | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 1 | COE, IOT, C&WF Distr | A-2,Ln8 | 100.0000% | 11.3327% | 0.5570% | 3.8193% | 28.4618% | - | - | 2.0511% | - | - | 53.7782% | - | - | - | |
| 2 | 2110 Supt Asst Distr | A-4,Ln8 | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - | |
| 3 | 2210 COE-Switching Distr | A-2,Ln72 | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | |
| 4 | 2220 COE-Operator Distr | A-5,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 5 | 2230 COE-Transmission Distr | A-5,Ln72 | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - | |
| 6 | 2310 IOT Distr | A-6,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 7 | 2410 C&WF Distr | A-7,Ln40 | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - | |
| 8 | 2001 Tel Plt in Svc Distr | A-2,Ln15 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | |
| 9 | 2002 Prop Hld Ft Tel Use Distr | A-9,Ln6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 10 | 2680 Capital Leases Distr | A-8,Ln18 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 11 | 2680 Leasehold Improve Distr | A-8,Ln29 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 12 | 2690 Intangible Assets Distr | A-8,Ln35 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | |
| 13 | 2005 Telecom Plt Adjustment | A-9,Ln14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| PLANT NONSPEC EXP APPORTION | | | | | | | | | | | | | | | | | |
| 14 | 6510 Oth Prop Plant & Eq Exp | Ln14a*1 | 2,037 | 231 | 11 | 78 | 580 | - | - | 42 | - | - | 1,095 | - | - | - | |
| 15 | Direct Assignment | Ln15a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 16 | TOTAL OTH PROP PLANT & EQ EXP | Ln14..15 | 2,037 | 231 | 11 | 78 | 580 | - | - | 42 | - | - | 1,095 | - | - | - | |
| 17 | 6530 Network Operations Exp | Ln17a*1 | 132,028 | 14,962 | 735 | 5,043 | 37,577 | - | - | 2,708 | - | - | 71,002 | - | - | - | |
| 18 | Direct Assignment | Ln18a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 19 | TOTAL NETWORK OPERATIONS EXP | Ln17..18 | 132,028 | 14,962 | 735 | 5,043 | 37,577 | - | - | 2,708 | - | - | 71,002 | - | - | - | |
| 20 | 6540 Access Expenses | | | | | | | | | | | | | | | | |
| 21 | Access Expense x/Federal Support | Direct | - | | | | | | | | | | | | | - | |
| 22 | Federal Support | Direct | 138,864 | - | | | - | | | - | - | | 138,864 | | | - | |
| 23 | TOTAL ACCESS EXPENSES | Ln21..22 | 138,864 | - | - | - | - | | | - | - | | 138,864 | - | - | - | |
| 24 | TOTAL ACCOUNTS 6510,6530,6540 | Ln16+19+23 | 272,929 | 15,193 | 747 | 5,120 | 38,157 | - | - | 2,750 | - | - | 210,961 | - | - | - | |
| 25 | 6560 Depr and Amort Expenses | | | | | | | | | | | | | | | | |
| 26 | Depr-Support Assets | Ln26a*2 | 191,591 | 21,165 | 1,040 | 7,133 | 53,155 | - | - | 3,831 | - | - | 100,437 | 2,604 | 2,226 | - | |
| 27 | Depr-COE-Switching | Ln27a*3 | 91,825 | - | - | - | 91,825 | - | - | - | - | - | - | - | - | - | |
| 28 | Depr-COE-Operator | Ln28a*4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 29 | Depr-COE-Transmission | Ln29a*5 | 262,526 | 99,869 | 6,502 | - | - | - | - | 15,581 | - | - | 140,574 | - | - | - | |
| 30 | Depr-Info Orig/Term Equip | Ln30a*6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 31 | Depr-Cable & Wire Facil | Ln31a*7 | 349,818 | 19,810 | - | 27,239 | - | - | - | 5,109 | - | - | 297,660 | - | - | - | |
| 32 | Depr-Prop Hld Ft Tel Use | Ln32a*9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 33 | Amort-Capital Leases | Ln33a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 34 | Amort-Leasehold Improvements | Ln34a*11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 35 | Amort-Intangible Assets | Ln35a*12 | 677 | 76 | 4 | 26 | 192 | - | - | 14 | - | - | 362 | 2 | 2 | - | |
| 36 | Amort-Other | Ln36a*13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 37 | TOTAL DEPR & AMORT EXPENSES | Ln26..36 | 896,436 | 140,920 | 7,546 | 34,398 | 145,172 | - | - | 24,535 | - | - | 539,032 | 2,606 | 2,228 | - | |
| 38 | TOTAL PLANT NONSPEC OPER EXP | Ln16+19+23+37 | 1,169,365 | 156,113 | 8,292 | 39,518 | 183,329 | - | - | 27,284 | - | - | 749,994 | 2,606 | 2,228 | - | |
| 39 | Distribution of Line 39 | Ln38/38a | 100.0000% | 13.3502% | 0.7091% | 3.3795% | 15.6776% | - | - | 2.3333% | - | - | 64.1368% | 0.2229% | 0.1905% | - | |

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CUSTOMER OPERATIONS EXPENSES

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| LINE | DESCRIPTION | SOURCE | JURIS TOTAL (a) | INTERSTATE | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter- exchange (o) |
|----------------------------------|---------------------------------------|-----------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|---------------------------|
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| | | | | | | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 1 | GSF,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln55 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 2 | WSWS-Tel Oper Svcs Pct | A-16,Ln7 | 100.0000% | | | | - | - | | | | | | | | | 100.0000% |
| 3 | Operator Services Under Contract Pct. | A-16,Ln14 | - | | | | | - | | | | | | | | | |
| 4 | GSF,COE,IOT,C&WF,Eq Acs (LS CCL+) | A-2,Ln62 | 100.0000% | - | - | - | 33.7661% | - | - | - | 2.4333% | - | - | 63.8006% | - | - | - |
| 5 | EU Service Order Contacts | A-16,Ln19 | 100.0000% | | | | | | | | | | | | 100.0000% | | |
| 6 | EU Payment & Collection | A-16,Ln24 | 100.0000% | - | | | | | | | | | | 45.6091% | 54.3909% | | |
| 7 | EU Billing Inquiry Contacts | A-16,Ln29 | 100.0000% | - | | | | | | | | | | | 100.0000% | | |
| 8 | IX Carrier Svc Order Contacts | A-16,Ln33 | 100.0000% | - | | | | - | - | - | - | - | - | | | 100.0000% | |
| 9 | IX Carrier Payment & Collection | A-16,Ln37 | - | - | | | | - | - | - | - | - | - | | | | - |
| 10 | IX Carrier Billing Inquiry Contacts | A-16,Ln41 | - | - | | | | - | - | - | - | - | - | | | | - |
| 11 | Coin Collection | A-16,Ln45 | - | | | | | | | | | | | | | | - |
| MARKETING EXPENSES APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 12 | 6610 Marketing Expenses | Ln12a*1 | 42,715 | 4,813 | 237 | 1,622 | 12,089 | - | - | - | 871 | - | - | 22,841 | 130 | 111 | - |
| 13 | Direct Assignment | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | TOTAL MARKETING EXPENSES | Ln12..13 | 42,715 | 4,813 | 237 | 1,622 | 12,089 | - | - | - | 871 | - | - | 22,841 | 130 | 111 | - |
| SERVICES EXPENSES APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 15 | 6620 Services Expenses | | | | | | | | | | | | | | | | |
| 16 | Telephone Operator Service: | | | | | | | | | | | | | | | | |
| 17 | Tel Operator Svc | Ln17a*2 | - | | | | - | - | | | | | | | | | - |
| 18 | Operator services under contract | Ln18a*3 | - | | | | - | - | | | | | | | | | - |
| 19 | Total Tel Oper Svc Exp | Ln17..18 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Published Direct Listings | Direct | 8,604 | | | | | | 8,604 | | | | | | | | |
| 21 | All Other: | | | | | | | | | | | | | | | | |
| 22 | Cat. 1-LBOE EU Svc Ord Proc | | | | | | | | | | | | | | | | |
| 23 | Presubscription | Ln23a*4 | 5,707 | - | - | - | 1,927 | - | - | - | 139 | - | - | 3,641 | - | - | - |
| 24 | Other | Ln24a*5 | 29,269 | - | - | - | - | - | - | - | - | - | - | - | 29,269 | | |
| 25 | Cat 1-LBOE EU P&C | | | | | | | | | | | | | | | | |
| 26 | - CII | Direct | | | | | | | | | | | | | | | |
| 27 | - Other | Ln25a*6 | 21,300 | - | | | | | | | | | | 9,715 | 11,585 | | |
| 28 | Cat 1-LBOE EU BI | | | | | | | | | | | | | | | | |
| 29 | - CII | Direct | | | | | | | | | | | | | - | | |
| 30 | - Other | Ln28a*7 | 16,940 | - | | | | | | | | | | | 16,940 | | |
| 31 | Cat 1-LBOE IXC SOP | Ln31a*8 | | | | | - | - | - | - | - | - | - | | | - | - |
| 32 | Cat 1-LBOE IXC P&C | Ln32a*9 | | | | | - | - | - | - | - | - | - | | | - | - |
| 33 | Cat 1-LBOE IXC BI | Ln33a*10 | | | | | - | - | - | - | - | - | - | | | - | - |
| 34 | Cat 1-LBOE Coin Col - Lmtd | Ln34a*11 | | | | | | | | | | | | | | | |
| 35 | Total Cat 1-LBOE | Ln23..34 | 73,216 | - | - | - | 1,927 | - | - | - | 139 | - | - | 13,356 | 57,794 | - | |

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CUSTOMER OPERATIONS EXPENSES

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| LINE | DESCRIPTION | SOURCE | JURIS TOTAL (a) | INTERSTATE | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter- exchange (o) |
|---------------------------------|----------------------------------|-------------------|-----------------------|------------------|----------------------------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|---------------------------|
| | | | | Chan Term (b) | Special Access CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| | | | | | | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 36 | COE,CW&F,IOT x/CCLLtd Pay,B&C,IX | A-2,Ln68 | 100.0000% | 24.5180% | 1.2050% | 8.2631% | 61.5764% | - | | | 4.4375% | - | | | | | |
| SERVICES EXPENSES APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 37 | Cat 2-CSE Msg Proc | | | | | | | | | | | | | | | | |
| 38 | Joint Message | Direct | 16,702 | | | | | | | | | | | | | 16,702 | |
| 39 | Direct Assignment | Direct | - | | | | | | | | | | | | | - | |
| 40 | Cat 2-CSE Other B&C | | | | | | | | | | | | | | | | |
| 41 | Direct Assignment | Direct | 32,695 | | | | | | | | | | | | | 32,695 | |
| 42 | End User Common Line | Direct | 5,770 | | | | | | | | | | | 5,770 | | | |
| 43 | Cat 2-CSE CABS | Ln43a*36 | 49,531 | 12,144 | 597 | 4,093 | 30,499 | - | | | 2,198 | - | | | | | |
| 44 | Total Cat 2-CSE | Ln37..43 | 104,698 | 12,144 | 597 | 4,093 | 30,499 | - | - | - | 2,198 | - | - | 5,770 | - | 49,397 | - |
| 45 | Cat 2 Spec Acs Distr | Ln44/44a....d | 100.0000% | 72.1414% | 3.5455% | 24.3131% | | | | | | | | | | | |
| 46 | Total 6620 x/Cat 3 | Ln19+20+35+44 | 186,518 | 12,144 | 597 | 4,093 | 32,426 | - | 8,604 | - | 2,337 | - | - | 19,126 | 57,794 | 49,397 | - |
| 47 | Distribution of Line 41 | Ln46/46a | 100.0000% | 6.5109% | 0.3200% | 2.1943% | 17.3851% | - | 4.6131% | - | 1.2528% | - | - | 10.2541% | 30.9859% | 26.4837% | - |
| 48 | Cat 3-All Other CSE | Ln48a*47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | Cat 3-Direct Assignment | Ln49a*47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | Total All Other Cat 3 | Ln48..49 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 | Total All Other-Cat 1,2,3 | Ln35+44+50 | 177,914 | 12,144 | 597 | 4,093 | 32,426 | - | - | - | 2,337 | - | - | 19,126 | 57,794 | 49,397 | - |
| 52 | TOTAL SERVICES EXPENSES | Ln19+20+51 | 186,518 | 12,144 | 597 | 4,093 | 32,426 | - | 8,604 | - | 2,337 | - | - | 19,126 | 57,794 | 49,397 | - |
| 53 | TOTAL 6610 & 6620 x/amounts | Ln12+18+19+22..25 | | | | | | | | | | | | | | | |
| 54 | allocated on GSF | +29+39+44 | 180,811 | 12,144 | 597 | 4,093 | 30,499 | - | 8,604 | - | 2,198 | - | - | 15,485 | 57,794 | 49,397 | - |
| 55 | TOTAL CUSTOMER OPER EXPENSES | Ln14+52 | 229,233 | 16,957 | 833 | 5,715 | 44,515 | - | 8,604 | - | 3,208 | - | - | 41,967 | 57,924 | 49,508 | - |
| 56 | Distribution of Line 54 | Ln55/55a | 100.0000% | 7.3975% | 0.3636% | 2.4931% | 19.4192% | - | 3.7535% | - | 1.3994% | - | - | 18.3076% | 25.2688% | 21.5973% | - |

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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| LINE | DESCRIPTION | SOURCE | INTERSTATE | | Special Access | | | Local | Information | | Equal | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|-----------------------------------|---|-----------|------------|-----------|----------------|-------------|--------------|---------------|--------------|---------------|-------|------------------|---------------|---------------------|----------|------------|-------------|--------------------|
| | | | JURIS | TOTAL (a) | Chan Term (b) | CM-Term (c) | CM-Facil (d) | Switching (e) | Dir Asst (f) | Surcharge (g) | (h) | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| | | | | | | | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | | |
| 1 | Big Three Expenses Distr | A-3,Ln6 | 100.0000% | 8.2794% | 0.4000% | 2.9355% | 20.3603% | - | 1.0181% | - | - | 1.5257% | - | - | 52.6015% | 6.9443% | 5.9353% | - |
| 2 | G\$F,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 3 | Customer Operations Distr | A-13,Ln56 | 100.0000% | 7.3975% | 0.3636% | 2.4931% | 19.4192% | - | 3.7535% | - | - | 1.3994% | - | - | 18.3076% | 25.2688% | 21.5973% | - |
| CORP OPERATIONS EXP APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 4 | 6710 Exec & Planning Expenses | | | | | | | | | | | | | | | | | |
| 5 | All Other | Ln5a*1 | 39,492 | 3,270 | 158 | 1,159 | 8,041 | - | 402 | - | - | 603 | - | - | 20,773 | 2,742 | 2,344 | - |
| 6 | Direct Assignment | Ln6a*1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | TOTAL EXEC & PLANNING EXPENSES | Ln5..6 | 39,492 | 3,270 | 158 | 1,159 | 8,041 | - | 402 | - | - | 603 | - | - | 20,773 | 2,742 | 2,344 | - |
| 8 | 6720 Gen'l and Admin Expenses | | | | | | | | | | | | | | | | | |
| 9 | All Other | Ln9a*1 | 452,535 | 37,467 | 1,810 | 13,284 | 92,138 | - | 4,607 | - | - | 6,904 | - | - | 238,040 | 31,425 | 26,859 | - |
| 10 | Direct Assignment | Ln10a*1 | 41,991 | 3,477 | 168 | 1,233 | 8,550 | - | 427 | - | - | 641 | - | - | 22,088 | 2,916 | 2,492 | - |
| 11 | TOTAL GEN'L & ADMIN EXPENSES | Ln9..10 | 494,526 | 40,944 | 1,978 | 14,517 | 100,687 | - | 5,035 | - | - | 7,545 | - | - | 260,128 | 34,341 | 29,352 | - |
| 12 | TOTAL CORPORATE OPER EXPENSES | Ln7+11 | 534,018 | 44,213 | 2,136 | 15,676 | 108,728 | - | 5,437 | - | - | 8,147 | - | - | 280,902 | 37,084 | 31,696 | - |
| 13 | Distribution of Line 12 | Ln12/12a | 100.0000% | 8.2794% | 0.4000% | 2.9355% | 20.3603% | - | 1.0181% | - | - | 1.5257% | - | - | 52.6015% | 6.9443% | 5.9353% | - |
| OPERATING TAXES APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 14 | 7200 Operating Taxes | | | | | | | | | | | | | | | | | |
| 15 | Federal Income Taxes | Ln15a*2 | 243,217 | 27,407 | 1,347 | 9,237 | 68,833 | - | - | - | - | 4,960 | - | - | 130,059 | 741 | 633 | - |
| 16 | State & Local Income Taxes | Ln16a*2 | 69,374 | 7,817 | 384 | 2,635 | 19,633 | - | - | - | - | 1,415 | - | - | 37,097 | 211 | 181 | - |
| 17 | OP FED, STATE, LOCAL TAXES | | 312,591 | 35,225 | 1,731 | 11,871 | 88,466 | - | - | - | - | 6,375 | - | - | 167,156 | 952 | 814 | - |
| 18 | FIT Allowances/Disallowances | Ln18a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Operating Taxes - Property | Ln19a*2 | 38,547 | 4,344 | 213 | 1,464 | 10,909 | - | - | - | - | 786 | - | - | 20,613 | 117 | 100 | - |
| 20 | Operating Taxes - Other | Ln20a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | Operating Taxes - Direct Assignment | Ln21a*2 | 3,215 | 362 | 18 | 122 | 910 | - | - | - | - | 66 | - | - | 1,719 | 10 | 8 | - |
| 22 | TOTAL OPER TAXES x/FIT,SIT | Ln19..21 | 41,762 | 4,706 | 231 | 1,586 | 11,819 | - | - | - | - | 852 | - | - | 22,332 | 127 | 109 | - |
| OPERATING REVENUE SEPARATIONS | | | | | | | | | | | | | | | | | | |
| 23 | 5000 Basic Local Revenue | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 5080 Interstate Access/End User Revenue | Ln24a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | 5084 State Access/End User Revenue | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 5100 Long Distance Message Revenue | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | 5200 Miscellaneous Operating Revenue | Ln27a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 7100 Other Operating Income | Ln28a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | TOTAL OPERATING REVENUE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EQUAL ACCESS EXP APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 30 | Equal Access Expenses | Direct | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EXPENSES ALLOW/DISALLOW APPORTION | | | | | | | | | | | | | | | | | | |
| 31 | Expense Allowances/Disallowances | | | | | | | | | | | | | | | | | |
| 32 | Interest on Customer Deposits | Ln32a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 | Other Interest | Ln33a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | Direct Assignment | Ln34a*2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | TOTAL EXP ALLOW/DISALLOWANCES | Ln32..34 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Note 1: Allocated on the A-1

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| LINE | DESCRIPTION | SOURCE | INTERSTATE | | Special Access | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) | | |
|------------------------------------|----------------------------------|----------|-----------------|---------------|----------------|---------------------|-------------|--------------|------------------|--------------|---------------|---------------------|---------------|-----------|---------|--------------------|------------|-------------|
| | | | JURIS TOTAL (a) | Chan Term (b) | | | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | | Record (m) | Process (n) |
| | | | | | | | | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | | |
| 1 | 2110 Support Assets Distr | A-4,Ln8 | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - | |
| 2 | 2210 COE Switching Distr | A-2,Ln72 | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | - | |
| 3 | 2220 COE Operator Distr | A-5,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 4 | 2230 COE Transmission Distr | A-5,Ln72 | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - | |
| 5 | 2310 IOT Distr | A-6,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 6 | 2410 C&WF Distr | A-7,Ln40 | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - | |
| 7 | GSF,COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - | |
| 8 | 2680 Capital Leases Distr | A-8,Ln18 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 9 | 2680 Leasehold Improve Distr | A-8,Ln29 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 10 | 2005 Telecom PLt Adjustment | A-9,Ln14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| RESERVES & DEFERRALS APPORTIONMENT | | | | | | | | | | | | | | | | | | |
| 11 | 1500 Other Juris Assets - Net | Ln11a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 12 | 3100 Accum Depr-Support Assets | Ln12a*1 | 1,862,371 | 205,735 | 10,111 | 69,337 | 516,699 | - | - | - | 37,236 | - | - | 976,298 | 25,316 | 21,638 | - | |
| 13 | -COE Switching | Ln13a*2 | 2,505,016 | - | - | - | 2,505,016 | - | - | - | - | - | - | - | - | - | - | |
| 14 | -COE Operator | Ln14a*3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 15 | -COE Transmission | Ln15a*4 | 1,526,359 | 580,650 | 37,802 | - | - | - | - | - | 90,593 | - | - | 817,314 | - | - | - | |
| 16 | -IOT | Ln16a*5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 17 | -C&WF | Ln17a*6 | 4,184,781 | 236,983 | - | 325,856 | - | - | - | - | 61,115 | - | - | 3,560,827 | - | - | - | |
| 18 | TOTAL ACCUMULATED DEPRECIATION | Ln12..17 | 10,078,527 | 1,023,368 | 47,914 | 395,193 | 3,021,716 | - | - | - | 188,944 | - | - | 5,354,439 | 25,316 | 21,638 | - | |
| 19 | 3200 Accum Depr Property Held | | | | | | | | | | | | | | | | | |
| 20 | For Future Telecom Use | Ln20a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 21 | 3400 Accum Amort Tangible | | | | | | | | | | | | | | | | | |
| 22 | Capital Leases | Ln22a*8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 23 | Leasehold Improv | Ln23a*9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 24 | TOTAL ACCUMULATED AMORT-TANGIBLE | Ln22..23 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 25 | 3500 Accum Amort-Intangible | Ln25a*7 | 907 | 102 | 5 | 34 | 257 | - | - | - | 18 | - | - | 485 | 3 | 2 | - | |
| 26 | 3600 Accum Amort-Other | Ln26a*10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 27 | 4040 Customer Deposits | Ln27a*7 | 279 | 31 | 2 | 11 | 79 | - | - | - | 6 | - | - | 149 | 1 | 1 | - | |
| 28 | Direct Assignment | Ln28a*7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 29 | TOTAL CUSTOMER DEPOSITS | Ln27..28 | 279 | 31 | 2 | 11 | 79 | - | - | - | 6 | - | - | 149 | 1 | 1 | - | |

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RESERVES AND DEFERRALS

A-15
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| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|------------------------------------|-----------------------------------|----------|-----------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|------------------|---------------|---------------------|----------|------------|-------------|--------------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | | | | | | | | | | |
| APPORTIONMENT FACTORS | | | | | | | | | | | | | | | | | |
| 30 | 2110 Support Assets Distr | A-4,Ln8 | 100.0000% | 11.0470% | 0.5429% | 3.7230% | 27.7442% | - | - | - | 1.9994% | - | - | 52.4223% | 1.3594% | 1.1619% | - |
| 31 | 2210 COE Switching Distr | A-2,Ln72 | 100.0000% | - | - | - | 100.0000% | - | - | - | - | - | - | - | - | - | - |
| 32 | 2220 COE Operator Distr | A-5,Ln16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 | 2230 COE Transmission Distr | A-5,Ln72 | 100.0000% | 38.0415% | 2.4766% | - | - | - | - | - | 5.9352% | - | - | 53.5466% | - | - | - |
| 34 | 2310 IOT Distr | A-6,Ln15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 2410 C&WF Distr | A-7,Ln40 | 100.0000% | 5.6630% | - | 7.7867% | - | - | - | - | 1.4604% | - | - | 85.0899% | - | - | - |
| 36 | 2001 Tel Ptt in Svc Distr | A-2,Ln15 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| 37 | Big Three Expenses Distr | A-3,Ln6 | 100.0000% | 8.2794% | 0.4000% | 2.9355% | 20.3603% | - | 1.0181% | - | 1.5257% | - | - | 52.6015% | 6.9443% | 5.9353% | - |
| 38 | GSF COE,IOT,C&WF,Eq Acs (LS) | A-2,Ln53 | 100.0000% | 11.2687% | 0.5538% | 3.7978% | 28.3010% | - | - | - | 2.0395% | - | - | 53.4745% | 0.3045% | 0.2603% | - |
| RESERVES & DEFERRALS APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 39 | 4100 Net Cur Def Op Inc Taxes | | | | | | | | | | | | | | | | |
| 40 | Support Assets | Ln40a*30 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | COE-Switching | Ln41a*31 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | COE-Operator | Ln42a*32 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | COE-Transmission | Ln43a*33 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | IOT | Ln44a*34 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | C&WF | Ln45a*35 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Not Classified by Account | Ln46a*36 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | TOTAL NET CUR DEF OP INC TAXES | Ln40..46 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Distribution of Line 48 | Ln47/47a | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | 4310 Other Long-Term Liabilities | Ln49a*38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | 4340 Net Noncurrent Def Taxes | | | | | | | | | | | | | | | | |
| 51 | Support Assets | Ln51a*30 | (16,223) | (1,792) | (88) | (604) | (4,501) | - | - | - | (324) | - | - | (8,504) | (221) | (188) | - |
| 52 | COE-Switching | Ln52a*31 | (15,482) | - | - | - | (15,482) | - | - | - | - | - | - | - | - | - | - |
| 53 | COE-Operator | Ln53a*32 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | COE-Transmission | Ln54a*33 | (14,195) | (5,400) | (352) | - | - | - | - | - | (843) | - | - | (7,601) | - | - | - |
| 55 | Info Orig/Term Equip | Ln55a*34 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | C&WF | Ln56a*35 | (28,675) | (1,624) | - | (2,233) | - | - | - | - | (419) | - | - | (24,399) | - | - | - |
| 57 | Not Classified by Acct | Ln57a*36 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | TOTAL NET NONCURRENT DEF TAXES | Ln51..57 | (74,575) | (8,816) | (440) | (2,837) | (19,983) | - | - | - | (1,586) | - | - | (40,505) | (221) | (188) | - |
| 59 | 4360 Other Deferred Credits-Net | Ln59a*38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 4370 Other Juris Liabilities | | | | | | | | | | | | | | | | |
| 61 | & Deferred Credits - Net | Ln61a*38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALLOW/DISALLOWANCES APPORTIONMENT | | | | | | | | | | | | | | | | | |
| 62 | Accum Depr & Amort Allow/Disallow | Ln62a*38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 | Direct Assignment | Ln63a*38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 | TOTAL ACC DEPR/AMORT ALW/DISALLOW | Ln62..63 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

DISTRIBUTION FACTORS

A-16

| LINE | DESCRIPTION | SOURCE | INTERSTATE | | | | | | | | | | | | | | | Inter-exchange (o) |
|------------------------------------|------------------------------------|---------|-----------------------|------------------|----------------|-----------------|---------------------------|-----------------|------------------|------------------------|---------------------|------------------|---------------------|------------|---------------|----------------|---|--------------------|
| | | | JURIS TOTAL (a) | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | | |
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | | |
| 1 6620 Telephone Operator Services | | | | | | | | | | | | | | | | | | |
| 2 | Std Work Seconds - Manual Boards | Records | - | | | | - | - | | | | | | | | | - | |
| 3 | SWS - Manual Boards % | | - | | | | - | - | | | | | | | | | - | |
| 4 | Std Work Seconds - TSPS | Records | - | | | | - | - | | | | | | | | | - | |
| 5 | SWS - TSPS % | | - | | | | - | - | | | | | | | | | - | |
| 6 | Std Work Seconds - Operators | Records | - | | | | - | - | | | | | | | | | - | |
| 7 | SWS - Operator % | | - | | | | - | - | | | | | | | | | - | |
| 8 Operator Services Under Contract | | | | | | | | | | | | | | | | | | |
| 9 | Transport | Records | - | | | | | | | | - | | | | | | | |
| 10 | Information | Records | - | | | | | - | | | | | | | | | | |
| 11 | Local Switching | Records | - | | | | - | | | | | | | | | | | |
| 12 | All Other | Records | - | | | | | | | | | | | | | | - | |
| 13 | Total | | - | | | | - | - | | | - | | | | | | - | |
| 14 | Operator Services Under Contract % | | - | | | | - | - | | | - | | | | | | - | |
| 15 6620 Local Business Office | | | | | | | | | | | | | | | | | | |
| 16 | EU Service Order Processing | | - | | | | | | | | | | | | | | | |
| 17 | LEC's own Toll Service | Records | - | - | | | | | | | | | | | - | | | |
| 18 | Concerning IXC's Toll service | Records | 178 | | | | | | | | | | | | 178 | | | |
| 19 | EU SOP Contact % | | 100.0000% | - | | | | | | | | | | | 100.0000% | | | |
| 20 | EU Payment & Collection | | - | | | | | | | | | | | | | | | |
| 21 | LEC's Own Toll Billing | Records | - | - | | | | | | | | | | | - | | | |
| 22 | Billing on Behalf of IXC | Records | 753,113 | | | | | | | | | | | | 753,113 | | | |
| 23 | End User CCL Charges | Records | 631,518 | | | | | | | | | | | 631,518 | | | | |
| 24 | EU P&C % | | 100.0000% | - | | | | | | | | | 45.6091% | 54.3909% | | | | |
| 25 | EU Billing Inquiry | | - | | | | | | | | | | | | | | | |
| 26 | LEC's Own Toll Billing | Records | - | - | | | | | | | | | | | - | | | |
| 27 | Billing on Behalf of IXC | Records | 97 | | | | | | | | | | | | 97 | | | |
| 28 | End User CCL Charges | Records | - | | | | | | | | | | | | | | | |
| 29 | EU BI % | | 100.0000% | - | | | | | | | | | - | 100.0000% | | | | |
| 30 | IXC Service Order Contacts | | - | | | | | | | | | | | | | | | |
| 31 | Msg Toll and Access Service | Records | - | - | | | - | - | - | - | - | - | - | - | | | | |
| 32 | Billing and Collection Service | Records | 97 | | | | | | | | | | | | | 97 | | |
| 33 | IXC SO Contact % | | 100.0000% | - | | | - | - | - | - | - | - | - | - | | 100.0000% | | |
| 34 | IXC Billed Revenue | | - | | | | | | | | | | | | | | | |
| 35 | Total Excluding B&C | Records | - | - | | | - | - | - | - | - | - | - | - | | | | |
| 36 | Billing and Collections | Records | - | | | | | | | | | | | | | | | |
| 37 | IXC P&C % | | - | - | | | - | - | - | - | - | - | - | - | | | | |
| 38 | IXC Billing Inquiry Contacts | | - | | | | | | | | | | | | | | | |
| 39 | Total Excluding B&C | Records | - | - | | | - | - | - | - | - | - | - | - | | | | |
| 40 | Billing and Collections | Records | - | | | | | | | | | | | | | | | |
| 41 | IXC BI Contact % | | - | - | | | - | - | - | - | - | - | - | - | | | | |
| 42 | Public Telephone Revenue | | - | | | | | | | | | | | | | | | |
| 43 | Limited Public Telephones | Records | - | | | | | | | | | | - | | | | | |
| 44 | Public Interest Paystations | Records | - | | | | | | | | | | | | | | | |
| 45 | IXC BI Contact % | | - | | | | | | | | | | - | - | | | | |

GNVI
Study Area: 542315
Study Year: 2007

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

A-17

| | | | Revenue Requirements | | | | | | | | | | |
|------|--|--------------|----------------------|----------------------|---------------------|-----------------------------|--------------------------|-----------------------|---------------------|-----------------------|-----------|---------------------------------|------------------|
| Line | Year | Source | Total | Total Special Access | Special Access | | | Total Switched Access | Switched Access | | | Common Line Carrier Common Line | Non Acces B&C IX |
| | | | | | Channel Termination | Channel Mileage Termination | Channel Mileage Facility | | Local Switching (A) | Information Surcharge | Transport | | |
| 1 | Adjusted Revenue Requirement | Ln6+Ln9+Ln12 | 2,885,677 | 472,979 | 356,111 | 18,528 | 98,340 | 527,815 | 513,367 | 14,447 | - | 1,697,032 | 187,852 |
| 2 | Average Net Investment | A-1,Ln3 | 2,898,515 | 561,019 | | | | 725,584 | | | | 1,585,591 | 26,321 |
| 3 | Expense & Other Taxes | A-1,Ln21 | 2,315,357 | 349,283 | | | | 497,903 | | | | 1,285,498 | 182,672 |
| 4 | State Income Tax | A-1,Ln17 | 75,648 | 14,776 | | | | 19,111 | | | | 41,761 | |
| 5 | Uncollectibles | A-1,Ln22 | - | - | | | | - | | | | - | |
| 6 | Allocated Line Port Revenue Requirments | A-1,Ln31 | - | - | | | | (55,716) | | | | 55,716 | |
| 7 | Allocated TIC Revenues | A-1,Ln35 | - | 13,305 | | | | (57,135) | | | | 43,831 | |
| 8 | Total Expense & Other Taxes | | 2,391,005 | 377,364 | | | | 404,162 | | | | 1,426,806 | 182,672 |
| 9 | Income from Interest Charged to Construction | A-1,Ln26 | 85 | 13 | | | | 26 | | | | 46 | |
| 10 | Income Adjustment for FIT | A-17,Ln26 | 13,988 | 2,732 | | | | 3,534 | | | | 7,722 | |
| 11 | FIT Tax Credit | A-1,Ln45+58 | - | - | | | | - | | | | - | |

| LN | DESCRIPTION | SOURCE | TOTAL COMPANY | Special Access | | | Local Switching (e) | Information | | Equal Access (h) | Transport | | Carrier Common Line | | B&C | | Inter-exchange (o) |
|---|--|----------------------|---------------|----------------|-------------|--------------|---------------------|--------------|---------------|------------------|------------------|---------------|---------------------|---------|------------|-------------|--------------------|
| | | | | Chan Term (b) | CM-Term (c) | CM-Facil (d) | | Dir Asst (f) | Surcharge (g) | | Transmission (i) | Tandem Sw (j) | Pay (k) | BFP (l) | Record (m) | Process (n) | |
| | | | | | | | | | | | | | | | | | |
| STEP A - Determine Effective Tax Rate | | | | | | | | | | | | | | | | | |
| 12 | Effective FIT Rate | A-1,Ln50/47 | 34.0000% | | | | | | | | | | | | | | |
| 13 | Gross-up Factor | | 51.5152% | | | | | | | | | | | | | | |
| 14 | Return on Investment | A-1,Ln5 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 15 | Income Adjustment for FIT | A-1,Ln46-45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | FIT Tax Credits | A-1,Ln45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | FIT Amount at EC's Effective FIT Rate | ((Ln14-15-16)*13)-16 | 167,982 | 25,464 | 1,390 | 5,659 | 37,659 | - | - | - | 4,392 | - | - | 91,892 | 822 | 703 | - |
| STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation | | | | | | | | | | | | | | | | | |
| 17 | Maximum Tax Rate Per NECA | Records | 35.0000% | | | | | | | | | | | | | | |
| 18 | Gross-up Factor | | 53.8462% | | | | | | | | | | | | | | |
| 19 | FIT Base Amount | Ln14-15-16 | 326,083 | 49,431 | 2,698 | 10,986 | 73,102 | - | - | - | 8,526 | - | - | 178,379 | 1,597 | 1,365 | - |
| 20 | FIT at Maximum Tax Rate | | 175,583 | 26,617 | 1,453 | 5,915 | 39,363 | - | - | - | 4,591 | - | - | 96,050 | 860 | 735 | - |
| STEP C - Gross up of Difference Between Effective Rate and Maximum Rate | | | | | | | | | | | | | | | | | |
| 21 | Difference in Income Tax Amounts | Ln17-20 | 7,601 | 1,152 | 63 | 256 | 1,704 | - | - | - | 199 | - | - | 4,158 | 37 | 32 | - |
| 22 | Gross up of Difference in Tax Amounts | Ln21/18 | 14,116 | 2,140 | 117 | 476 | 3,165 | - | - | - | 369 | - | - | 7,722 | 69 | 59 | - |
| 23 | Amount to Be Reported as Income Adjustment for FIT | Ln15+22 | 14,116 | 2,140 | 117 | 476 | 3,165 | - | - | - | 369 | - | - | 7,722 | 69 | 59 | - |
| STEP D - Verification of Line 12 Computation | | | | | | | | | | | | | | | | | |
| 24 | ((Ln 3 - Ln 12 - Ln 5) x Ln7) - Ln 5 | | 167,982 | 25,464 | 1,390 | 5,659 | 37,659 | - | - | - | 4,392 | - | - | 91,892 | 822 | 703 | - |

Income Adjustment for FIT: Recalculation

| | | |
|--------------------------|--|---------|
| 25 | Interstate After Tax Income (A1, ln. 20) | 326,083 |
| 26 | Interstate FIT (A1, ln. 45) | 167,982 |
| | | 494,065 |
| Adjustment: | | |
| (Ln 1 + Ln 2)*.35 - Ln 2 | | 14,116 |
| 0.35 | | |

| | FIT | | Fixed Charges | Misc. Income Adjustment | Income Adj. (cols 2 + 3-4) |
|------------------------|-----------|--------|---------------|-------------------------|----------------------------|
| | (1) | (2) | | | |
| Adjustment by Pool: | A1 ln. 45 | | A1 ln. 11 | A1 ln. 19 | |
| Common Line | 91,892 | 7,722 | - | - | 7,722 |
| Traffic Sensitive - SW | 42,051 | 3,534 | - | - | 3,534 |
| Traffic Sensitive - SP | 32,514 | 2,732 | - | - | 2,732 |
| B&C | 1,525 | 128 | - | - | 128 |
| Total | 167,982 | 14,116 | - | - | 14,116 |
| Checksum | | 14,116 | - | - | |

OK

GNVI
Pool Reporting Summary
SYE 12/31/07

A-18

| | Annual | Monthly | 1050 Input Line |
|--------------------------------------|-----------|-----------|-----------------|
| <u>COMMON LINE</u> | | | |
| CL Expenses & Other Taxes | | | |
| CL EOT Amount | 1,287,942 | 107,329 | 9A |
| Universal Service Contribution Reimb | 138,864 | 11,572 | 9B |
| CL Average Net Investment | 1,585,591 | 1,585,591 | 10 |
| CL Income from AFUDC | 46 | 4 | 11 |
| CL Income Adjustment for FIT | 7,722 | 644 | 12 |
| CL FIT Tax Credit | - | - | 13 |
| <u>TS - SWITCHED ACCESS</u> | | | |
| SW Expenses & Other Taxes | 404,162 | 33,680 | 17 |
| SW Average Net Investment | 725,584 | 725,584 | 18 |
| SW Income from AFUDC | 26 | 2 | 19 |
| SW Income Adjustment for FIT | 3,534 | 294 | 20 |
| SW FIT Tax Credit | - | - | 21 |
| <u>TS - SPECIAL ACCESS</u> | | | |
| SP Expenses & Other Taxes | 377,364 | 31,447 | 25 |
| SP Average Net Investment | 561,019 | 561,019 | 26 |
| SP Income from AFUDC | 13 | 1 | 27 |
| SP Income Adjustment for FIT | 2,732 | 228 | 28 |
| SP FIT Tax Credit | - | - | 29 |

GNVI
ANALYSIS OF NECA INTERSTATE SETTLEMENT FORMS
SYE 12/31/07

A-19

| | CCL | Switched | Special |
|--|------------|-----------------|----------------|
| Expenses & Other Taxes | 1,426,806 | 404,162 | 377,364 |
| Average Net Investment (Jan - Dec) | 1,585,591 | 725,584 | 561,019 |
| Rate of Return | 11.2500% | 11.2500% | 11.2500% |
| Return on Investment | 178,379 | 81,628 | 63,115 |
| Income Adjustment | 7,722 | 3,534 | 2,732 |
| ITC | - | - | - |
| ROI-Inc Adj-ITC | 170,657 | 78,094 | 60,382 |
| Gross-up Rate | 53.8462% | 53.8462% | 53.8462% |
| Total FIT ((FIT Base*Gross-up rate)-ITC) | 91,892 | 42,051 | 32,514 |
| AFUDC | 46 | 26 | 13 |
| Revenue Requirement (EXP+ROI+FIT-AFUDC) | 1,697,032 | 527,815 | 472,979 |

Total Rev Req Impact 2,697,826

| | Study Year: 2007 Access Cost Study | Study Year: 2007 Reported to NECA | Annual Adjustment (col 1 - col 2) | Monthly Adjustment (col 3/12) |
|----------------------------|--|---|---|-------------------------------------|
| | (1) | (2) | (3) | (4) |
| Carrier Common Line | | | | |
| Exp & Other Taxes | 1,426,806 | - | 1,426,806 | 118,901 |
| * Avg Net Invest | 1,585,591 | - | 1,585,591 | N/A |
| AFUDC | 46 | - | 46 | 4 |
| Income Adjust for FIT | 7,722 | - | 7,722 | 644 |
| FIT Tax Credit | - | - | - | - |

Traffic Sensitive - SW.

| | | | | |
|------------------------|---------|---|---------|--------|
| Expenses & Other Taxes | 404,162 | - | 404,162 | 33,680 |
| * Avg Net Invest | 725,584 | - | 725,584 | N/A |
| AFUDC | 26 | - | 26 | 2 |
| Income Adjust for FIT | 3,534 | - | 3,534 | 294 |
| FIT Tax Credit | - | - | - | - |

Traffic Sensitive - SP

| | | | | |
|------------------------|---------|---|---------|--------|
| Expenses & Other Taxes | 377,364 | - | 377,364 | 31,447 |
| * Avg Net Invest | 561,019 | - | 561,019 | N/A |
| AFUDC | 13 | - | 13 | 1 |
| Income Adjust for FIT | 2,732 | - | 2,732 | 228 |
| FIT Tax Credit | - | - | - | - |

GNVI
Calculation of NECA Pool Earnings Accrual
SYE 12/31/07

A-20

| Line No | Description | Source | Earnings Accrual | | | Total |
|---------|-----------------------------------|----------------------|------------------|---------------|--------------|-------|
| | | | Common Line | TS - Switched | TS - Special | |
| 1 | Current Pool Rate of Return (ROR) | NECA 3050 | - | - | - | |
| 2 | Maximum Allowed ROR | FCC | 11.2500% | 11.6500% | - | |
| 3 | Difference | Ln1-Ln2 | (11.2500%) | (11.6500%) | - | |
| 4 | Tax Allowance | Gross-up @ 35% | 1.538462 | 1.538462 | 1.538462 | |
| 5 | Accrual Factor | Ln3*Ln4 | (17.3077%) | (17.9231%) | - | |
| 6 | Average Net Investment | 24 Month Latest View | - | - | - | |
| 7 | Total Over-earnings Accrual | Ln5*Ln6 | - | - | - | - |