

REVENUE REQUIREMENT SUMMARY

Ln	Description Revenue Requirement Summary	Total Operating	Allocation Basis	Interstate			Intrastate			Other
				Message Toll	Special Access		Message Toll	Special Access		
1	Net Investment for Settlement	10,929,267	S-2, Ln23	9,786,767	-		1,142,499	-		-
2	Rate of Return		Input	11.25%	0.00%		11.25%	0.00%		0.00%
3	Return on Investment	1,229,542	Ln1*2	1,101,011	-		128,531	-		-
4	Federal Operating Income Tax	633,400	Ln19	567,187	-		66,213	-		-
5	Less: Federal ITC Amortization	-	Ln17	-	-		-	-		-
6	Net Federal Income Tax	633,400	Ln4-5	567,187	-		66,213	-		-
7	State and Local Income Tax	202,403	Ln22	181,245	-		21,158	-		-
8	Less State ITC Amortization	-	Ln21	-	-		-	-		-
9	Net State Income Tax	202,403	Ln7-8	181,245	-		21,158	-		-
10	Operating Expense and Tax	12,719,010	S-8, Ln15	11,243,548	-		1,475,461	-		-
10a	Uncollectibles	1,368,000		1,176,480	-		191,520	-		-
11	Basis For Gross Receipts Tax	16,152,355	Ln3+6+9+10+10a	14,269,471	-		1,882,883	-		-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%		0.00%	0.00%		0.00%
13	Gross Receipts Tax	-	Ln11*12	-	-		-	-		-
14	Total Revenue Requirement	16,152,355	Ln11+13	14,269,471	-		1,882,883	-		-
15	Return on Investment	1,229,542	Ln3	1,101,011	-		128,531	-		-
16	Interest and Related Items Excl Non-Oper	-	S-12, Ln8	-	-		-	-		-
17	Federal ITC Amortization	-	S-12, Ln9	-	-		-	-		-
18	Federal Taxable Income	1,862,942	34.00%	1,668,198	-		194,744	-		-
19	Federal Income Tax	633,400	Ln18	567,187	-		66,213	-		-
20	State ITC Amortization	-	S-12, Ln10	-	-		-	-		-
21	State Taxable Income	2,065,345	9.80%	1,849,443	-		215,902	-		-
22	State Income Tax	202,403	Ln21	181,245	-		21,158	-		-

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Net Investment Summary								
1	General Support Facilities	4,930,762	S-3, Ln3	4,351,333	-	579,428	-	-
2	Central Office Switching Equipment	5,377,048	S-4, Ln11	4,796,581	-	580,468	-	-
3	Operator Systems Equipment	-	S-4, Ln7	-	-	-	-	-
4	Central Office Transmission Equipment	4,781,467	S-4, Ln17	4,265,294	-	516,173	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable and Wire Facilities	3,436,253	S-5, Ln12	3,102,290	-	333,963	-	-
7	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
8	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
9	Total Plant In Service	18,525,531	Ln1-8	16,515,498	-	2,010,032	-	-
10	% Distribution	100.000%	Ln9	89.150%	0.000%	10.850%	0.000%	0.000%
11	Plant Under Construction	-	S-6, Ln5	-	-	-	-	-
12	Goodwill	-	S-3, Ln5	-	-	-	-	-
13	Total Property, Plant & Equipment	18,525,531	Ln9-12	16,515,498	-	2,010,032	-	-
14	% Distribution	100.000%	Ln13	89.150%	0.000%	10.850%	0.000%	0.000%
15	Accumulated Depreciation	(7,319,010)	S-7, Ln16	(6,522,870)	-	(796,140)	-	-
16	Accumulated Amortization	-	S-7, Ln19	-	-	-	-	-
17	Operating Deferred Income Tax	(658,000)	S-7, Ln20	(586,607)	-	(71,393)	-	-
18	Net Telephone Plant	10,548,521	Ln13-17	9,406,021	-	1,142,499	-	-
19	% Distribution	100.000%	Ln18	89.169%	0.000%	10.831%	0.000%	0.000%
20	Materials and Supplies	-	S-6, Ln6	-	-	-	-	-
21	Equal Access Equipment	-	S-6, Ln7	-	-	-	-	-
22	Cash Working Capital	380,746	S-3, Ln6	380,746	-	-	-	-
23	Net Telephone Plant, M&S & CWC	10,929,267	Ln18-22	9,786,767	-	1,142,499	-	-
24	% Distribution	100.000%	Ln23	89.546%	0.000%	10.454%	0.000%	0.000%

MIEAC
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Summary of Operating Expense and Tax

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
1	Operating Expense and Tax Summary							
1	General Support Expense	1,695,208	S-9, Ln5	1,495,999	-	199,209	-	-
2	Central Office Expense	602,739	S-9, Ln6	537,672	-	65,067	-	-
3	Information Orig/Term Expense	-	S-9, Ln7	-	-	-	-	-
4	Cable & Wire Facilities Expense	3,438,325	S-9, Ln8	3,104,160	-	334,164	-	-
5	Network Operations Expense	399,122	S-10, Ln9	357,121	-	42,000	-	-
6	Marketing Expense	100,000	S-11, Ln10	25,000	-	75,000	-	-
7	Services Expense	242,568	S-11, Ln22	196,764	-	45,804	-	-
8	Corporate Expense	4,019,528	S-12, Ln5	3,547,181	-	472,346	-	-
9	Subtotal Operating Expenses	10,497,489	Ln1-8	9,263,897	-	1,233,590	-	-
10	% Distribution	100.000%	Ln9	88.249%	0.000%	11.751%	0.000%	0.000%
11	Depreciation and Amortization	2,221,521	S-10, Ln21	1,979,651	-	241,871	-	-
12	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
13	Equal Access Expense	-	S-12, Ln7	-	-	-	-	-
14	Rent Revenue		S-12, Ln12					
15	Total Operating Expense and Tax	12,719,010	Ln9-14	11,243,548	-	1,475,461	-	-
16	% Distribution	100.000%	Ln15	88.400%	0.000%	11.600%	0.000%	0.000%
	Uncollectible - IXC Carrier	1,368,000		1,176,480				

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Summary of Revenue Requirement
by Access Element

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Summary of Revenue Requirement
by Access Element

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
1	Net Investment for Subsequent	5,786,767	A-2, Ln23	-	-	3,053,382	3,451,384	3,452,052	-	-
2	Rate of Return	-	Intl	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%
3	Federal Income Tax	1,101,011	Ln112	-	-	344,630	389,297	366,934	-	-
4	Federal Operating Income Tax	567,167	Ln19	-	-	177,537	200,559	193,062	-	-
5	Less Federal ITC Amortization	-	Ln17	-	-	-	-	-	-	-
6	Net Federal Income Tax	567,167	Ln46	-	-	177,537	200,559	193,062	-	-
7	State and Local Income Tax	181,245	Ln20	-	-	56,732	64,101	60,412	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-	-	-
9	Net State Income Tax	181,245	Ln73	-	-	56,732	64,101	60,412	-	-
10	Operating Expense and Tax	11,243,645	A-3, Ln15	-	-	2,144,634	6,573,124	2,525,497	-	-
10a	Uncollectibles	1,176,480	Ln13-16, 10-10a	-	-	-	-	-	-	-
11	Excess for Direct Receipts Tax	34,259,471	Intl	0.00%	0.00%	2,242,523	7,227,523	3,141,945	0.00%	0.00%
12	Gross Receipts Tax Rate	-	Ln1112	-	-	-	-	-	-	-
13	Gross Receipts Tax	-	Ln1112	-	-	-	-	-	-	-
14	Total Revenue Requirement	14,259,471	Ln1113	-	-	2,242,523	7,227,523	3,141,945	-	-
15	Return on Investment	1,101,011	Ln3	-	-	344,630	389,297	366,934	-	-
16	Interest and Related Items Exclusion-Other	-	A-12, Ln8	-	-	-	-	-	-	-
17	Federal ITC Amortization	-	A-12, Ln9	-	-	-	-	-	-	-
18	Federal Taxable Income	1,628,199	31.00%	-	-	422,167	489,355	446,035	-	-
19	Federal Income Tax	667,197	Ln18	-	-	177,537	200,559	193,062	-	-
20	State ITC Amortization	-	A-12, Ln10	-	-	-	-	-	-	-
21	State Taxable Income	1,343,440	9.80%	-	-	579,059	654,066	616,448	-	-
22	State Income Tax	181,245	Ln21	-	-	56,732	64,101	60,412	-	-

Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
A-2, Ln23	-	-	3,053,382	3,451,384	3,452,052	-	-	1,142,459	A-2, Ln23	-	-	3,053,382	3,451,384	3,452,052	-	-
Intl	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	134,235	Intl	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	0.00%
Ln19	-	-	177,537	200,559	193,062	-	-	63,161	Ln19	-	-	177,537	200,559	193,062	-	-
Ln17	-	-	-	-	-	-	-	-	Ln17	-	-	-	-	-	-	-
Ln46	-	-	177,537	200,559	193,062	-	-	63,161	Ln46	-	-	177,537	200,559	193,062	-	-
Ln20	-	-	56,732	64,101	60,412	-	-	22,098	Ln20	-	-	56,732	64,101	60,412	-	-
Ln21	-	-	-	-	-	-	-	-	Ln21	-	-	-	-	-	-	-
Ln73	-	-	56,732	64,101	60,412	-	-	22,098	Ln73	-	-	56,732	64,101	60,412	-	-
A-3, Ln15	-	-	2,144,634	6,573,124	2,525,497	-	-	1,475,461	A-3, Ln15	-	-	2,144,634	6,573,124	2,525,497	-	-
Ln13-16, 10-10a	-	-	-	-	-	-	-	1,700,945	Ln13-16, 10-10a	-	-	-	-	-	-	-
Intl	0.00%	0.00%	2,242,523	7,227,523	3,141,945	0.00%	0.00%	1,700,945	Intl	0.00%	0.00%	2,242,523	7,227,523	3,141,945	0.00%	0.00%
Ln1112	-	-	-	-	-	-	-	-	Ln1112	-	-	-	-	-	-	-
Ln1113	-	-	2,242,523	7,227,523	3,141,945	-	-	1,700,945	Ln1113	-	-	2,242,523	7,227,523	3,141,945	-	-

MEAC Year Ended 6/30/11			Summary of Revenue Requirement by Access Element										A-1 Part B9 6/21/2010							
Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
Revenue Requirement Summary																				
1	Total Investment for Settlement	5,786,767	A-2, Ln23	-	-	3,052,367	3,451,394	3,452,032	-	-	1,142,459	A-2, Ln23	-	-	350,001	395,474	417,124	-	-	
2	Rate of Return	-	Refut	11.25%	11.25%	-	-	11.25%	0.00%	11.25%	-	Refut	11.25%	11.25%	-	-	-	0.00%	0.00%	
3	Return on Investment	1,201,011	Ln12	-	-	344,620	385,237	360,934	-	-	134,235	Ln12	-	-	43,343	43,366	46,925	-	-	
4	Federal Operating Income Tax	567,167	Ln19	-	-	177,637	200,599	189,052	-	-	69,151	Ln19	-	-	22,037	22,340	24,174	-	-	
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-	-	-	-	Ln17	-	-	-	-	-	-	-	
6	Net Federal Income Tax	567,167	Ln16	-	-	177,637	200,599	189,052	-	-	69,151	Ln16	-	-	22,037	22,340	24,174	-	-	
7	State and Local Income Tax	161,246	Ln21	-	-	50,732	64,101	60,412	-	-	22,039	Ln21	-	-	7,234	7,139	7,725	-	-	
8	Less: State ITC Amortization	-	Ln21	-	-	-	-	-	-	-	-	Ln21	-	-	-	-	-	-	-	
9	Net State Income Tax	161,246	Ln7-8	-	-	50,732	64,101	60,412	-	-	22,039	Ln7-8	-	-	7,234	7,139	7,725	-	-	
10	Operating Expense and Tax	1,242,546	A-3, Ln16	-	-	2,141,634	6,573,434	2,426,467	-	-	1,476,461	A-3, Ln16	-	-	332,651	724,343	397,859	-	-	
Uncollected																				
11a	Rates for Such Periods Tax	14,260,471	Ln2-6, 9-10-10a	-	-	-	-	-	-	-	-	Ln2-6, 9-10	-	-	-	-	-	-	-	
11	Revenue for Such Periods Tax	-	Refut	0.00%	0.00%	2,722,523	2,227,523	3,141,545	0.00%	0.00%	1,700,945	Refut	0.00%	0.00%	406,475	827,759	462,034	0.00%	0.00%	
12	Gross Receipts Tax Rate	-	Ln11-12	-	-	-	-	-	-	-	-	Ln11-12	-	-	-	-	-	-	-	
13	Gross Receipts Tax	-	Ln11-13	-	-	-	-	-	-	-	-	Ln11-13	-	-	-	-	-	-	-	
14	Total Revenue Requirement	14,260,471	-	-	-	2,722,523	2,227,523	3,141,545	-	-	1,700,945	-	-	-	406,475	827,759	462,034	-	-	
Return on Investment																				
15	Return on Investment	1,101,011	Ln3	-	-	344,620	385,237	360,934	-	-	134,235	Ln3	-	-	43,343	43,366	46,925	-	-	
16	Federal and Related Items Contribution	-	A-12, Ln8	-	-	-	-	-	-	-	-	A-12, Ln8	-	-	-	-	-	-	-	
17	Federal ITC Amortization	-	A-12, Ln9	-	-	-	-	-	-	-	-	A-12, Ln9	-	-	-	-	-	-	-	
18	Federal Taxable Income	1,668,199	Ln8	-	-	429,167	489,554	444,056	-	-	203,395	Ln8	-	-	65,640	65,706	71,100	-	-	
19	Federal Income Tax	567,167	Ln18	-	-	177,637	200,599	189,052	-	-	69,151	Ln18	-	-	22,037	22,340	24,174	-	-	
20	State ITC Amortization	-	A-12, Ln10	-	-	-	-	-	-	-	-	A-12, Ln10	-	-	-	-	-	-	-	
21	State Income Tax	1,645,493	9.20%	-	-	679,559	654,056	516,449	-	-	225,484	9.20%	-	-	73,914	72,846	78,826	-	-	
22	State Income Tax	161,246	Ln21	-	-	50,732	64,101	60,412	-	-	22,039	Ln21	-	-	7,234	7,139	7,725	-	-	

MEAC
Year Ended 6/30/11

Summary of Telephone Plant and
Reserves

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Summary of Telephone Plant and
Reserves

A-2
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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Net Investment Summary																	
1	General Support Facilities	4,351,333	A-3 Ln3	-	-	1,525,770	1,105,743	1,715,420	-	-	-	-	209,052	135,263	235,103	-	-
2	Central Office Switching Equipment	4,796,581	A-4 Ln11	-	-	-	-	4,796,581	-	-	-	-	-	-	590,460	-	-
3	Operator Systems Equipment	-	A-4 Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Central Office Transduction Equipment	4,265,294	A-4 Ln17	-	-	4,265,294	-	-	-	-	-	-	516,173	-	-	-	-
5	Information Orig/Term Equipment	-	A-5 Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Cable and Wire Facilities	3,102,290	A-5 Ln12	-	-	-	3,102,290	-	-	-	-	-	-	333,943	-	-	-
7	Tangible Assets	-	A-6 Ln8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Intangible Assets	-	A-6 Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Plant in Service	16,515,498	Ln1-8	-	-	5,791,054	4,213,033	6,512,401	-	-	-	-	725,235	469,226	615,571	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	35.054%	25.504%	39.432%	0.000%	0.000%	0.000%	0.000%	35.081%	23.344%	40.575%	0.000%	0.000%
Plant Under Construction																	
11	-	-	A-3 Ln5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gondoll	-	A-3 Ln5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total Property Plant & Equipment	16,515,498	Ln9-12	-	-	5,791,054	4,213,033	6,512,401	-	-	-	-	725,235	469,226	615,571	-	-
14	% Distribution	100.000%	Ln13	0.000%	0.000%	35.054%	25.504%	39.432%	0.000%	0.000%	0.000%	0.000%	35.081%	23.344%	40.575%	0.000%	0.000%
15	Accumulated Depreciation	(6,522,870)	A-7 Ln16	-	-	(2,655,495)	(698,228)	(3,169,144)	-	-	-	-	(327,160)	(76,922)	(390,051)	-	-
16	Accumulated Amortization	-	A-7 Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Operating Deferred Income Tax	(585,607)	A-7 Ln20	-	-	(295,680)	(149,665)	(231,311)	-	-	-	-	(25,759)	(16,666)	(20,958)	-	-
18	Net Telephone Plant	9,405,021	Ln13-17	-	-	2,925,876	3,364,260	3,111,946	-	-	-	-	372,308	373,638	308,552	-	-
19	% Distribution	100.000%	Ln18	0.000%	0.000%	31.147%	35.767%	33.065%	0.000%	0.000%	0.000%	0.000%	37.587%	32.704%	34.709%	0.000%	0.000%
20	Materials and Supplies	-	A-6 Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Equal Access Equipment	360,746	A-3 Ln6	-	-	133,505	97,104	150,138	-	-	-	-	16,293	11,836	20,572	-	-
22	Cash Working Capital	9,746,767	Ln18-22	-	-	3,093,382	3,461,304	3,292,087	-	-	-	-	360,601	395,474	417,124	-	-
23	Net Telephone Plant, M&S & CWC	100.000%	Ln23	0.000%	0.000%	31.301%	35.357%	33.332%	0.000%	0.000%	0.000%	0.000%	34.186%	33.740%	35.510%	0.000%	0.000%
24	% Distribution	100.000%	Ln23	0.000%	0.000%	31.301%	35.357%	33.332%	0.000%	0.000%	0.000%	0.000%	34.186%	33.740%	35.510%	0.000%	0.000%

MI EAC
Year Ended 6/30/11

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Year Ended 6/30/11		General Support Facilities								General Support Facilities								Part 69	
Lt	Description	Total Interstate	Source	Common Line	Switching	Transport Facility	Transport Term	Tandem Switch	Special Access	Other	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Basis for General Support Facilities																			
1a	COE, Info Orig/Term, CAWP	12,164,165	A-2, Ln2-5	-	-	3,102,290	4,769,531	-	-	-	1,430,604	A-2, Ln2-6	-	-	516,173	333,063	580,468	-	-
1	Big Three Expenses	4,220,747	A-3, Ln2-7	-	-	458,056	512,855	-	-	-	562,035	A-3, Ln2-7	-	-	68,363	372,169	100,469	-	-
2	% Distribution	100.000%	Ln1	0.000%	0.000%	10.305%	77.044%	0.000%	0.000%	0.000%	100.000%	Ln1	0.000%	0.000%	15.901%	66.218%	17.831%	0.000%	0.000%
3	General Support Assets	4,351,323	Ln1a	-	-	1,526,770	1,106,743	1,715,820	-	-	579,423	Ln1a	-	-	209,062	125,263	235,103	-	-
4	% Distribution	100.000%	Ln2	0.000%	0.000%	35.064%	25.504%	39.432%	0.000%	0.000%	100.000%	Ln3	0.000%	0.000%	36.031%	23.344%	40.375%	0.000%	0.000%
5	Goodwill	-	Direct	-	-	-	-	-	-	-	-	Direct	-	-	-	-	-	-	-
6	Cash Working Capital	300,746	Ln4	-	-	133,506	97,184	155,136	-	-	-	Ln4	-	-	18,293	11,536	20,572	-	-

MIEAC			Central Office Equipment Allocation										A-1 Part 69 6/21/2010						
Year Ended 6/30/11			Central Office Equipment Allocation										A-1 Part 69 6/21/2010						
Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separation Factors																			
1	Operator Work Seconds	-			0.00%					0.00%	0.00%		100.00%	0.00%				0.00%	0.00%
2	Loop Factor	100.00%			100.00%						100.00%		100.00%	0.00%				0.00%	
3	Rel MOUTs-Tandem Switching																		
4	Dial Equipment Minutes																		
5	Rel IX Trunk	100.00%			100.00%					0.00%	100.00%				100.00%			0.00%	
6	Host/Remote MOUT Miles																		
7	Operator Systems Equipment	-	Ln1		-					-		Ln1		-					-
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	4,796,531	Direct		-			4,796,531			500,463	Direct		-			500,463		
10	Local Switching Equipment		Direct									Direct							
11	Total Switching	4,796,531	Ln5-10	-	-	-	-	4,796,531	-	-	500,463	Ln5-10	-	-	-	-	500,463	-	-
12	% Distribution	100.000%	Ln11	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	100.000%	Ln11	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%
13	Exchange Circuit	-	Direct		-	-	-		-	-	-	Direct		-	-	-		-	-
14	Subscriber Circuit		Ln2	-					-			Ln2	-					-	
15	Interexchange Circuit	4,265,284			4,265,284				-		516,173	Ln5			516,173			-	
16	Host/Remote Circuit		Direct									Direct							
17	Total Transmission	4,265,284	Ln13-16	-	-	4,265,284	-	-	-	-	516,173	Ln13-16	-	-	516,173	-	-	-	-
18	% Distribution	100.000%	Ln17	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	Ln17	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
19	Total Central Office Equipment	9,081,075	Ln7+11+17	-	-	4,265,284	-	4,796,531	-	-	1,056,641	Ln7+11+17	-	-	516,173	-	500,463	-	-
20	% Distribution	100.000%	Ln19	0.000%	0.000%	47.069%	0.000%	52.931%	0.000%	0.000%	100.000%	Ln19	0.000%	0.000%	47.069%	0.000%	52.931%	0.000%	0.000%

MIEAC
Year Ended 6/30/11

MIEAC Year Ended 6/30/11		Information Orig/Term and C&WF Allocation										A-5 Part 69 6/21/2010							
Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separations Factors																			
1	Subscriber Plant Factor																		
2	Equivalent Loops	100.00%	Input	100.00%					0.00%		100.00%	Input	100.00%					0.00%	
3	Rel MOUs-Exchange Trunk																		
4	IX Circuit Miles	100.00%	Input				100.00%		0.00%		100.00%	Input				100.00%		0.00%	
5	Host/Remote MOU Miles																		
6	Information Origination/Termination	-	Direct	-							-	Direct	-						
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities																			
8	Subscriber Line	-	Ln2	-							-	Ln2	-						
9	Exchange Trunk	-	Direct	-							-	Direct	-						
10	Interexchange Trunk	3,102,290	Ln4				3,102,290				333,963	Ln4				333,963			
11	Host/Remote	-	Direct	-							-	Direct	-						
12	Total Cable & Wire Facilities	3,102,290	Ln6-11				3,102,290				333,963	Ln6-11				333,963			
13	% Distribution	100.000%	Ln2	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	100.000%	Ln2	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%

MIEAC Year Ended 6/30/11		Other Telecommunications Plant Allocation										Other Telecommunications Plant Allocation										A-6 Part 69 6/21/2010	
Ln	Description Allocation Factor	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other				
1	Telephone Plant in Service	16,515,486	A-2, Ln6	-	-	5,791,064	4,212,033	6,512,401	-	-	2,010,032	A-2, Ln9	-	-	725,235	469,226	815,571	-	-				
2	Cable & Wire Facilities																						
3	Equal Access MOU's																						
4	General Support, COE, IOT and C&W	10,515,489	A-7, Ln7	-	-	5,791,064	4,212,033	6,512,401	-	-	2,010,032	A-7, Ln7	-	-	725,235	469,226	815,571	-	-				
5	Plant Under Construction	-	Ln1	-	-	-	-	-	-	-	-	Ln1	-	-	-	-	-	-	-				
6	Materials and Supplies	-	Ln4	-	-	-	-	-	-	-	-	Ln4	-	-	-	-	-	-	-				
7	Equal Access Equipment	-	Ln4	-	-	-	-	-	-	-	-	Ln4	-	-	-	-	-	-	-				
8	Tangible Assets	-	Ln4	-	-	-	-	-	-	-	-	Ln4	-	-	-	-	-	-	-				
9	Intangible Assets	-	Ln4	-	-	-	-	-	-	-	-	Ln4	-	-	-	-	-	-	-				

MIEAC
Year Ended 6/30/11

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Part 69
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Accumulated Depreciation /
Amortization Allocation

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Part 69
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Accumulated Depreciation /
Amortization Allocation

Accumulated Depreciation /
Amortization Allocation

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
1	General Support Factors	4,351,323	-	-	-	1,525,770	1,109,743	1,715,520	-	-
2	Central Office Equipment-Operator	-	-	-	-	-	-	-	-	-
3	Central Office Equipment-Switching	4,795,551	-	-	-	-	-	4,799,551	-	-
4	Central Office Equipment-Transmission	4,265,294	-	-	-	4,265,294	-	-	-	-
5	Information Orig/Term Equipment	-	-	-	-	-	-	-	-	-
6	Cable & Wire Facilities	3,102,390	-	-	-	-	3,102,390	-	-	-
7	General Support, COE, IOT and C&W	16,575,495	-	-	-	5,791,054	4,212,033	6,512,401	-	-
8	Tangible Assets	-	-	-	-	-	-	-	-	-
9	Intangible Assets	-	-	-	-	-	-	-	-	-
Accumulated Depreciation										
10	General Support	(1,034,752)	-	-	-	(352,340)	(253,605)	(408,038)	-	-
11	COE Operator	-	-	-	-	-	-	-	-	-
12	COE Switching	(2,761,105)	-	-	-	-	-	(2,761,105)	-	-
13	COE Transmission	(2,282,655)	-	-	-	(2,282,655)	-	-	-	-
14	Information Orig/Term	-	-	-	-	-	-	-	-	-
15	Cable & Wire Facilities	(434,322)	-	-	-	-	(434,322)	-	-	-
16	Total Accumulated Depreciation	(6,522,870)	-	-	-	(2,555,495)	(690,228)	(3,169,144)	-	-
Accumulated Amortization										
17	Tangible Assets	-	-	-	-	-	-	-	-	-
18	Intangible Assets	-	-	-	-	-	-	-	-	-
19	Total Accumulated Amortization	(6,522,870)	-	-	-	(2,555,495)	(690,228)	(3,169,144)	-	-
20	Total Accum Depn & Amort	100.000%	0.000%	0.000%	0.000%	40.7105%	10.7043%	48.5851%	0.0000%	0.0000%
21	% Distribution									
22	Net Operating Deferred Income Tax	(506,007)	-	-	-	(205,680)	(149,605)	(231,311)	-	-

MIEAC
Year Ended 6/30/11

Summary of Operating Expense and
Tax

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Summary of Operating Expense and
Tax

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Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
1	Operating Expense and Tax Summary									
2	General Support Expense	1,485,989	A-9, Ln5	-	-	524,563	381,532	589,903	-	-
3	Central Office Expense	537,672	A-9, Ln6	-	-	253,074	-	284,598	-	-
4	Information Orig/Term Expense	-	A-9, Ln7	-	-	-	-	-	-	-
5	Cable & Wire Facilities Expense	3,104,180	A-9, Ln8	-	-	-	3,104,180	-	-	-
6	Network Operations Expense	357,121	A-10, Ln9	-	-	125,222	91,078	140,820	-	-
7	Marketing Expense	25,000	A-11, Ln10	-	-	3,766	6,376	9,858	-	-
8	Services Expense	198,764	A-11, Ln11	-	-	88,684	50,181	77,589	-	-
9	Corporate Expense	3,647,181	A-12, Ln12	-	-	383,279	2,732,878	431,023	-	-
10	Subtotal Operating Expenses	9,293,887	Ln1-8	-	-	1,363,895	6,368,205	1,533,791	-	-
11	% Distribution	100.000%	Ln9	0.000%	0.000%	14.723%	68.721%	16.557%	0.000%	0.000%
12	Depreciation and Amortization	1,879,651	A-10, Ln21	-	-	780,726	207,219	891,706	-	-
13	Other Operating Tax	-	A-12, Ln17	-	-	-	-	-	-	-
14	Equal Access Expense	-	A-12, Ln12	-	-	-	-	-	-	-
15	Total Operating Expense and Tax	11,243,549	Ln9-14	-	-	2,144,624	8,573,424	2,525,497	-	-
16	% Distribution	100.000%	Ln15	0.000%	0.000%	19.074%	58.464%	22.462%	0.000%	0.000%

Uncollectible - IXC Carrier

1,176,480

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
1	General Support Assets	4,351,333	A-3, Ln3	-	-	1,525,770	1,109,743	1,719,520	-	-	579,425	A-3, Ln3	-	-	209,052	135,263	235,103	-	-
2	Central Office Equipment	9,061,575	A-4, Ln19	-	-	4,265,284	-	4,796,531	-	-	1,095,641	A-4, Ln18	-	-	516,173	-	500,468	-	-
3	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-	-	A-5, Ln6	-	-	-	-	-	-	-
4	Cable & Wire Facilities	3,102,290	A-5, Ln12	-	-	-	3,102,290	-	-	-	333,953	A-5, Ln12	-	-	-	333,953	-	-	-
5	General Support Expense	1,495,099	Ln1	-	-	524,563	361,532	569,903	-	-	189,200	Ln1	-	-	71,876	46,504	80,529	-	-
6	Central Office Expense	537,672	Ln2	-	-	255,074	-	284,593	-	-	65,067	Ln2	-	-	30,626	-	34,441	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-	-	-	-	Ln3	-	-	-	-	-	-	-
8	Cable & Wire Facilities	3,104,160	Ln4	-	-	-	3,104,160	-	-	-	334,154	Ln4	-	-	-	334,154	-	-	-
9	Total Plant Specific Expense	5,137,331	Ln5-9	-	-	777,637	3,455,892	874,501	-	-	535,440	Ln5-9	-	-	102,602	330,653	115,270	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	15.130%	67.844%	17.021%	0.000%	0.000%	100.000%	Ln9	0.000%	0.000%	17.125%	63.610%	19.262%	0.000%	0.000%
11	Plant Specific excl General Support	3,641,537	Ln6-8	-	-	233,074	3,104,160	294,590	-	-	389,231	Ln6-8	-	-	30,626	334,154	34,441	-	-
12	% Distribution	100.000%	Ln11	0.000%	0.000%	6.949%	85.235%	7.315%	0.000%	0.000%	100.000%	Ln11	0.000%	0.000%	7.871%	83.702%	8.627%	0.000%	0.000%

MIEAC
Year Ended 6/30/11

MIEAC Year Ended 6/30/11		Plant Nonspecific Expense Allocation										Plant Nonspecific Expense Allocation										A-10 Part 69 6/21/2010	
Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other				
1	General Support Facilities	4,351,333	A-2, Ln3	-	-	1,525,770	1,109,743	1,715,520	-	-	579,428	A-3, Ln3	-	-	205,062	135,253	235,103	-	-				
2	Central Office Equipment-Operator	-	A-4, Ln7	-	-	-	-	-	-	-	-	A-4, Ln7	-	-	-	-	-	-	-				
3	Central Office Equipment-Switching	4,756,581	A-4, Ln11	-	-	-	-	4,756,581	-	-	550,468	A-4, Ln11	-	-	-	-	550,468	-	-				
4	Central Office Equipment-Transmission	4,265,294	A-4, Ln17	-	-	4,265,294	-	-	-	-	516,173	A-4, Ln17	-	-	516,173	-	-	-	-				
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-	-	A-5, Ln6	-	-	-	-	-	-	-				
6	Cable & Wire Facilities	3,102,290	A-5, Ln12	-	-	-	3,102,290	-	-	-	333,953	A-5, Ln12	-	-	-	333,953	-	-	-				
7	COE, IOT, and C&W	12,164,165	Ln2-6	-	-	4,265,294	3,102,290	4,756,581	-	-	1,430,504	Ln2-6	-	-	516,173	333,953	550,468	-	-				
8	Gen Supp, COE, IOT and C&W	16,515,496	Ln1-6	-	-	5,791,054	4,212,933	6,512,401	-	-	2,010,032	Ln1-6	-	-	725,235	489,226	615,571	-	-				
9	Network Operations Expense	357,121	Ln7	-	-	125,222	91,075	140,820	-	-	42,000	Ln7	-	-	15,154	9,805	17,042	-	-				
10	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11	General Support Facilities	325,943	Ln1	-	-	114,286	53,127	123,526	-	-	43,403	Ln1	-	-	15,600	10,132	17,611	-	-				
12	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-	-	-	-	Ln2	-	-	-	-	-	-	-				
13	Central Office Equipment-Switching	853,180	Ln3	-	-	-	-	853,180	-	-	104,459	Ln3	-	-	-	-	104,459	-	-				
14	Central Office Equipment-Transmission	666,426	Ln4	-	-	666,426	-	-	-	-	80,650	Ln4	-	-	80,650	-	-	-	-				
15	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-	-	-	-	Ln5	-	-	-	-	-	-	-				
16	Cable & Wire Facilities	124,092	Ln6	-	-	-	124,092	-	-	-	13,359	Ln6	-	-	-	13,359	-	-	-				
17	Total Depreciation Expense	1,979,651	Ln10-15	-	-	750,728	207,219	591,706	-	-	241,871	Ln10-15	-	-	96,310	23,491	122,070	-	-				
18	% Distribution	100.000%	Ln16	0.000%	0.000%	39.438%	10.468%	50.095%	0.000%	0.000%	100.000%	Ln16	0.000%	0.000%	39.319%	9.712%	50.469%	0.000%	0.000%				
19	Tangible Assets	-	Ln8	-	-	-	-	-	-	-	-	Ln8	-	-	-	-	-	-	-				
20	Intangible Assets	-	Ln8	-	-	-	-	-	-	-	-	Ln8	-	-	-	-	-	-	-				
21	Total Amortization Expense	-	Ln18-19	-	-	-	-	-	-	-	-	Ln18-19	-	-	-	-	-	-	-				
22	% Distribution	100.000%	Ln20	0.000%	0.000%	39.438%	10.468%	50.095%	0.000%	0.000%	100.000%	Ln20	0.000%	0.000%	39.319%	9.712%	50.469%	0.000%	0.000%				

MIEAC
Year Ended 6/30/11

MEAC		Customer Operations Expense Allocation										Customer Operations Expense Allocation										A-11 Part 69 6/21/2010	
Year Ended 6/30/11																							
Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other				
Allocation Factors																							
1	Subscriber Line Usage	0.00%	Input		0.00%					0.00%	0.00%	Input											
2	Operator Services	100.00%	A-4, Ln2	100.00%							100.00%	A-4, Ln2	100.00%										
3	End User Billed Revenue	12,164,165	A-3, Ln1a			4,265,284	3,102,290	4,796,581	0.00%		1,430,804	A-3, Ln1a			516,173	333,953	550,468						
4	IX Carrier Billed Revenue																						
5	Business Office Contacts																						
6	Billing Inquiry Contacts																						
7	IX Carrier Service Order Contacts	12,164,165	A-3, Ln1a			4,265,284	3,102,290	4,796,581			1,430,804	A-3, Ln1a			516,173	333,953	550,468						
8	IX Carrier Billing Inquiry Contacts	12,164,165	A-3, Ln1a																				
9	Carrier Access Billing Factor	12,164,165	A-3, Ln1a			4,265,284	3,102,290	4,796,581			1,430,804	A-3, Ln1a			516,173	333,953	550,468						
Customer Operations Expenses																							
10	Marketing	25,600	A-10, Ln5			8,766	6,376	9,858			75,009	A-10, Ln5			27,061	17,568	38,431						
11	Operator Services		Ln2									Ln2											
12	Directory		Direct									Direct											
Local Business Office																							
13	End User Service Order		Direct									Direct											
14	End User Payment & Collection		Ln3									Ln3											
15	End User Billing Inquiry		Ln3									Ln3											
16	IX Carrier Service Order	65,593	Ln7			22,993	16,727	25,653			15,263	Ln7			5,509	3,564	6,165						
17	IX Carrier Payment & Collection	65,593	Ln5			22,993	16,727	25,653			15,263	Ln5			5,509	3,564	6,165						
18	IX Carrier Billing Inquiry	65,593	Ln3			22,993	16,727	25,653			15,263	Ln3			5,509	3,564	6,165						
Customer Services																							
19	Other Billing & Collection		Direct									Direct											
20	End User Common Line		Direct									Direct											
21	Carrier Access Billing		Ln9									Ln9											
22	Total Services Expense	186,764	Ln13-21			63,994	50,181	77,580			45,804	Ln13-21			16,527	10,692	16,535						
23	% Distribution	100.000%	Ln22			35.064%	25.503%	39.433%	0.000%		100.000%	Ln22			38.082%	27.343%	40.575%	0.000%	0.000%				
24	Total Customer Operations Expense	221,764	Ln16-21			77,760	58,557	67,447			120,804	Ln16-21			43,858	26,200	49,018						
25	% Distribution	100.000%	Ln24			35.064%	25.503%	39.433%	0.000%		100.000%	Ln24			36.042%	23.344%	40.575%	0.000%	0.000%				

MIEAC Year Ended 6/30/11		Corporate Operations Expense Allocation										Corporate Operations Expense Allocation										A-12 Part 69 6/21/2010	
Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other				
1	Big Three Expense	4,220,717	A-3, Ln1	-	-	456,066	3,251,705	512,665	-	-	562,025	A-3, Ln1	-	-	89,363	372,169	100,499	-	-				
2	Telephone Plant In Service	16,515,493	A-2, Ln9	-	-	5,791,064	4,212,033	6,512,481	-	-	2,010,032	A-2, Ln9	-	-	725,235	459,226	815,571	-	-				
3	Equal Access MOU's																						
4	Net Telephone Plant																						
5	Corporate Operating Expense	3,547,181	Ln1	-	-	383,279	2,732,873	431,023	-	-	472,346	Ln1	-	-	75,107	312,779	84,461	-	-				
6	% Distribution	100.000%	Ln5	0.000%	8.000%	10.805%	77.044%	12.151%	0.000%	0.000%	100.000%	Ln5	0.000%	0.000%	15.901%	66.216%	17.831%	0.000%	0.000%				
7	Equal Access Expense	-	Direct	-	-	-	-	-	-	-	-	Direct	-	-	-	-	-	-	-				
8	Interest Expense	-	Ln2	-	-	-	-	-	-	-	-	Ln2	-	-	-	-	-	-	-				
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-	-	-	-	Ln2	-	-	-	-	-	-	-				
10	State ITC Amortization	-	Ln2	-	-	-	-	-	-	-	-	Ln2	-	-	-	-	-	-	-				
11	Operating Taxes Other	-	Ln2	-	-	-	-	-	-	-	-	Ln2	-	-	-	-	-	-	-				