

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	MSG	Other
				(b)	(c)	(d)
1	Net Telecom Plant	S-2, Ln 45	35,207,517	7,988,408	3,075,786	24,143,323
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2...4	35,207,517	7,988,408	3,075,786	24,143,323
6	Rate of Return	RECORDS	-	11.25%	11.25%	11.25%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,960,846	898,696	346,026	2,716,124
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	3,960,846	898,696	346,026	2,716,124
11	7300 Alw Fds Used Dur Const	S10, Ln 16	13,793	3,027	1,142	9,623
12	7300 Disallowance	-Ln 11	(13,793)	(3,027)	(1,142)	(9,623)
13	Fixed Charges	S-10, Ln 21	8,543	1,875	707	5,960
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	101,640	21,900	8,467	71,273
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,850,663	874,921	336,852	2,638,890
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	652,493	471,111	181,382	-
25	Operating Expenses & Taxes	S-3, Ln 17	24,034,189	5,248,872	1,749,263	17,036,054
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-27	28,633,734	6,615,652	2,275,529	19,742,554
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	28,633,734	6,615,652	2,275,529	19,742,554
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,864,265
33	SIT Taxable Income	Note 3	1,346,032
34	State Income Tax Rate	Ln 35 / Ln 33	518,233
35	State Income Tax Requirement		0.0000%
TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%
37	Gross Fed Inc Tax Requirement		35.0000%
38	Net Fed Inc Tax Requirement	Ln 37-14-15	652,493

Note 1: Ln 10-11....16+17....21

Note 2: Based on these Statutory Rates

Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

0.0000% 0.0000% 0.0000%

**SEPARATED TELECOMMUNICATIONS PLANT SUMMARY**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
Ohio: COSA 300597  
PYCOS Study 2014-2015 Tariff Period  
May 19, 2014

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		Other
				MSG (b)	PL (c)	(d)
1	2110 Land & Support Assets	S-4, Ln 14	19,167,133	4,129,874	1,596,672	13,440,586
2	2210 COE - Switching	S-5, Ln 38	14,182,588	1,263,106	-	12,919,482
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	31,650,083	7,267,526	3,754,413	20,628,145
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	161,745	40,436	-	121,309
6	2410 C&WF	S-7, Ln 55	88,992,590	20,514,103	7,490,359	60,988,128
7	Total COE, IOT, C&WF	Ln 2...6	134,987,006	29,085,171	11,244,772	94,657,063
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.5466%	8.3303%	70.1231%
9	2680 Tangible Assets	S-8, Ln 31	9,694	2,089	808	6,798
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	154,163,833	33,217,134	12,842,252	108,104,447
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.5466%	8.3303%	70.1231%
12	2690 Intangible Assets	S-8, Ln 35	669,000	144,147	55,729	469,123
13	2001 TELECOM PLANT IN SVC	Ln 10+12	154,832,833	33,361,281	12,897,981	108,573,571
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.5466%	8.3303%	70.1231%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	154,832,833	33,361,281	12,897,981	108,573,571
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.5466%	8.3303%	70.1231%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,317,670	283,914	109,765	923,991
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	156,150,503	33,645,195	13,007,747	109,497,562
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	105,873,691	22,631,035	8,826,543	74,416,112
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	8,886	1,915	740	6,231
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	(200,426)	(43,185)	(16,696)	(140,545)
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	9,511,509	2,066,569	805,227	6,639,712
33	4360 Other Deferred Credits - Net	S-15, Ln 66	206,103	44,408	17,169	144,526
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	40,750,740	8,944,452	3,374,763	28,431,525
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.9492%	8.2815%	69.7693%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	3,207,018	739,265	269,929	2,197,824
39	Cash Working Capital	S-9, Ln 33	686,305	151,108	45,617	489,580
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	9,436,546	1,846,416	614,524	6,975,606
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	35,207,517	7,988,408	3,075,786	24,143,323
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.6895%	8.7362%	68.5743%

**SEPARATED EXPENSE SUMMARY**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
Ohio: COSA 300597  
PYCOS Study 2014-2015 Tariff Period  
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		
				MSG (b)	PL (c)	Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,161,569	668,640	263,052	2,229,877
3	PI Nonspec Account 6530	S-12, Ln 23	1,968,436	424,132	163,976	1,380,328
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,427,374	190,288	-	1,237,086
5	TOTAL BIG THREE EXPENSES	Ln 2..4	6,557,379	1,283,060	427,027	4,847,292
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.5667%	6.5122%	73.9212%
7	Plant Specific Expenses	S-11, Ln 33	5,662,947	1,207,603	471,423	3,983,921
8	Plant Nonspecific Expenses	S-12, Ln 39	9,787,289	2,435,778	807,820	6,543,692
9	Customer Operations Expenses	S-13, Ln 60	1,427,374	190,288	-	1,237,086
10	Corporate Operations Expenses	S-14, Ln 22	6,869,046	1,344,043	447,324	5,077,680
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	13,685	2,678	891	10,116
13	TOTAL OPERATING EXPENSES	Ln 7..12	23,760,341	5,180,389	1,727,457	16,852,495
14	Operating Taxes	S-14, Ln 31	273,848	68,483	21,806	183,559
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	24,034,189	5,248,872	1,749,263	17,036,054
18	Distribution of Line 17	Ln 17/17a	100.0000%	21.8392%	7.2782%	70.8826%
19	Total Depr & Amort	S-12, Ln 38	7,400,583	1,586,547	643,802	5,170,234
20	Fixed Charges	S-10, Ln 21	8,543	1,875	707	5,960
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	16,642,149	3,664,200	1,106,168	11,871,780
22	Distribution of Line 21	Ln 21/21a	100.0000%	22.0176%	6.6468%	71.3356%

**GENERAL SUPPORT FACILITIES**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (l)	
SEPARATIONS FACTORS							
1	Carrier Classification	Records	b				
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.5667%	6.5122%	73.9212%	
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.5466%	8.3303%	70.1231%	
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%	
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%	
LAND & SUPPORT ASSETS SEPARATION							
6	2110 Land & Support Assets						
7	Support Assets	Note 1	19,167,133	4,129,874	1,596,672	13,440,586	
8	Direct Assignment	Ln 8a*4	-	-	-	-	
9	Total Support Assets	Ln 7..8	19,167,133	4,129,874	1,596,672	13,440,586	
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.5466%	8.3303%	70.1231%	
11	Land	Note 1	-	-	-	-	
12	Direct Assignment	Ln 12a*5	-	-	-	-	
13	Total Land	Ln 11..12	-	-	-	-	
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	19,167,133	4,129,874	1,596,672	13,440,586	
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.5466%	8.3303%	70.1231%	

Note 1:If Carrier Classification = A, then Ln 7a \*Ln 2, Ln 11a \* Ln 2  
If Carrier Classification = B, then Ln 7a \* Ln 3, Ln 11a \* Ln 3

Note 1: If Carrier Classification = A, then Ln 7a \* Ln 2, Ln 11a \* Ln 2  
If Carrier Classification = B, then Ln 7a \* Ln 3, Ln 11a \* Ln 3

**CENTRAL OFFICE EQUIPMENT**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
<b>SEPARATIONS FACTORS</b>							
1	2220 WSWs Pct - Switchboards	RECORDS	100.0000%	0.0000%		100.0000%	
2	2220 WSWs Pct - Directory Assistance	RECORDS	100.0000%	0.0000%		100.0000%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWs Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
<b>COE CATEGORIES 1-3 SEPARATION</b>							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	191,909	63,196	-	128,713	
31	Total Cat 2	Ln 29..30	191,909	63,196	-	128,713	
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%	
33							
34	Cat 3 - Local Switching	Ln 34a*11	13,990,679	1,199,911	-	12,790,768	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	13,990,679	1,199,911	-	12,790,768	
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%	
38	TOTAL COE - SWITCHING	Ln 31 + 36	14,182,588	1,263,106	-	12,919,482	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.9060%	0.0000%	91.0940%	

**CENTRAL OFFICE EQUIPMENT**  
**12 Month Study Period Ended**  
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The Chillicothe Telephone Company  
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%	
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%	
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		95.7497%	4.2503%	
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%	
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%	
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORY 4 SEPARATION							
54	2230 Central Office - Transmission						
55	Cat 4.1 - Exchange Circuit						
56	4.11 Wideband - Line	Ln 56a*40	-	-		-	
57	Direct Assignment	Ln 57a*41	1,289,116	-	1,289,116	-	
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-	
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-	
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-	-	-	-	
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-	
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-	
63	Ex Trk Wideband - PL DA	Ln 63a*47	2,444,160		2,340,276	103,884	
64	4.13 Exchange Line Excluding WB						
65	Joint MSG	Ln 75b*48	25,389,942	6,347,485	-	19,042,456	
66	PL and Local	Ln 75c..i	267,449		90,059	177,390	
67	Direct Assignment	Ln 67a*49	-	-	-	-	
68	Cat 4.2 - Interexchange						
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-	
70	4.22 Wideband						
71	Joint MSG	Ln 71a*51	-	-	-	-	
72	PL	Ln 72a*52	-	-	-	-	
73	Direct Assignment	Ln 73a*53	-	-	-	-	

					Interstate	State/Local
Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	18,803	18,607	66	130
75	COE Cat 4.13 Assigned Investment	Note 1	25,657,391	25,389,942	90,059	177,390

Note 1: Cost per Loop =

1,364.5371

**CENTRAL OFFICE EQUIPMENT**  
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May 19, 2014

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		Other (d)
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	42.1400%	57.8600%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
COE CATEGORY 4 SEPARATION						
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	2,176,451	920,040		1,256,411
85	Dir Assigned MSG	Ln 101c.f	-	-		-
86	PL, TWX & Local	Ln 102c.i	-	-	-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	82,965	-	34,961	48,004
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	31,650,083	7,267,526	3,754,413	20,628,145
95	TOTAL COE TRANSMISSION	Ln 94	31,650,083	7,267,526	3,754,413	20,628,145
96	Distribution of Line 95	Ln 95/95a	100.0000%	22.9621%	11.8623%	65.1756%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	45,832,671	8,530,632	3,754,413	33,547,626
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.6126%	8.1916%	73.1959%

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
<b>ASSIGNMENT OF COE CAT 4.23</b>							
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	2,176,451	2,176,451	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination = 2,176,451

**INFORMATION ORIGIN/TERM EQUIPMENT**  
**12 Month Study Period Ended**  
**December 31, 2013**

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Ohio: COSA 300597  
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%	
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%	
IOT EQUIPMENT SEPARATION							
5	2310 Info Orig/Term Equipment						
6	Cat 1 - Other IOT	Ln 6a*1	161,745	40,436		121,309	
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-	
8	Direct Assignment	Ln 8a*3	-	-	-	-	
9	Total Category 1	Ln 6..8	161,745	40,436	-	121,309	
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%	
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-	
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%	
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	161,745	40,436	-	121,309	
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%	



**CABLE & WIRE FACILITIES**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
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**SHEET 1 OF 2**

May 19, 2014

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	99.0383%	0.9617%	
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	99.0383%	0.9617%	
C&WF CAT 1-2 SEPARATION							
10	2410 Cable & Wire Facilities						
11	Cat 1 - Exch Line x/WB						
12	1.1 Intra PL & WATS	Ln 28e..i	551,949			551,949	
13	1.2 Inter PL, WATS	Ln 28c..d	280,220		280,220		
14	1.3 Jointly Used	Ln 28b*1	79,000,902	19,750,225		59,250,676	
15	Direct Assignment	Ln 15a*2	6,133,778	-	6,074,789	58,989	
16	Total Category 1	Ln 12..15	85,966,849	19,750,225	6,355,010	59,861,614	
17	Cat 2 - WB & Exch Trunk						
18	Ex Trk x/WB	Ln 18a*3	-	-		-	
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-	
20	Ex Trk x/WB - PL DA	Ln 20a*5	-	-	-	-	
21	WB Line	Ln 21a*6	-	-	-	-	
22	WB Trunk	Ln 22a*7	-	-	-	-	
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-	
24	WB Line & Trunk - PL DA	Ln 24a*9	-	-	-	-	
25	Total Category 2	Ln 18..23	-	-	-	-	

			Interstate		State/Local	
Line	Description	Source	Total Company	Joint Msg Excl TWX	InterLATA PL & TWX	Other
ASSIGNMENT OF C&WF CAT 1						
26	C&WF Cat 1 Working Loops	RECORDS	18,803	18,607	66	130
27	Distribution of Line 26	Ln 26/26a	100.0000%	98.9576%	0.3510%	0.6914%
28	Cat 1 - EX Line x/WB	Ln 28a*27	79,833,071	79,000,902	280,220	551,949

Note 1: Cost per loop =

4,246

**CABLE & WIRE FACILITIES**  
**12 Month Study Period Ended**  
**December 31, 2013**

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**SHEET 2 OF 2**

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		93.1600%	6.8400%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	93.1600%	6.8400%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
<b>C&amp;WF CAT 3-4 SEPARATION</b>						
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	1,807,032	763,878		1,043,154
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		-
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	1,218,709	-	1,135,349	83,360
49	Total Category 3	Ln 40..48	3,025,741	763,878	1,135,349	1,126,514
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Category 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	88,992,590	20,514,103	7,490,359	60,988,128
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.0515%	8.4168%	68.5317%

Interstate	State/Local
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				Joint Msg Excl			
				InterLATA		Other	
Line	Description	Source	Total Company	TWX	InterLATA	Other	
<b>ASSIGNMENT OF C&amp;WF CAT 3</b>							
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-	
58	-PL, TWX & Local	RECORDS			-	-	
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%		
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%	
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,807,032	1,807,032	-		
62	-PL, TWX & Local	Ln 61a*60			-	-	

Note 1: Cost per circuit mile = 1,807.0320

**AMORTIZABLE ASSETS**  
**12 Month Study Period Ended**  
**December 31, 2013**

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.5466%	8.3303%	70.1231%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.9060%	0.0000%	91.0940%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.9621%	11.8623%	65.1756%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0515%	8.4168%	68.5317%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.5466%	8.3303%	70.1231%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
TANGIBLE ASSETS - CAPITAL LEASES SEP						
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	9,694	2,089	808	6,798
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	9,694	2,089	808	6,798
20	Distribution of Line 19	Ln 19/19a	100.0000%	21.5466%	8.3303%	70.1231%
TANGIBLE ASSETS - LEASEHLD IMPROVE SEP						
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	9,694	2,089	808	6,798
32	Distribution of Line 31	Ln 31/31a	100.0000%	21.5466%	8.3303%	70.1231%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	669,000	144,147	55,729	469,123
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	669,000	144,147	55,729	469,123
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.5466%	8.3303%	70.1231%

**TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS**  
**12 Month Study Period Ended**  
**December 31, 2013**

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May 19, 2014			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.5466%	8.3303%	70.1231%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0515%	8.4168%	68.5317%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	22.0176%	6.6468%	71.3356%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
OTHER ACCOUNTS SEPARATION						
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	1,317,670	283,914	109,765	923,991
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,317,670	283,914	109,765	923,991
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT SEPARATION						
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	3,207,018	739,265	269,929	2,197,824
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	3,207,018	739,265	269,929	2,197,824
31	Cash Working Capital	Ln 31a*8	686,305	151,108	45,617	489,580
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	686,305	151,108	45,617	489,580
INVEST ALLOW/DISALLOW SEPARATION						
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

**CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS**  
**12 Month Study Period Ended**  
**December 31, 2013**

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May 19, 2014			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.5466%	8.3303%	70.1231%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	19.5667%	6.5122%	73.9212%
5	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.5466%	8.3303%	70.1231%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.9492%	8.2815%	69.7693%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.5667%	6.5122%	73.9212%
OTHER INCOME SEPARATION						
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	13,793	3,027	1,142	9,623
17	7370 Contributions	Ln 17a*4	13,685	2,678	891	10,116
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	8,543	1,875	707	5,960
21	TOTAL FIXED CHARGES	Ln 19..20	8,543	1,875	707	5,960
INCOME TAX ADJUSTMENTS SEPARATIONS						
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	101,640	21,900	8,467	71,273
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	101,640	21,900	8,467	71,273
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

**PLANT SPECIFIC EXPENSES**  
**12 Month Study Period Ended**  
**December 31, 2013**

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.5466%	8.3303%	70.1231%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	18.6126%	8.1916%	73.1959%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.6126%	8.1916%	73.1959%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.6126%	8.1916%	73.1959%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0515%	8.4168%	68.5317%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
PLANT SPECIFIC EXPENSES SEPARATION						
13	6110 Network Support Expenses	Ln 13a*1	172,830	37,239	14,397	121,194
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	172,830	37,239	14,397	121,194
16	6120 General Support Expenses	Ln 16a*1	2,328,548	501,724	193,974	1,632,850
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,328,548	501,724	193,974	1,632,850
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	494,460	92,032	40,504	361,924
21	6230 Transmission	Ln 21a*6	860,561	160,172	70,493	629,895
22	TOTAL COE EXPENSES	Ln 19..21	1,355,021	252,204	110,997	991,820
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	-	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	1,806,548	416,436	152,054	1,238,058
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,806,548	416,436	152,054	1,238,058
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,161,569	668,640	263,052	2,229,877
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,662,947	1,207,603	471,423	3,983,921

**PLANT NON-SPECIFIC EXPENSES**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
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May 19, 2014			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.5466%	8.3303%	70.1231%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.5466%	8.3303%	70.1231%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.5466%	8.3303%	70.1231%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9060%	0.0000%	91.0940%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.9621%	11.8623%	65.1756%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0515%	8.4168%	68.5317%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.5466%	8.3303%	70.1231%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.5466%	8.3303%	70.1231%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP SEPARATION						
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	496	107	41	348
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	496	107	41	348
21	6530 Network Operations Exp	Ln 21a*3	1,968,436	424,132	163,976	1,380,328
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	1,968,436	424,132	163,976	1,380,328
24.a	6540 Access Expense	Ln 24a*5.a	(7,218)	-	-	(7,218)
24.b	6540 USF Expense - Direct	Ln 24a*5.b	424,992	424,992	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	704,941	151,891	58,723	494,326
27	Depr - COE - Switching	Ln 27a*7	753,383	67,097	-	686,286
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,465,006	566,017	292,405	1,606,583
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,476,176	801,310	292,584	2,382,282
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	1,077	232	90	755
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	7,400,583	1,586,547	643,802	5,170,234
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	9,787,289	2,435,778	807,820	6,543,692

**CUSTOMER OPERATIONS EXPENSES**  
**12 Month Study Period Ended**  
**December 31, 2013**

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWs - Tel Oper Svcs Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
<b>MARKETING EXPENSES SEPARATION</b>						
18	6610 Marketing Expenses	Ln 18a*1	140,948	25,698	-	115,250
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	140,948	25,698	-	115,250
<b>SERVICES EXPENSES SEPARATION</b>						
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	54,368	-	-	54,368
24	Direct Assignment	Ln 24a*4	-	-	-	-
25	Total Tel Oper Svc Exp	Ln 23..24	54,368	-	-	54,368
26	Published Direct Listings:					
27	Classified	Ln 27a*5	295,493	-	-	295,493
28	Vacant	Ln 28a*6	-	-	-	-
29	Alpha	Ln 29a*7	207,121	17,764	-	189,357
30	Foreign	Ln 30a*8	-	-	-	-
31	Direct Assignment	Ln 31a*9	-	-	-	-
32	Total Publ Direct List	Ln 27..31	502,614	17,764	-	484,850
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	90,794	7,072	-	83,722
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	152,014	2,379	-	149,635
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	82,415	3,110	-	79,305
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	325,223	12,562	-	312,661



**CUSTOMER OPERATIONS EXPENSES**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
43	6620 Cat 2 - Msg Processinc/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	5.0000%	0.0000%	95.0000%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
<b>SERVICES EXP SEPARATION (Cont'd)</b>						
48	Cat 2 - CSE Msg Proc	Ln 48a*43	15,593	8,050		7,543
49	Cat 2 - CSE Other B&C	Ln 49a*44	199,612	9,981	-	189,631
50	Cat 2 - CSE CABs	Ln 50a*45	145,564	72,782		72,782
51	Cat 2 - Direct Assignment	Ln 51a*46	-	-	-	-
52	Total Cat 2 - CSE	Ln 48..51	360,769	90,813	-	269,956
53	Total All Other Cat 1 & 2	Ln 42+52	685,992	103,374	-	582,618
54	Distribution of Line 53	Ln 53/53a	100.0000%	15.0693%	0.0000%	84.9307%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	43,452	43,452		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	43,452	43,452	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	729,444	146,826	-	582,618
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,286,426	164,590	-	1,121,836
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,427,374	190,288	-	1,237,086

**CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE**  
**12 Month Study Period Ended**  
**December 31, 2013**

The Chillicothe Telephone Company  
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TCOS Study 2014-2015 Train Period  
May 19, 2014

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.5667%	6.5122%	73.9212%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.5466%	8.3303%	70.1231%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
CORPORATE OPER EXP SEPARATIONS						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-	-	-	-
14	All Other	Ln 14a*2	893,071	174,744	58,158	660,169
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	893,071	174,744	58,158	660,169
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	5,975,975	1,169,298	389,165	4,417,511
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	5,975,975	1,169,298	389,165	4,417,511
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	6,869,046	1,344,043	447,324	5,077,680
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.5667%	6.5122%	73.9212%
OPERATING TAXES SEPARATIONS						
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	261,767	56,402	21,806	183,559
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	12,081	12,081	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	273,848	68,483	21,806	183,559
ALLOWANCES AND DISALLOWANCES						
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

**RESERVES & DEFERRALS**  
**12 Month Study Period Ended**  
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**SHEET 1 OF 2**

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.5466%	8.3303%	70.1231%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9060%	0.0000%	91.0940%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.9621%	11.8623%	65.1756%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0515%	8.4168%	68.5317%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.5466%	8.3303%	70.1231%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.5466%	8.3303%	70.1231%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	100.0000%	21.5466%	8.3303%	70.1231%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
<b>RESERVES &amp; DEFERRALS SEPARATION</b>						
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	13,850,290	2,984,273	1,153,766	9,712,252
19	COE - Switching	Ln 19a*3	10,931,314	973,547	-	9,957,767
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	24,915,911	5,721,218	2,955,588	16,239,105
22	Info Orig/Term Equip	Ln 22a*6	131,478	32,870	-	98,609
23	C&WF	Ln 23a*7	56,044,698	12,919,129	4,717,190	38,408,380
24	Direct Assignment	Ln 24a*9	-	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	105,873,691	22,631,035	8,826,543	74,416,112
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	8,886	1,915	740	6,231
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 Customer Deposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	(200,426)	(43,185)	(16,696)	(140,545)
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	(200,426)	(43,185)	(16,696)	(140,545)

**RESERVES & DEFERRALS**  
**12 Month Study Period Ended**  
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.5667%	6.5122%	73.9212%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.5466%	8.3303%	70.1231%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9060%	0.0000%	91.0940%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.9621%	11.8623%	65.1756%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0515%	8.4168%	68.5317%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.5466%	8.3303%	70.1231%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.5466%	8.3303%	70.1231%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.5466%	8.3303%	70.1231%
<b>RESERVES &amp; DEFERRALS SEPARATION</b>						
56	4310 Other Long-Term Liabilities	Ln 56a*44	9,436,546	1,846,416	614,524	6,975,606
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	-	-	-	-
59	COE - Switching	Ln 59a*46	754,216	67,171	-	687,045
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	2,006,919	460,831	238,066	1,308,022
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	5,587,917	1,288,097	470,326	3,829,494
64	Not Classified by Acct	Ln 64a*51	1,162,457	250,470	96,836	815,151
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	9,511,509	2,066,569	805,227	6,639,712
66	4360 Other Deferred Credits - Net	Ln 66a*52	206,103	44,408	17,169	144,526
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
<b>ACCUM DEPR &amp; AMORT ALLOW/DISALLOW</b>						
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

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Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	A-2, Ln 43	2,738,883	285,956	3,024,839	636,910	-	7,402,446	11,064,194	11,064,194
2	Rate Base Adjustment #1	RECORDS	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-	-	-	-	-
5	RATE BASE	Lns 1-2...4	2,738,883	285,956	3,024,839	636,910	-	7,402,446	11,064,194	11,064,194
			-	-	-	-	-	-	-	-
6	Rate of Return	RECORDS	0	0	1	1	0.11	0	2	1
7	RETURN ON RATE BASE	Ln 5 * Ln 6	308,124	32,170	340,294	71,652	-	832,775	1,244,722	1,244,722
			-	-	-	-	-	-	-	-
8	Return Adjustment #1	RECORDS	-	-	-	-	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	308,124	32,170	340,294	71,652	-	832,775	1,244,722	1,244,722
			-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Const	A10, Ln 16	1,029	113	1,142	247	-	2,781	4,170	4,170
12	7300 Disallowance	-Ln 11	(1,029)	(113)	(1,142)	(247)	-	(2,781)	(4,170)	(4,170)
13	Fixed Charges	A-10, Ln 21	623	97	720	189	-	1,674	2,583	2,583
14	ITC Amortization	A-10, Ln 24	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	A-10, Ln 25	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	A-10, Ln 28	7,321	1,146	8,467	2,219	-	19,681	30,367	30,367
17	Depreciation Adjustment	A-10, Ln 31	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	A-14, Ln 20	-	-	-	-	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	A-10, Ln 39	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	Ln 10 + 17..21-11..16	300,181	30,927	331,107	69,245	-	811,420	1,211,772	1,211,772
			-	-	-	-	-	-	-	-
23	State Income Tax	Ln 35	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	Ln 38	161,636	16,653	178,289	37,286	-	436,919	652,493	652,493
25	Operating Expenses & Taxes	A-3, Ln 17	1,513,984	273,402	1,787,386	696,083	36,390.15	4,478,276	6,998,135	6,961,745
26	Uncollectibles	A-10, Ln 34	-	-	-	-	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	Ln 10 + 23..26-27	1,982,715	322,112	2,304,827	804,774	36,390.15	5,745,189	8,891,180	8,854,790
29	Gross Receipts Tax	Note 1	-	-	-	-	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	Ln 28+29-30	1,982,715	322,112	2,304,827	804,774	36,390	5,745,189	8,891,180	8,854,790
32	Pre ICC Reform MAG Adj. w/ Frozen Value	Ln 54	15,382	2,499	17,881	(82,451)	-	64,570	-	-
33	RRQ POST MAG	Ln33-Ln32	1,998,097	324,611	2,322,708	722,323	36,390	5,809,759	8,891,180	8,854,790
			-	-	-	-	-	-	-	-
	INCOME TAXES									
34	FIT Taxable Income	Ln 22 + Ln 37	461,817	47,579	509,396	106,530	-	1,248,339	1,864,265	1,864,265
35	SIT Taxable Income	If SIT is deductible for SIT	461,817	47,579	509,396	106,530	-	1,248,339	1,864,265	1,864,265
36	State Income Tax Rate	Ln 37 / Ln 35	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	State Income Tax Requirement		-	-	-	-	-	-	-	-
38	Federal Income Tax Rate	Ln 39 / Ln 34	105.00%	35.00%	140.00%	140.00%	0.00%	35.00%	315.00%	315.00%
39	Gross Fed Inc Tax Requirement		161,636	16,653	178,289	37,286	-	436,919	652,493	652,493
40	Net Fed Inc Tax Requirement	Ln 39-14-15	161,636	16,653	178,289	37,286	-	436,919	652,493	652,493
	Note 1: Based on these Statutory Rates		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Note 2: Local Switching Support	444909	-	-	-	(444,909)	-	-	(444,909)	(444,909)

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-1 SHEET 2 of 2

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
PRE ICC REFORM MAG ALLOCATIONS										
41	NET REVENUE REQUIREMENT	Ln 31	1,982,715	322,112	2,304,827	804,774	36,390.15	5,745,189	8,891,180	8,854,790
42	Local Switching Support from Cost Study	RECORDS	-	-	-	444,909	-	-	444,909	444,909
43	Revenue Requirement Subject to MAG Adjust	Ln 41 - Ln 42	1,982,715	322,112	2,304,827	359,865	36,390.15	5,745,189	8,446,271	8,409,881
44	Line Port Reallocation	-Col K * 30%	-	-	-	14,822	-	(14,822)	-	-
45	Exclude USF Expense	A12, Ln23.b	-	-	-	-	-	424,992	424,992	424,992
46	Revenue Requirement Subtotal	Ln43+Ln44-Ln45	1,982,715	322,112	2,304,827	374,687	36,390.15	5,305,376	8,021,279	7,984,889
47	Distribution of Line 44	Ln 47/47a	24.72%	4.02%	28.73%	4.67%	0.45%	66.14%	100.00%	99.55%
48	Distribution of Transport Revenue Requ.	Col O and Col P	0%	0%	0%	100%	0%	0%	100%	100%
49	TIC Revenue Subtraction from Transport	RECORDS	-	-	-	84,211	-	-	84,211	84,211
50	Subtotal for Re-allocation of TIC Revenues	Ln 46 - Ln 49	1,982,715	322,112	2,304,827	290,476	36,390	5,305,376	7,937,068	7,900,678
51	Distribution of Line 46	Ln 50/50a	25.10%	4.08%	29.17%	3.68%	0.00%	67.15%	100.00%	100.00%
52	TIC Revenues Reallocation	Ln 49 * Ln 51	21,133	3,433	24,566	3,096	-	56,548	84,211	84,211
53	Revenue Requirement with MAG Adjustment	Ln 50 + Ln 54 +FUSC	2,003,848	325,545	2,329,393	293,572	36,390	5,786,916	8,446,271	8,409,881
54	MAG Impact for NECA Pool Members	Ln 44 + Ln 52	21,133	3,433	24,566	(66,293)	-	41,727	-	-
54.5	MAG-1 RORTRP (2010 Filing)	RECORDS	15,382	2,499	17,881	(82,451)	-	64,570	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-2 SHEET 1 of 2

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	A-4, Ln 12	1,380,563	216,109	1,596,672	418,455	-	3,711,419	5,726,547	5,726,547
			-	-	-	-	-	-	-	-
2	2210 COE - Switching	A-5, Ln 30	-	-	-	1,263,106	-	-	1,263,106	1,263,106
3	2220 COE - Operator	A-5, Ln 17	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	A-5, Ln 101	2,465,297	1,289,116	3,754,413	920,040	-	6,347,485	11,021,938	11,021,938
5	2310 - Info Orig/Term Equipment	A-6, Ln 21	-	-	-	-	-	40,436	40,436	40,436
6	2410 C&WF	A-7, Ln 62	7,257,499	232,860	7,490,359	763,878	-	19,750,225	28,004,462	28,004,462
7	Total COE, IOT, C&WF	Ln 2...6	9,722,796	1,521,976	11,244,772	2,947,024	-	26,138,147	40,329,943	40,329,943
#####	Distribution of Line 7	Ln 7/7a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%		100.0000%
9	2680 Tangible Assets	A-8, Ln 31	698	109	808	212	-	1,877	2,896	2,896
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	11,104,057	1,738,195	12,842,252	3,365,691	-	29,851,443	46,059,386	46,059,386
11	Distribution of Line 10	Ln 10/10a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%		100.0000%
12	2690 Intangible Assets	A-8, Ln 35	48,186	7,543	55,729	14,606	-	129,542	199,877	199,877
13	2001 TELECOM PLANT IN SVC	Ln 10+12	11,152,244	1,745,737	12,897,981	3,380,296	-	29,980,985	46,259,262	46,259,262
#####	Distribution of Line 13	Ln 13/13a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%		100.0000%
15	2002 Prop Hld Fut Telecom Use	A-9, Ln 12	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	A-9, Ln 16	94,909	14,857	109,765	28,767	-	255,146	393,679	393,679
17	2004 Plant Under Const - Long	A-9, Ln 19	-	-	-	-	-	-	-	-
18	2004 Disallowances	-Ln 17	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	A-9, Ln 23	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	Ln 13+15..19	11,247,152	1,760,594	13,007,747	3,409,064	-	30,236,131	46,652,941	46,652,941
21	Net Equal Access Investment	A-9, Ln 36	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	A-15, Ln 14	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	A-15, Ln 22	7,508,902	1,317,641	8,826,543	2,481,274	-	20,149,761	31,457,579	31,457,579
24	3200 Acc Dep-Hld for Fut Use	A-15, Ln 24	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	A-15, Ln 28	640	100	740	194	-	1,721	2,655	2,655
26	3500 Accum Amort - Intangible	A-15, Ln 29	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	A-15, Ln 30	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	A-15, Ln 53	(14,436)	(2,260)	(16,696)	(4,376)	-	(38,809)	(59,881)	(59,881)
29	4340 Noncur Def Oper Inc Tax	A-15, Ln 64	695,757	109,470	805,227	198,853	-	1,867,716	2,871,797	2,871,797
30	4360 Other Deferred Credits - Net	A-15, Ln 65	14,845	2,324	17,169	4,500	-	39,909	61,577	61,577
31	4370 Other Jur Liab & Def Credits - Net	A-15, Ln 67	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	Ln 20+21-22..31	3,041,445	333,318	3,374,763	728,618	-	8,215,834	12,319,215	12,319,215
#####	Distribution of Line 33	Ln 32/32a	24.6886%	2.7057%	27.3943%	5.9145%	0.0000%	66.6912%		100.0000%
34	1402 Rural Tel Bank Stock (B)	A-9, Ln 25	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	A-9, Ln 28	243,298	38,085	281,383	73,745	-	654,067	1,009,194	1,009,194
36	Cash Working Capital (D)	A-9, Ln 31	47,427	7,424	54,851	14,375	-	127,499	196,725	196,725
37	Investment Allow/Disallow (E)	A-9, Ln 40	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	A-15, Ln 70	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	A-15, Ln 33	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	A-15, Ln 55	593,287	92,871	686,158	179,828	-	1,594,954	2,460,940	2,460,940
41	Other Telecom Pl Adjust (I)	RECORDS	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	Ln 32+34..38+41	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	-39..40	2,738,883	285,956	3,024,839	636,910	-	7,402,446	11,064,194	11,064,194
#####	Distribution of Line 43	Ln 43/43a	24.7545%	2.5845%	27.3390%	5.7565%	0.0000%	66.9045%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-2 SHEET 2 of 2

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
45	GSF, COE, IOT, C&WF Gross Eq Acs	Ln 1+7+A-9 Ln 32	11,103,359	1,738,085	12,841,444	3,365,479	-	29,849,566	46,056,490	46,056,490
46	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	Ln 45+46	11,103,359	1,738,085	12,841,444	3,365,479	-	29,849,566	46,056,490	46,056,490
48	Distribution of Line 47	Ln 47/47a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	Ln 1+7+A-9 Ln 32	11,103,359	1,738,085	12,841,444	3,365,479	-	29,849,566	46,056,490	46,056,490
50	Distribution of Line 49	Ln 49/49a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)									
52	(Trans, Switch, CCL only)	Ln 47	-	1,738,085	1,738,085	3,293,310	-	29,849,566	34,880,962	34,880,962
53	Distribution of Line 52	Ln 52/52a	0.0000%	4.9829%	4.9829%	9.4416%	0.0000%	85.5755%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)									
55	(Special Access only)	Ln 47	11,103,359	-	11,103,359	-	-	-	11,103,359	11,103,359
56	Distribution of Line 55	Ln 55/55a	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
57	COE, IOT, C&WF									
58	x/CCL, Ltd Pay, B&C, IX	Ln 7	9,722,796	1,521,976	11,244,772	2,883,828	-	-	14,128,600	14,128,600
59	Distribution of Line 58	Ln 58/58a	68.8164%	10.7723%	79.5887%	20.4113%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	A-7, Ln 13	-	-	-	-	-	19,750,225	19,750,225	19,750,225
61	Direct Assign - MSG (1.3)	A-7, Ln 14	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	Ln 7-60.61	9,722,796	1,521,976	11,244,772	2,947,024	-	6,387,922	20,579,718	20,579,718
63	Distribution of Line 62	Ln 62/62a	47.2446%	7.3955%	54.6401%	14.3200%	0.0000%	31.0399%	100.0000%	100.0000%

Note 1: Equal Access transferred to Local Switching -  
Basic for distribution



REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

			A-3							
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6120									
2	6210, 6220, 6230, 6310, 6410	A-11, Ln 34	379,089	59,909	438,997	221,907	-	1,018,122	1,679,026	1,679,026
3	PI Nonspec Account 6510, 6530, 6540	A-12, Ln 24	141,818	22,200	164,017	42,986	-	806,245	1,013,248	1,013,248
4	Cust Oper Accts 6610, 6620	A-13, Ln 49	74,247	11,884	86,131	46,693	22,443	35,021	190,288	167,845
5	TOTAL BIG THREE EXPENSES	Ln 2..4	595,153	93,992	689,145	311,586	22,443	1,859,388	2,882,562	2,860,119
6	Distribution of Line 5	Ln 5/5a	0	0	0	0	0	1	1	1
			-	-	-	-	-	-	-	-
7	Plant Specific Expenses	A-11, Ln 34	379,089	59,909	438,997	221,907	-	1,018,122	1,679,026	1,679,026
8	Plant Nonspecific Expenses	A-12, Ln 39	668,163	139,656	807,820	226,990	-	2,208,788	3,243,597	3,243,597
9	Customer Operations Expenses	A-13, Ln 49	74,247	11,884	86,131	46,693	22,443	35,021	190,288	167,845
10	Corporate Operations Expenses	A-14, Ln 17	369,858	58,411	428,269	193,635	13,947	1,155,516	1,791,366	1,777,419
11	7100 Other Oper Inc & Expenses	A-10, Ln 14	-	-	-	-	-	-	-	-
12	7300 Contributions	A-10, Ln 17	860	135	995	261	-	2,313	3,569	3,569
13	TOTAL OPERATING EXPENSES	Ln 7..12	1,492,217	269,995	1,762,212	689,485	36,390	4,419,759	6,907,846	6,871,456
			-	-	-	-	-	-	-	-
14	Operating Taxes	A-14, Ln 25	21,767	3,407	25,174	6,598	-	58,517	90,289	90,289
15	Equal Access Expenses	A-14, Ln 29	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	A-14, Ln 32	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	1,513,984	273,402	1,787,386	696,083	36,390	4,478,276	6,998,135	6,961,745
18	Distribution of Line 17	Ln 17/17a	21.6341%	3.9068%	25.5409%	9.9467%	0.5200%	63.9924%	100.0000%	99.4800%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-4 SHEET 1 of 1

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Dist	A-2, Ln 8	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	Support Assets - DA Pct	Records	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	Records	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LAND & SUPPORT ASSETS APPORTIONMENT										
4	2110 Land & Support Assets									
5	Support Assets	Ln 5a*1	1,380,563	216,109	1,596,672	418,455	-	3,711,419	5,726,547	5,726,547
6	Direct Assignment	Ln 6a*2	-	-	-	-	-	-	-	-
7	Total Support Assets	Ln 5..6	1,380,563	216,109	1,596,672	418,455	-	3,711,419	5,726,547	5,726,547
8	Distribution of Line 7	Ln 7/7a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%		100.0000%
9	Land Assets - Joint	Ln 9a*1	-	-	-	-	-	-	-	-
10	Direct Assignment	Ln 10a*3	-	-	-	-	-	-	-	-
11	Total Land Assets	Ln 9..10	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln 7 + 11	1,380,563	216,109	1,596,672	418,455	-	3,711,419	5,726,547	5,726,547
13	Distribution of Line 12	Ln 12/12a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-5 SHEET 1 of 3

			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	COE Cat 1 Intercept Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT										
10	2220 Operator Systems									
11	Cat 1 - Operator Systems									
12	Intercept	Ln 12a*1	-	-	-	-	-	-	-	-
13	Directory Assistance	Dir Assgn	-	-	-	-	-	-	-	-
14	Other	Ln 14a*2	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed, Circular	Ln 15a*33	-	-	-	-	-	-	-	-
16	Direct Assignment	Ln 16a*3	-	-	-	-	-	-	-	-
17	Total Cat 1	Ln 12..16	-	-	-	-	-	-	-	-
18	Distribution of Line 17	Ln 17/17a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching									
20	Cat 2 - Tandem Switching									
21	Access	Ln 21a*4	-	-	-	-	-	-	-	-
22	Nonaccess	Ln 22a*5	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	Ln 23a*6	-	-	-	63,196	-	-	63,196	63,196
24	Direct Assign - PL	Dir Assgn	-	-	-	-	-	-	-	-
25	Total Cat 2	Ln 21..24	-	-	-	63,196	-	-	63,196	63,196
26	Cat 3 - Local Switching	Ln 26a*7	-	-	-	1,199,911	-	-	1,199,911	1,199,911
27	Direct Assign - MSG	Ln 27a*8	-	-	-	-	-	-	-	-
28	Direct Assign - PL	Ln 28a*9	-	-	-	-	-	-	-	-
29	Total Cat 3	Ln 26..28	-	-	-	1,199,911	-	-	1,199,911	1,199,911
30	TOTAL COE - SWITCHING	Ln 25+29	-	-	-	1,263,106	-	-	1,263,106	1,263,106
31	Distribution of Line 30	Ln 30/30a	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	Ln 17+30-15	-	-	-	1,263,106	-	-	1,263,106	1,263,106
33	Distribution of Line 32	Ln 32/32a	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

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			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
34	Cat 4.11 WB Ln Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	RECORDS	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT										
48	2230 Central Office - Transmission									
49	Cat 4.1 - Exchange Circuit									
50	4.11 Wideband - Line	Ln 50a*34	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	Ln 51a*35	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non Loop	Ln 51a*35	-	1,289,116	1,289,116	-	-	-	1,289,116	1,289,116
53	4.12 Exch Trunk and WB	Ln 53a*36	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	Ln 54a*37	-	-	-	-	-	-	-	-
55	- PL	Ln 55a*38	-	-	-	-	-	-	-	-
56	Ex Trk WB	Ln 56a*39	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	Ln 57a*40	-	-	-	-	-	-	-	-
58	- PL	Ln 58a*41	2,340,276	-	2,340,276	-	-	-	2,340,276	2,340,276
59	4.13 Ex Line x/WB		-	-	-	-	-	-	-	-
60	Joint MSG	Ln 60a*42	-	-	-	-	-	6,347,485	6,347,485	6,347,485
61	PL and Local	Dir Assgn	90,059	-	90,059	-	-	-	90,059	90,059
62	Direct Assignment - MSG	Ln 62a*43	-	-	-	-	-	-	-	-
63	- PL	Dir Assgn	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange		-	-	-	-	-	-	-	-
65	4.21 Furn to Others - MSG	Dir Assgn	-	-	-	-	-	-	-	-
66	- PL	Dir Assgn	-	-	-	-	-	-	-	-
67	4.22 Wideband		-	-	-	-	-	-	-	-
68	Joint MSG - Access	Ln 68a*44	-	-	-	-	-	-	-	-
69	Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
70	PL TWX - Access	Ln 70a*45	-	-	-	-	-	-	-	-
71	Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	Ln 72a*46	-	-	-	-	-	-	-	-
73		PL Ln 73a*47	-	-	-	-	-	-	-	-

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			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
74	Cat 4.23 All Other Access Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE CATEGORY 4 SEPARATION										
85	4.23 All Other									
86	Jt Msg - Access	Ln 86a*74	-	-	-	920,040	-	-	920,040	920,040
87	Nonaccess	Ln 87a*75	-	-	-	-	-	-	-	-
88	PL, TWX - Access	Ln 88a*76	-	-	-	-	-	-	-	-
89	Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
90	Vacant	Ln 90a*77	-	-	-	-	-	-	-	-
91	Vacant	Ln 91a*78	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	Ln 92a*79	-	-	-	-	-	-	-	-
93	PL	Ln 93a*80	34,961	-	34,961	-	-	-	34,961	34,961
94	Cat 4.3 - Host/Remote									
95	Joint	Ln 95a*81	-	-	-	-	-	-	-	-
96	WATS - MSG	Ln 96a*82	-	-	-	-	-	-	-	-
97	PL	Dir Assgn	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	Ln 98a*83	-	-	-	-	-	-	-	-
99	PL	Ln 99a*84	-	-	-	-	-	-	-	-
100	Total Cat 4	Ln 50..99	2,465,297	1,289,116	3,754,413	920,040	-	6,347,485	11,021,938	11,021,938
101	TOTAL COE - Transmission	Ln 100	2,465,297	1,289,116	3,754,413	920,040	-	6,347,485	11,021,938	11,021,938
102	Distribution of Line 100	Ln 101/101a	22.3672%	11.6959%	34.0631%	8.3474%	0.0000%	57.5896%		100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	Ln 17+25+29+100	2,465,297	1,289,116	3,754,413	2,183,146	-	6,347,485	12,285,045	12,285,045
104	Distribution of Line 103	Ln 103/103a	20.0675%	10.4934%	30.5608%	17.7708%	0.0000%	51.6684%	100.0000%	100.0000%

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Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	Equiv Loc Exch Sub Lines MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
IOT EQUIPMENT APPORTIONMENT										
7	2310 Info Orig/Term Equipment									
8	Cat 1 - Other IOT									
9	Public Telephone	Dir Assgn								
10	LTD Pay Telephone	Dir Assgn								
11	All Other IOT - MSG	Ln 11a*1	-	-	-	-	-	-	-	-
12	PL	Ln 12a*2	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	Ln 13a*3	-	-	-	-	-	40,436	40,436	40,436
14	PL	Ln 14a*4	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	Ln 9..14	-	-	-	-	-	40,436	40,436	40,436
16	Distribution of Line 15	Ln 15/15a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	Ln 17a*5	-	-	-	-	-	-	-	-
18	-PL	Ln 18a*6	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	Ln 17..18	-	-	-	-	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	Ln 15+19	-	-	-	-	-	40,436	40,436	40,436
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

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			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(i)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	Cat 1.3 Equiv Inter Loops Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
C&WF CAT 1-2 APPORTIONMENT										
9	2410 Cable & Wire Facilities									
10	Cat 1 - Exch Line x/WB									
11	1.1 Intra PL & WATS	Dir Assgn	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	Dir Assgn	280,220	-	280,220	-	-	-	280,220	280,220
13	1.3 Jointly Used	Ln 13a*1	-	-	-	-	-	19,750,225	19,750,225	19,750,225
14	Direct Assignment - MSG	Ln 14a*2	-	-	-	-	-	-	-	-
15	-PL	Dir Assgn	6,074,789	-	6,074,789	-	-	-	6,074,789	6,074,789
16	Total Category 1	Ln 11..15	6,355,010	-	6,355,010	-	-	19,750,225	26,105,235	26,105,235
17	Cat 2 - WB & Exch Trunk									
18	Ex Trk w/WB	Ln 18a*3	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	Ln 19a*4	-	-	-	-	-	-	-	-
20	- PL	Dir Assgn	-	-	-	-	-	-	-	-
21	WB Line	Ln 21a*5	-	-	-	-	-	-	-	-
22	WB Trunk	Ln 22a*6	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	Ln 23a*7	-	-	-	-	-	-	-	-
24	- PL and DSL Data Only	Ln 24a*8	-	-	-	-	-	-	-	-
25	Total Category 2	Ln 18..24	-	-	-	-	-	-	-	-

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			SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
26	Cat 3 Circuit Miles Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	RECORDS	79.4900%	20.5100%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
C&WF CAT 3-4 APPORTIONMENT										
37	Cat 3 - Interexchange C&WF									
38	Wideband:									
39	Jt MSG - Access	Ln 39a*26	-	-	-	-	-	-	-	-
40	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
41	PI/TWX - Access	Dir Assgn	-	-	-	-	-	-	-	-
42	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	Ln 43a*27	-	-	-	-	-	-	-	-
44	- PL	Ln 44a*28	-	-	-	-	-	-	-	-
45	All Other:		-	-	-	-	-	-	-	-
46	Jt MSG - Access	Ln 46a*29	-	-	-	763,878	-	-	763,878	763,878
47	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
48	PI/TWX - Access	Dir Assgn	-	-	-	-	-	-	-	-
49	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
50	Vacant	Ln 50a*30	-	-	-	-	-	-	-	-
51	Vacant	Ln 51a*31	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	Ln 52a*32	-	-	-	-	-	-	-	-
53	- PL	Ln 53a*33	902,489	232,860	1,135,349	-	-	-	1,135,349	1,135,349
54	Total Category 3	Ln 39..53	902,489	232,860	1,135,349	763,878	-	-	1,899,227	1,899,227
55	Cat 4 - Host/Remote									
56	Joint (x/WATS)	Ln 56a*34	-	-	-	-	-	-	-	-
57	WATS - MSG	Ln 57a*35	-	-	-	-	-	-	-	-
58	- PL	Dir Assgn	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	Ln 59a*36	-	-	-	-	-	-	-	-
60	- PL	Dir Assgn	-	-	-	-	-	-	-	-
61	Total Category 4	Ln 56..60	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+54+61	7,257,499	232,860	7,490,359	763,878	-	19,750,225	28,004,462	28,004,462
63	Distribution of Line 62	Ln 62/62a	25.9155%	0.8315%	26.7470%	2.7277%	0.0000%	70.5253%	100.0000%	100.0000%



REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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			SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	Land & Support Assets Distr	A-4, Ln 13	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	2210 COE - Switch Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	A-5, Ln 102	22.3672%	11.6959%	34.0631%	8.3474%	0.0000%	57.5896%	100.0000%	100.0000%
5	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	A-7, Ln 63	25.9155%	0.8315%	26.7470%	2.7277%	0.0000%	70.5253%	100.0000%	100.0000%
7	Capital Leases - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT										
11	2680 Tangible Assets - Capital Leases									
12	2110 Land & Supt Assets	Ln 12a*1	698	109	808	212	-	1,877	2,896	2,896
13	2210 COE - Switching	Ln 13a*2	-	-	-	-	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	698	109	808	212	-	1,877	2,896	2,896
20	Distribution of Line 19	Ln 19/19a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%		100.0000%
TANGIBLE ASSETS - APPORTIONMENT										
22	2680 Tangible Assets - Leasehold Improve									
23	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-	-	-	-	-
24	2210 COE - Switching	Ln 23a*2	-	-	-	-	-	-	-	-
25	2220 COE - Operator	Ln 24a*3	-	-	-	-	-	-	-	-
	2230 COE - Transmission	Ln 25a*4	-	-	-	-	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	698	109	808	212	-	1,877	2,896	2,896
32	Distribution of Line 31	Ln 31/31a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%		100.0000%
TANGIBLE ASSETS APPORTIONMENT										
33	2690 Intangible Assets	Ln 33a*9	48,186	7,543	55,729	14,606	-	129,542	199,877	199,877
34	Direct Assignment	Ln 34a*10	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	48,186	7,543	55,729	14,606	-	129,542	199,877	199,877
36	Distribution of Line 35	Ln 35/35a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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			SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	2001 TPIS Distr	A-2, Ln 14	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT										
10	2002 Prop Hld Fut Telecom Use	Ln 10a*1	-	-	-	-	-	-	-	-
11	Direct Assignment	Ln 11a*2	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	Ln 10.11	-	-	-	-	-	-	-	-
13	Distribution of Line 14	Ln 12/12a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	Ln 14a*1	94,909	14,857	109,765	28,767	-	255,146	393,679	393,679
15	Direct Assignment	Ln 15a*3	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	Ln 14..15	94,909	14,857	109,765	28,767	-	255,146	393,679	393,679
17	Vacant	Ln 17a*1	-	-	-	-	-	-	-	-
18	Vacant	Ln 18a*4	-	-	-	-	-	-	-	-
19	Vacant	Ln 17..18	-	-	-	-	-	-	-	-
20	Distribution of Line 21	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	Ln 21a*1	-	-	-	-	-	-	-	-
22	Direct Assignment	Ln 22a*5	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	Ln 21..22	-	-	-	-	-	-	-	-
24	Distribution of Line 25	Ln 23/23a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT APPORTIONMENT										
25	1402 Class B RTB Stock	Ln 25a*1	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	Ln 26a*6	243,298	38,085	281,383	73,745	-	654,067	1,009,194	1,009,194
27	Direct Assignment	Ln 27a*7	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	Ln 26..27	243,298	38,085	281,383	73,745	-	654,067	1,009,194	1,009,194
29	Cash Working Capital	Ln 29a*6	47,427	7,424	54,851	14,375	-	127,499	196,725	196,725
30	Direct Assignment	Ln 30a*8	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	Ln 29..30	47,427	7,424	54,851	14,375	-	127,499	196,725	196,725
INVEST ALLOW/DISALLOW APPORTIONMENT										
38	Investment Allow/Disallowances	Ln 38a*6	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln 39a*9	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCE	Ln 38..39	-	-	-	-	-	-	-	-

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			SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	A-2, Ln 50	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	A-2, Ln 14	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	A-2, Ln 33	24.6886%	2.7057%	27.3943%	5.9145%	0.0000%	66.6912%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	A-15, Ln 54	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
11	Big Three Expenses Distr	A-3, Ln 6	20.6467%	3.2607%	23.9074%	10.8093%	0.7786%	64.5047%	100.0000%	99.2214%
OTHER INCOME APPORTIONMENTS										
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses									
16	Alw Fds Used During Constr	Ln 16a*9	1,029	113	1,142	247	-	2,781	4,170	4,170
17	Contributions	Ln 17a*1	860	135	995	261	-	2,313	3,569	3,569
18	Fixed Charges									
19	Interest on Capital Leases	Ln 19a*1	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*1	623	97	720	189	-	1,674	2,583	2,583
21	TOTAL FIXED CHARGES	Ln 19..20	623	97	720	189	-	1,674	2,583	2,583
INCOME TAX ADJUSTMENT APPORTIONMENTS										
22	ITC Amortization	Ln 22a*1	-	-	-	-	-	-	-	-
23	Direct Assignment	Ln 23a*4	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*5	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*3	7,321	1,146	8,467	2,219	-	19,681	30,367	30,367
27	Direct Assignment	Ln 27a*6	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	7,321	1,146	8,467	2,219	-	19,681	30,367	30,367
29	Depreciation Adjustments	Ln 29a*3	-	-	-	-	-	-	-	-
30	Direct Assignment	Ln 30a*7	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-	-	-	-	-
33	Direct Assignment	Ln 33a*8	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments									
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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			SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(i)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	A-4, Ln 13	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	A-5, Ln 104	20.0675%	10.4934%	30.5608%	17.7708%	0.0000%	51.6684%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	RECORDS	0.0000%	11.6959%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	A-6, Ln 16	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	A-6, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	A-7, Ln 63	25.9155%	0.8315%	26.7470%	2.7277%	0.0000%	70.5253%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT SPECIFIC EXP APPORTION										
14	6110 Network Support Expenses	Ln 14a*1	12,449	1,949	14,397	3,773	-	33,466	51,636	51,636
15	Direct Assignment	Ln 15a*2	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	Ln 14..15	12,449	1,949	14,397	3,773	-	33,466	51,636	51,636
17	6120 General Support Expenses	Ln 17a*3	167,720	26,254	193,974	50,837	-	450,887	695,698	695,698
18	Direct Assignment	Ln 18a*4	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	Ln 17..18	167,720	26,254	193,974	50,837	-	450,887	695,698	695,698
20	6210, 6220, 6230 COE Expenses	Ln 20a*5	-	-	-	-	-	-	-	-
21	6210 Switching	Ln 21a*6	-	-	-	132,536	-	-	132,536	132,536
22	6230 Transmission	Ln 22a*7	51,593	26,978	78,572	19,254	-	132,839	230,666	230,666
23	TOTAL COE EXPENSES	Ln 20..22	51,593	26,978	78,572	151,790	-	132,839	363,201	363,201
24	6310 IOT Equip Expenses									
25	Cat 1 - Other IOT Eq Expenses	Ln 25a*8	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip Exp	Ln 26a*9	-	-	-	-	-	-	-	-
27	Direct Assignment	Ln 27a*10	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	Ln 25..27	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	Ln 29a*11	147,327	4,727	152,054	15,507	-	400,929	568,490	568,490
30	Direct Assignment #1	Ln 30a*12	-	-	-	-	-	-	-	-
31	Direct Assignment #2	Ln 31a*13	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	Ln 29..31	147,327	4,727	152,054	15,507	-	400,929	568,490	568,490
33	Plant Spec Exp x/6110, 6120	Ln 23+28+32	198,921	31,706	230,626	167,297	-	533,769	931,692	931,692
34	TOTAL PLANT SPECIFIC OPERATING EX	Ln 16+19+33	379,089	59,909	438,997	221,907	-	1,018,122	1,679,026	1,679,026

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Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(i)	(h)	(j)	(j)	0	(k)
<b>APPORTIONMENT FACTORS</b>										
1	COE, IOT, C&WF Distr	A-2, Ln 8	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	A-4, Ln 8	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
6	2210 COE - Switching Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	A-5, Ln 102	22.3672%	11.6959%	34.0631%	8.3474%	0.0000%	57.5896%	100.0000%	100.0000%
9	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	A-7, Ln 63	25.9155%	0.8315%	26.7470%	2.7277%	0.0000%	70.5253%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2002 Prop Held Fut Tel Use Distr	A-9, Ln 13	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	A-8, Ln 20	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
14	2680 Leasehold Improvements Distr	A-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	A-8, Ln 36	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	A-9, Ln 24	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>PLANT NONSPECIFIC EXP APPORTION</b>										
17	6510 Oth Prop Plant & Eq Exp	Ln 17a*1	36	6	41	11	-	96	148	148
18	Direct Assignment	Ln 18a*2	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	Ln 17..18	36	6	41	11	-	96	148	148
20	6530 Network Operations Exp	Ln 20a*1	141,782	22,194	163,976	42,975	-	381,157	588,108	588,108
21	Direct Assignment	Ln 21a*3	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	Ln 20..21	141,782	22,194	163,976	42,975	-	381,157	588,108	588,108
23.a	6540 Access Expense	Ln 23a*4	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	Direct	-	-	-	-	-	424,992	424,992	424,992
24	TOTAL ACCOUNTS 6510, 6530, 6540	Ln 19+22+23	141,818	22,200	164,017	42,986	-	806,245	1,013,248	1,013,248
25	6560 Depr and Amort Expenses									
26	Depr - Support Assets	Ln 26a*5	50,775	7,948	58,723	15,390	-	136,501	210,615	210,615
27	Depr - COE - Switching	Ln 27a*6	-	-	-	67,097	-	-	67,097	67,097
28	Depr - COE - Operator	Ln 28a*7	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*8	192,005	100,400	292,405	71,656	-	494,362	858,423	858,423
30	Depr - Info Orig/Term Equip	Ln 30a*9	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*10	283,488	9,096	292,584	29,838	-	771,472	1,093,894	1,093,894
32	Direct Assignment	Ln 32a*11	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*12	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	Ln 34a*13	78	12	90	24	-	209	322	322
35	Amort - Leasehold Improvements	Ln 35a*14	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*15	-	-	-	-	-	-	-	-
37	Amort - Other	Ln 37a*16	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	526,346	117,457	643,802	184,004	-	1,402,543	2,230,349	2,230,349
39	TOTAL PLANT NONSPEC OPER EXP	Ln 19+22+23+38	668,163	139,656	807,820	226,990	-	2,208,788	3,243,597	3,243,597

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-13 SHEET 1 of 2

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(i)	(h)	(j)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	A-2, Ln 53	0.0000%	4.9829%	4.9829%	9.4416%	0.0000%	85.5755%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	A-2, Ln 56	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MARKETING EXPENSES APPORTIONMENT										
8	6610 Marketing Expenses	Ln 18a*1	6,195	970	7,165	1,878	-	16,655	25,698	25,698
9	Direct Assignment	Ln 19a*2	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	Ln 18..19	6,195	970	7,165	1,878	-	16,655	25,698	25,698
SERVICES EXPENSES APPORTIONMENT										
11	6620 Services Expenses									
12	Telephone Operator Service:									
13	Tel Operator Svc	Ln 13a*3	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln 14a*4	-	-	-	-	-	-	-	-
15	Total Tel Oper Svc Exp	Ln 13..14	-	-	-	-	-	-	-	-
16	Published Direct Listings	Direct Assign	-	-	-	17,764	-	-	17,764	17,764
17	All Other:									
18	CAT 1_LBOE EU Presub	Ln 18a*5	-	192	192	365	-	3,305	3,862	3,862
19	CAT 1 LBOE EU Co PL	Ln 19a*6	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	Direct Assign	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	Direct Assign	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	Direct Assign	-	-	-	-	8,468	-	8,468	-
23	CAT 1 LBOE EU Access Bill	Direct Assign	-	-	-	-	-	232	232	232
24	Vacant	Ln 24a*6								
25	CAT 1 LBOE IX PL	Ln 25a*6	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	Ln 26a*5	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	Direct Assign	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmtd	Direct Assign	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmt	Direct Assign	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	Ln 30a*7	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	Ln 18..30	-	192	192	365	8,468	3,537	12,562	4,094

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-13 SHEET 2 of 2

			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source	(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
32	6620 Cat 2 - CSE Other B&C Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	A-2, Ln 59	68.8164%	10.7723%	79.5887%	20.4113%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	RECORDS	41.3462%	6.6311%	47.9772%	27.2285%	13.6357%	11.1586%	100.0000%	86.3643%
35.b	6620 All Other Cat 3 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SERVICES EXP APPORTIONEMENT (Cont'd)										
36	Cat 2 - CSE Msg Proc	Dir Assign	-	-	-	-	8,050	-	8,050	-
37	Cat 2 - CSE Other B&C	Ln 37a*32	-	-	-	-	-	9,981	9,981	9,981
38	Cat 2 - CSE CABs	Ln 38a*33	50,086	7,840	57,926	14,856	-	-	72,782	72,782
39	Cat 2 - Direct Assignment	Ln 39a*34	-	-	-	-	-	-	-	-
40	Total Cat 2 - CSE	Ln 36..39	50,086	7,840	57,926	14,856	8,050	9,981	90,813	82,763
41	Cat 2 Spec Acs Distr	Ln 40/40b..d	1	-	1	-	-	-	1	1
42	Total 6620 x/Cat 3	Ln 15+16+31+40	50,086	8,033	58,119	32,984	16,518	13,517	121,138	104,620
43	Distribution of Line 42	Ln 42/42a	41.3462%	6.6311%	47.9772%	27.2285%	13.6357%	11.1586%	100.0000%	86.3643%
44	Cat 3 - All Other CSE	Ln 44a*34	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	Ln 44a*35.a	17,966	2,881	20,847	11,831	5,925	4,849	43,452	37,527
45	Cat 3 - Direct Assignment	Ln 45a*35.b	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	Ln 44..45	17,966	2,881	20,847	11,831	5,925	4,849	43,452	37,527
47	Total All Other - Cat 1, 2, 3	Ln 31+40+46	68,052	10,914	78,966	27,052	22,443	18,366	146,826	124,383
48	TOTAL SERVICES EXPENSES	Ln 15+16+47	68,052	10,914	78,966	44,815	22,443	18,366	164,590	142,147
49	TOTAL CUSTOMER OPER EXPENSES	Ln 10+48	74,247	11,884	86,131	46,693	22,443	35,021	190,288	167,845

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-14 SHEET 1 of 1

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
<b>APPORTIONMENT FACTORS</b>										
1	Big Three Expenses Distr	A-3, Ln 6	20.6467%	3.2607%	23.9074%	10.8093%	0.7786%	64.5047%	100.0000%	99.2214%
2	6710 Exec & Planning Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>CORPORATE OPER EXP APPORTIONMENT</b>										
9	6710 Exec & Planning Expenses									
10	All Other	Ln 10a*1	48,087	7,594	55,681	25,175	1,813	150,233	232,902	231,089
11	Direct Assignment	Ln 11a*2	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	Ln 10..11	48,087	7,594	55,681	25,175	1,813	150,233	232,902	231,089
13	6720 Gen'l and Admin Expenses									
14	All Other	Ln 14a*1	321,771	50,817	372,588	168,459	12,134	1,005,283	1,558,464	1,546,330
15	NECA Requests & Cost Studies	Ln 15a*1	-	-	-	-	-	-	-	-
16	Direct Assignment	Ln 16a*3	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	Ln 14..16	321,771	50,817	372,588	168,459	12,134	1,005,283	1,558,464	1,546,330
18	TOTAL CORPORATE OPER EXPENSES	Ln 12+17	369,858	58,411	428,269	193,635	13,947	1,155,516	1,791,366	1,777,419
<b>OPERATING TAXES APPORTIONMENT</b>										
19	7200 Operating Taxes									
20	Op Fed, State, Loc Income	See A-1	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	Ln 21a*4	-	-	-	-	-	-	-	-
22	Other Oper Taxes	Ln 22a*4	18,854	2,951	21,806	5,715	-	50,687	78,208	78,208
23	Oper Taxes #1 GRT	Ln 23a*5	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	Ln 24a*4	2,913	456	3,368	883	-	7,830	12,081	12,081
25	Oper Taxes #3 - Other	Ln 25a*7	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	Ln 22..25	21,767	3,407	25,174	6,598	-	58,517	90,289	90,289
<b>EQUAL ACCESS EXP APPORTIONMENT</b>										
27	Equal Access Expenses									
28	Depreciation Expense	Dir Assign	-	-	-	-	-	-	-	-
29	Amortization Expense	Dir Assign	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	Ln 28..29	-	-	-	-	-	-	-	-
<b>EXP ALW/DISALLOW APPORTIONMENT</b>										
31	Expense Allowances / Disallowances	Ln 31a*4	-	-	-	-	-	-	-	-
32	Direct Assignment	Ln 32a*8	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCE	Ln 31..32	-	-	-	-	-	-	-	-



REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-15 SHEET 1 of 2

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(l)	(h)	(i)	(j)	0	(k)
<b>APPORTIONMENT FACTORS</b>										
1	1500 Other Juris Assets Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	A-4, Ln 8	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
3	2210 COE - Switching Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	A-5, Ln 102	22.3672%	11.6959%	34.0631%	8.3474%	0.0000%	57.5896%	100.0000%	100.0000%
6	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	A-7, Ln 63	25.9155%	0.8315%	26.7470%	2.7277%	0.0000%	70.5253%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
10	2680 Capital Leases Distr	A-8, Ln 20	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
11	2680 Leasehold Improvements	A-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	A-9, Ln 24	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>RESERVES &amp; DEFERRAL APPORTIONMENT</b>										
14	1500 Other Juris Assets - Net	Ln 14a*1	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	Ln 15a*2	997,604	156,162	1,153,766	302,378	-	2,681,895	4,138,038	4,138,038
16	COE - Switching	Ln 16a*3	-	-	-	973,547	-	-	973,547	973,547
17	COE - Operator	Ln 17a*4	-	-	-	-	-	-	-	-
18	COE - Transmission	Ln 18a*5	1,940,757	1,014,831	2,955,588	724,284	-	4,996,934	8,676,806	8,676,806
19	Info Orig/Term Equip	Ln 19a*6	-	-	-	-	-	32,870	32,870	32,870
20	C&WF	Ln 20a*7	4,570,542	146,648	4,717,190	481,066	-	12,438,063	17,636,318	17,636,318
21	Direct Assignment	Ln 21a*8	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	Ln 15..21	7,508,902	1,317,641	8,826,543	2,481,274	-	20,149,761	31,457,579	31,457,579
23	3200 Accum Depr Prop Hld									
24	For Future Telecom Use	Ln 24a*9	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible									
26	Capital Leases	Ln 26a*10	640	100	740	194	-	1,721	2,655	2,655
27	Leasehold Improve	Ln 27a*11	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	Ln 26..27	640	100	740	194	-	1,721	2,655	2,655
29	3500 Accum Amort - Intangible	Ln 29a*9	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	Ln 30a*12	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	Ln 31a*9	-	-	-	-	-	-	-	-
32	Direct Assignment	Ln 32a*13	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	Ln 31..32	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
December 31, 2013

A-15 SHEET 2 of 2

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(i)	(h)	(j)	(j)	0	(k)
APPORTIONMENT FACTORS										
34	2110 Support Assets Distr	A-4, Ln 8	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
35	2210 COE - Switching Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	A-5, Ln 101	22.3672%	11.6959%	34.0631%	8.3474%	0.0000%	57.5896%	100.0000%	100.0000%
38	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	A-7, Ln 63	25.9155%	0.8315%	26.7470%	2.7277%	0.0000%	70.5253%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	A-2, Ln 14	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
41	Big Three Expenses Distr	A-3, Ln 6	20.6467%	3.2607%	23.9074%	10.8093%	0.7786%	64.5047%	100.0000%	99.2214%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT										
45	4100 Net Cur Def Op Inc Taxes									
46	Support Assets	Ln 46a*34	-	-	-	-	-	-	-	-
47	COE - Switching	Ln 47a*35	-	-	-	-	-	-	-	-
48	COE - Operator	Ln 48a*36	-	-	-	-	-	-	-	-
49	COE - Transmission	Ln 49a*37	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	Ln 50a*38	-	-	-	-	-	-	-	-
51	C&WF	Ln 51a*39	-	-	-	-	-	-	-	-
52	Not Classified by Account	Ln 52a*40	(14,436)	(2,260)	(16,696)	(4,376)	-	(38,809)	(59,881)	(59,881)
53	TOTAL NET CUR DEF OP INC TAXES	Ln 46..52	(14,436)	(2,260)	(16,696)	(4,376)	-	(38,809)	(59,881)	(59,881)
54	Distribution of Line 53	Ln 53/53a	24.1081%	3.7738%	27.8819%	7.3073%	0.0000%	64.8108%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	Ln 55a*42	593,287	92,871	686,158	179,828	-	1,594,954	2,460,940	2,460,940
56	4340 Net noncurrent Def Taxes									
57	Support Assets	Ln 57a*34	-	-	-	-	-	-	-	-
58	COE - Switching	Ln 58a*35	-	-	-	67,171	-	-	67,171	67,171
59	COE - Operator	Ln 59a*36	-	-	-	-	-	-	-	-
60	COE - Transmission	Ln 60a*37	156,323	81,742	238,066	58,339	-	402,491	698,897	698,897
61	Info Orig/Term Equip	Ln 61a*38	-	-	-	-	-	-	-	-
62	C&WF	Ln 62a*39	455,704	14,621	470,326	47,964	-	1,240,133	1,758,423	1,758,423
63	Not Classified by Acct	Ln 63a*40	83,729	13,107	96,836	25,379	-	225,092	347,306	347,306
64	TOTAL NET NONCURRENT DEF TAXES	Ln 57..63	695,757	109,470	805,227	198,853	-	1,867,716	2,871,797	2,871,797
65	4360 Other Deferred Credits - Net	Ln 65a*42	14,845	2,324	17,169	4,500	-	39,909	61,577	61,577
66	4370 Other Juris Liabilities									
67	& Deferred Credits - NET	Ln 67a*43	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT										
68	Accum Depr & Amort Allow/Disallow	Ln 68a*42	-	-	-	-	-	-	-	-
69	Direct Assignment	Ln 69a*44	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLC	Ln 68..69	-	-	-	-	-	-	-	-