

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

S-1

| Line | Description | Source | Total Company (a) | Interstate | | Other (d) |
|------|------------------------------------|----------------------|----------------------|------------|-------------|--------------|
| | | | | InterLATA | State/Local | |
| | | | | MSG (b) | PL (c) | |
| 1 | Net Telecom Plant | S-2, Ln 45 | 33,622,684 | 7,519,779 | 3,413,045 | 22,689,860 |
| 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 | 33,622,684 | 7,519,779 | 3,413,045 | 22,689,860 |
| 6 | Rate of Return | RECORDS | | 11.25% | 11.25% | 11.25% |
| 7 | RETURN ON RATE BASE | Ln 5 * Ln 6 | 3,782,552 | 845,975 | 383,968 | 2,552,609 |
| 8 | Return Adjustment #1 | RECORDS | - | - | - | - |
| 9 | Return Adjustment #2 | RECORDS | - | - | - | - |
| 10 | NET RETURN | Ln 7 - 8...9 | 3,782,552 | 845,975 | 383,968 | 2,552,609 |
| 11 | 7300 Alw Fds Used Dur Const | S10, Ln 16 | 13,793 | 3,022 | 1,330 | 9,441 |
| 12 | 7300 Disallowance | -Ln 11 | (13,793) | (3,022) | (1,330) | (9,441) |
| 13 | Fixed Charges | S-10, Ln 21 | 8,543 | 1,872 | 824 | 5,847 |
| 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 | 21,804 | 9,065 | 70,772 |
| 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 | 3,672,369 | 822,300 | 374,079 | 2,475,990 |
| 23 | State Income Tax | Ln 35 | - | - | - | - |
| 24 | Net Federal Income Tax | Ln 38 | 644,204 | 442,777 | 201,427 | - |
| 25 | Operating Expenses & Taxes | S-3, Ln 17 | 23,529,559 | 5,145,796 | 1,764,753 | 16,619,010 |
| 26 | Uncollectibles | S-10, Ln 34 | - | - | - | - |
| 27 | Other Adjustments | RECORDS | - | - | - | - |
| 28 | NET REVENUE REQUIREMENT | .n 10 + 23..26-11-27 | 27,942,522 | 6,431,526 | 2,348,817 | 19,162,179 |
| 29 | Gross Receipts Tax | Note 2 | - | - | - | - |
| 30 | Other Adjustments | RECORDS | - | - | - | - |
| 31 | REVENUE REQUIREMENT | Ln 28+29-30 | 27,942,522 | 6,431,526 | 2,348,817 | 19,162,179 |
| 31.1 | Revised Rev Req based on MAG Order | Ln 31+notes 4 & 5 | | | | |

| INCOME TAXES | | | |
|--------------|-------------------------------|---------------|-----------|
| 32 | FIT Taxable Income | Ln 22 + Ln 37 | 1,840,583 |
| 33 | SIT Taxable Income | Note 3 | 1,265,077 |
| 34 | State Income Tax Rate | Ln 35 / Ln 33 | 575,506 |
| 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 | 644,204 |

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
June 30, 2015

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

S-2

| Line | Description | Source | Total Company (a) | Interstate | | State/Local |
|------|---|-----------------|----------------------|------------|------------|--------------|
| | | | | InterLATA | | |
| | | | | MSG (b) | PL (c) | Other (d) |
| 1 | 2110 Land & Support Assets | S-4, Ln 14 | 18,875,243 | 4,049,070 | 1,683,369 | 13,142,804 |
| 2 | 2210 COE - Switching | S-5, Ln 38 | 13,991,603 | 1,246,097 | - | 12,745,506 |
| 3 | 2220 COE - Operator | S-5, Ln 26 | - | - | - | - |
| 4 | 2230 COE - Transmission | S-5, Ln 95 | 31,669,785 | 7,560,213 | 2,611,168 | 21,498,404 |
| 5 | 2310 - Info Orig/Term Equipment | S-6, Ln 13 | 229,925 | 57,481 | - | 172,444 |
| 6 | 2410 C&WF | S-7, Ln 55 | 92,109,215 | 20,739,739 | 9,696,267 | 61,673,209 |
| 7 | Total COE, IOT, C&WF | Ln 2...6 | 138,000,528 | 29,603,530 | 12,307,435 | 96,089,563 |
| 8 | Distribution of Line 7 | Ln 7/7a | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 9 | 2680 Tangible Assets | S-8, Ln 31 | - | - | - | - |
| 10 | TELECOM PLT IN SVC - EXCL 2690 | Ln 1+7+9 | 156,875,771 | 33,652,600 | 13,990,805 | 109,232,366 |
| 11 | Distribution of Line 10 | Ln 10/10a | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 12 | 2690 Intangible Assets | S-8, Ln 35 | - | - | - | - |
| 13 | 2001 TELECOM PLANT IN SVC | Ln 10+12 | 156,875,771 | 33,652,600 | 13,990,805 | 109,232,366 |
| 14 | Distribution of Line 13 | Ln 13/13a | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 15 | 2110 Land Assets | S-4, Ln 13 | - | - | - | - |
| 16 | 2001 TPIS x/Land | Ln 13-15 | 156,875,771 | 33,652,600 | 13,990,805 | 109,232,366 |
| 17 | Distribution of Line 16 | Ln 16/16a | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 18 | 2002 Prop Hld Fut Telecom Use | S-9, Ln 14 | - | - | - | - |
| 19 | 2003 Plant Under Const - Short | S-9, Ln 18 | 610,297 | 130,919 | 54,429 | 424,949 |
| 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 | 157,486,068 | 33,783,520 | 14,045,233 | 109,657,315 |
| 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 | 112,240,533 | 23,900,514 | 9,741,930 | 78,598,089 |
| 27 | 3200 Acc Dep-Hld for Fut Use | S-15, Ln 27 | - | - | - | - |
| 28 | 3400 Accum Amort - Tangible | S-15, Ln 28..29 | - | - | - | - |
| 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 | - | - | - | - |
| 32 | 4340 Noncur Def Oper Inc Tax | S-15, Ln 65 | 9,372,417 | 2,023,797 | 844,840 | 6,503,780 |
| 33 | 4360 Other Deferred Credits - Net | S-15, Ln 66 | 185,903 | 39,879 | 16,580 | 129,444 |
| 34 | 4370 Other Jur Liab & Def Credits - Net | S-15, Ln 68 | - | - | - | - |
| 35 | NET TELECOM PLANT | Ln 23+24-25..34 | 35,687,215 | 7,819,329 | 3,441,883 | 24,426,003 |
| 36 | Distribution of Line 35 | Ln 35/35a | 100.0000% | 21.9107% | 9.6446% | 68.4447% |
| 37 | 1402 Rural Tel Bank Stock | S-9, Ln 27 | - | - | - | - |
| 38 | 1220 Materials & Supplies | S-9, Ln 30 | 3,168,763 | 713,493 | 333,573 | 2,121,696 |
| 39 | Cash Working Capital | S-9, Ln 33 | 690,452 | 152,647 | 49,067 | 488,738 |
| 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 | 5,923,746 | 1,165,690 | 411,478 | 4,346,578 |
| 44 | Other Telecom Pl Adjust | RECORDS | - | - | - | - |
| 45 | NET TELECOM PLT & OTHER RATE BASE ITEMS | A+B..F+I-(G+H) | 33,622,684 | 7,519,779 | 3,413,045 | 22,689,860 |
| 46 | Distribution of Line 45 | Ln 45/45a | 100.0000% | 22.3652% | 10.1510% | 67.4838% |

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
June 30, 2015

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

S-3

| 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 | 3,329,754 | 697,488 | 272,738 | 2,359,528 |
| 3 | Pl Nonspec Account 6530 | S-12, Ln 23 | 2,412,669 | 517,560 | 215,171 | 1,679,938 |
| 4 | Cust Oper Accts 6610, 6620 | S-13, Ln 60 | 1,281,653 | 167,169 | - | 1,114,484 |
| 5 | TOTAL BIG THREE EXPENSES | Ln 2..4 | 7,024,076 | 1,382,216 | 487,910 | 5,153,950 |
| 6 | Distribution of Line 5 | Ln 5/5a | 100.0000% | 19.6783% | 6.9462% | 73.3755% |
| 7 | Plant Specific Expenses | S-11, Ln 33 | 5,967,040 | 1,263,232 | 507,942 | 4,195,866 |
| 8 | Plant Nonspecific Expenses | S-12, Ln 39 | 9,885,968 | 2,442,646 | 808,282 | 6,635,041 |
| 9 | Customer Operations Expenses | S-13, Ln 60 | 1,281,653 | 167,169 | - | 1,114,484 |
| 10 | Corporate Operations Expenses | S-14, Ln 22 | 6,107,365 | 1,201,823 | 424,233 | 4,481,309 |
| 11 | 7100 Other Oper Inc & Expenses | S-10, Ln 14 | - | - | - | - |
| 12 | 7300 Contributions | S-10, Ln 17 | 13,685 | 2,693 | 951 | 10,041 |
| 13 | TOTAL OPERATING EXPENSES | Ln 7..12 | 23,255,711 | 5,077,562 | 1,741,407 | 16,436,742 |
| 14 | Operating Taxes | S-14, Ln 31 | 273,848 | 68,235 | 23,345 | 182,268 |
| 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 | 23,529,559 | 5,145,796 | 1,764,753 | 16,619,010 |
| 18 | Distribution of Line 17 | Ln 17/17a | 100.0000% | 21.8695% | 7.5002% | 70.6304% |
| 19 | Total Depr & Amort | S-12, Ln 38 | 7,039,280 | 1,500,057 | 593,095 | 4,946,127 |
| 20 | Fixed Charges | S-10, Ln 21 | 8,543 | 1,872 | 824 | 5,847 |
| 21 | TOTAL CASH OPER EXPENSES | Ln 17-19+20 | 16,498,822 | 3,647,611 | 1,172,481 | 11,678,730 |
| 22 | Distribution of Line 21 | Ln 21/21a | 100.0000% | 22.1083% | 7.1065% | 70.7852% |

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
June 30, 2015

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

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May 19, 2014

| | | | | 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% | 19.6783% | 6.9462% | 73.3755% | |
| 3 | Total COE, IOT, C&WF Distr | S2, Ln 8 | 100.0000% | 21.4518% | 8.9184% | 69.6299% | |
| 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 | 18,875,243 | 4,049,070 | 1,683,369 | 13,142,804 | |
| 8 | Direct Assignment | Ln 8a*4 | - | - | - | - | |
| 9 | Total Support Assets | Ln 7..8 | 18,875,243 | 4,049,070 | 1,683,369 | 13,142,804 | |
| 10 | Distribution of Line 9 | Ln 9/9a | 100.0000% | 21.4518% | 8.9184% | 69.6299% | |
| 11 | Land | Note 1 | - | - | - | - | |
| 12 | Direct Assignment | Ln 12a*5 | - | - | - | - | |
| 13 | Total Land | Ln 11..12 | - | - | - | - | |
| 14 | TOTAL LAND & SUPPORT ASSETS | Ln 9+13 | 18,875,243 | 4,049,070 | 1,683,369 | 13,142,804 | |
| 15 | Distribution of Line 14 | Ln 14/14a | 100.0000% | 21.4518% | 8.9184% | 69.6299% | |

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
June 30, 2015

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

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SHEET 1 OF 3

May 19, 2014

| | | | | Interstate | | State/Local | |
|-------------------------------|---|------------|----------------------|------------|-----------|--------------|--|
| | | | | InterLATA | | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) | |
| SEPARATIONS FACTORS | | | | | | | |
| 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% | |
| COE CATEGORIES 1-3 SEPARATION | | | | | | | |
| 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 | 189,325 | 62,345 | - | 126,980 | |
| 31 | Total Cat 2 | Ln 29..30 | 189,325 | 62,345 | - | 126,980 | |
| 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 | 13,802,278 | 1,183,752 | - | 12,618,526 | |
| 35 | Direct Assignment | Ln 35a*12 | - | - | - | - | |
| 36 | Total Cat 3 | Ln 34..35 | 13,802,278 | 1,183,752 | - | 12,618,526 | |
| 37 | Distribution of Line 36 | Ln 36/36a | 100.0000% | 8.5765% | 0.0000% | 91.4235% | |
| 38 | TOTAL COE - SWITCHING | Ln 31 + 36 | 13,991,603 | 1,246,097 | - | 12,745,506 | |
| 39 | Distribution of Line 38 | Ln 38/38a | 100.0000% | 8.9060% | 0.0000% | 91.0940% | |

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2015

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

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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 | | | | | | | |
| 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% | | 95.0514% | 4.9486% | |
| 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 | 1,271,757 | - | 1,271,757 | - | |
| 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 | 1,258,135 | | 1,195,875 | 62,260 | |
| 64 | 4.13 Exchange Line Excluding WB | | | | | | |
| 65 | Joint MSG | Ln 75b*48 | 26,610,248 | 6,652,562 | - | 19,957,686 | |
| 66 | PL and Local | Ln 75c..i | 300,654 | | 109,046 | 191,609 | |
| 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 | 17,275 | 17,082 | 70 | 123 |
| 75 | COE Cat 4.13 Assigned Investment | Note 1 | 26,910,902 | 26,610,248 | 109,046 | 191,609 |

Note 1: Cost per Loop =

1,557.7946

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2015

The Chillicothe Telephone Company
Ohio: COSA 300597
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May 19, 2014

S-5
SHEET 3 OF 3

May 19, 2014

| | | | | Interstate | | State/Local | |
|---------------------------|--------------------------------------|-----------------|----------------------|------------|-----------|--------------|--|
| | | | | InterLATA | | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) | |
| 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 | 2,147,143 | 907,651 | | 1,239,492 | |
| 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 | 81,848 | - | 34,491 | 47,357 | |
| 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 | 31,669,785 | 7,560,213 | 2,611,168 | 21,498,404 | |
| 95 | TOTAL COE TRANSMISSION | Ln 94 | 31,669,785 | 7,560,213 | 2,611,168 | 21,498,404 | |
| 96 | Distribution of Line 95 | Ln 95/95a | 100.0000% | 23.8720% | 8.2450% | 67.8830% | |
| 97 | TOTAL CENTRAL OFFICE EQUIP | Ln 26 + 38 + 95 | 45,661,388 | 8,806,310 | 2,611,168 | 34,243,910 | |
| 98 | Distribution of Line 97 | Ln 97/97a | 100.0000% | 19.2861% | 5.7185% | 74.9953% | |

| | |
|------------|-------------|
| Interstate | State/Local |
|------------|-------------|

| Line | Description | Source | Total Company | Joint Msg | InterLATA | PL | Other |
|-----------------------------------|--------------------------------------|---------|---------------|-----------|-----------|----|-------|
| ASSIGNMENT OF COE CAT 4.23 | | | | | | | |
| 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 | 2,147,143 | 2,147,143 | - | - | - |
| 102 | All Other PL & TWX | Note 1 | | | - | - | - |

Note 1: Cost per termination =

2,147,143

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
June 30, 2015

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

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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 | 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 | 229,925 | 57,481 | | 172,444 | |
| 7 | Coins Pub Tel Eq | Ln 7a*2 | - | - | - | - | |
| 8 | Direct Assignment | Ln 8a*3 | - | - | - | - | |
| 9 | Total Category 1 | Ln 6..8 | 229,925 | 57,481 | - | 172,444 | |
| 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 | 229,925 | 57,481 | - | 172,444 | |
| 14 | Distribution of Line 13 | Ln 13/13a | 100.0000% | 25.0000% | 0.0000% | 75.0000% | |

CABLE & WIRE FACILITIES
12 Month Study Period Ended
June 30, 2015

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

S-7
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% | 99.9673% | 0.0327% | |
| 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% | 99.9673% | 0.0327% | |
| 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 | 576,111 | | | | 576,111 |
| 13 | 1.2 Inter PL, WATS | Ln 28c..d | 327,868 | | 327,868 | | |
| 14 | 1.3 Jointly Used | Ln 28b*1 | 80,009,118 | 20,002,279 | | | 60,006,838 |
| 15 | Direct Assignment | Ln 15a*2 | 8,275,021 | - | 8,272,315 | | 2,706 |
| 16 | Total Category 1 | Ln 12..15 | 89,188,117 | 20,002,279 | 8,600,183 | | 60,585,655 |
| 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 | 17,275 | 17,082 | 70 | 123 |
| 27 | Distribution of Line 26 | Ln 26/26a | 100.0000% | 98.8828% | 0.4052% | 0.7120% |
| 28 | Cat 1 - EX Line x/WB | Ln 28a*27 | 80,913,096 | 80,009,118 | 327,868 | 576,111 |

Note 1: Cost per loop =

4,684

CABLE & WIRE FACILITIES
12 Month Study Period Ended
June 30, 2015

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

S-7
SHEET 2 OF 2

| | | | | Interstate | | State/Local |
|------------------------------------|-------------------------------------|----------------|----------------------|------------|-----------|--------------|
| | | | | InterLATA | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) |
| SEPARATIONS FACTORS | | | | | | |
| 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% |
| C&WF CAT 3-4 SEPARATION | | | | | | |
| 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 | 1,744,537 | 737,459 | | 1,007,078 |
| 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 | 1,176,561 | - | 1,096,084 | 80,477 |
| 49 | Total Category 3 | Ln 40..48 | 2,921,098 | 737,459 | 1,096,084 | 1,087,554 |
| 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 | 92,109,215 | 20,739,739 | 9,696,267 | 61,673,209 |
| 56 | Distribution of Line 55 | Ln 55/55a | 100.0000% | 22.5165% | 10.5269% | 66.9566% |

| | |
|------------|-------------|
| Interstate | State/Local |
|------------|-------------|

| | | | | Joint Msg Excl | | | |
|-------------------------------------|-------------------------------|-----------|---------------|----------------|-----------|---------|--|
| Line | Description | Source | Total Company | TWX | InterLATA | Other | |
| ASSIGNMENT OF C&WF CAT 3 | | | | | | | |
| 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 | 1,744,537 | 1,744,537 | - | | |
| 62 | -PL, TWX & Local | Ln 61a*60 | | | - | - | |

Note 1: Cost per circuit mile = 1,744.5370

AMORTIZABLE ASSETS
12 Month Study Period Ended
June 30, 2015

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

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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 | Land & Support Assets Distr | S-4, Ln 15 | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 23.8720% | 8.2450% | 67.8830% |
| 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% | 22.5165% | 10.5269% | 66.9566% |
| 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% | 21.4518% | 8.9184% | 69.6299% |
| 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 | - | - | - | - |
| 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 | - | - | - | - |
| 20 | Distribution of Line 19 | Ln 19/19a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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 | - | - | - | - |
| 32 | Distribution of Line 31 | Ln 31/31a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| TANGIBLE ASSETS SEPARATION | | | | | | |
| 33 | 2690 Intangible Assets | Ln 33a*9 | - | - | - | - |
| 34 | Direct Assignment | Ln 34a*10 | - | - | - | - |
| 35 | TOTAL INTANGIBLE ASSETS | Ln 33..34 | - | - | - | - |
| 36 | Distribution of Line 35 | Ln 35/35a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
June 30, 2015

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

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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% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 22.5165% | 10.5269% | 66.9566% |
| 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% | 22.1083% | 7.1065% | 70.7852% |
| 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 | 610,297 | 130,919 | 54,429 | 424,949 |
| 17 | Direct Assignment | Ln 17a*3 | - | - | - | - |
| 18 | TOTAL PLT UNDER CONSTR - SHORT | Ln 16..17 | 610,297 | 130,919 | 54,429 | 424,949 |
| 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 | 3,168,763 | 713,493 | 333,573 | 2,121,696 |
| 29 | Direct Assignment | Ln 29a*7 | - | - | - | - |
| 30 | TOTAL MATERIALS & SUPPLIES | Ln 28..29 | 3,168,763 | 713,493 | 333,573 | 2,121,696 |
| 31 | Cash Working Capital | Ln 31a*8 | 690,452 | 152,647 | 49,067 | 488,738 |
| 32 | Direct Assignment | Ln 32a*9 | - | - | - | - |
| 33 | TOTAL CASH WORKING CAPITAL | Ln 31..32 | 690,452 | 152,647 | 49,067 | 488,738 |
| 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
June 30, 2015

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

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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% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 19.6783% | 6.9462% | 73.3755% |
| 5 | 2680 Capital Leases Distr | S-8, Ln 20 | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 6 | Net Telecom Plant Distr | S2, Ln 36 | 100.0000% | 21.9107% | 9.6446% | 68.4447% |
| 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% | 19.6783% | 6.9462% | 73.3755% |
| 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 | 3,022 | 1,330 | 9,441 |
| 17 | 7370 Contributions | Ln 17a*4 | 13,685 | 2,693 | 951 | 10,041 |
| 18 | 7500 Interest and Related Items | | | | | |
| 19 | Interest on Capital Leases | Ln 19a*5 | - | - | - | - |
| 20 | Fixed Charges Excl Capital Leases | Ln20a*6 | 8,543 | 1,872 | 824 | 5,847 |
| 21 | TOTAL FIXED CHARGES | Ln 19..20 | 8,543 | 1,872 | 824 | 5,847 |
| 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 | 21,804 | 9,065 | 70,772 |
| 27 | Direct Assignment | Ln 27a*8 | - | - | - | - |
| 28 | TOTAL CAPITALIZED PAYROLL TAXES | Ln 26..27 | 101,640 | 21,804 | 9,065 | 70,772 |
| 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
June 30, 2015

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

S-11

| May 19, 2014 | | | 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% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 19.2861% | 5.7185% | 74.9953% |
| 5 | 6210 COE Expenses - Switching | RECORDS | 100.0000% | 19.2861% | 5.7185% | 74.9953% |
| 6 | 6230 COE Expenses - Transmission | RECORDS | 100.0000% | 19.2861% | 5.7185% | 74.9953% |
| 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% | 22.5165% | 10.5269% | 66.9566% |
| 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 | 35,309 | 7,574 | 3,149 | 24,586 |
| 14 | Direct Assignment | Ln 14a*2 | - | - | - | - |
| 15 | TOTAL NETWORK SUPPORT EXPENSES | Ln 13..14 | 35,309 | 7,574 | 3,149 | 24,586 |
| 16 | 6120 General Support Expenses | Ln 16a*1 | 2,601,977 | 558,170 | 232,055 | 1,811,753 |
| 17 | Direct Assignment | Ln 17a*3 | - | - | - | - |
| 18 | TOTAL GENERAL SUPPORT EXPENSES | Ln 16..17 | 2,601,977 | 558,170 | 232,055 | 1,811,753 |
| 19 | 6210, 6220, 6230 COE Expenses | Ln 19a*4 | - | - | - | - |
| 20 | 6210 Switching | Ln 20a*5 | 480,914 | 92,750 | 27,501 | 360,663 |
| 21 | 6230 Transmission | Ln 21a*6 | 1,136,726 | 219,230 | 65,004 | 852,491 |
| 22 | TOTAL COE EXPENSES | Ln 19..21 | 1,617,640 | 311,980 | 92,506 | 1,213,154 |
| 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 | 1,712,114 | 385,508 | 180,233 | 1,146,374 |
| 29 | Direct Assignment #1 | Ln 29a*11 | - | - | - | - |
| 30 | Direct Assignment #2 | Ln 30a*12 | - | - | - | - |
| 31 | TOTAL C&WF EXPENSES | Ln 28..30 | 1,712,114 | 385,508 | 180,233 | 1,146,374 |
| 32 | Plant Spec Excp x/6110, 6120 | Ln 22+27+31 | 3,329,754 | 697,488 | 272,738 | 2,359,528 |
| 33 | TOTAL PLANT SPECIFIC OPERATING EXP | Ln 15+18+32 | 5,967,040 | 1,263,232 | 507,942 | 4,195,866 |

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
June 30, 2015

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

S-12

| May 19, 2014 | | | | Interstate | | State/Local | |
|----------------------------------|---|----------------|---------------|------------|----------|-------------|--|
| | | | | InterLATA | | | |
| | | Source | Total Company | MSG | PL | Other | |
| Line | Description | | (a) | (b) | (c) | (d) | |
| SEPARATIONS FACTORS | | | | | | | |
| 1 | 2001 TPIS Distr | S-2, Ln 14 | 100.0000% | 21.4518% | 8.9184% | 69.6299% | |
| 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% | 21.4518% | 8.9184% | 69.6299% | |
| 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% | 21.4518% | 8.9184% | 69.6299% | |
| 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% | 23.8720% | 8.2450% | 67.8830% | |
| 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% | 22.5165% | 10.5269% | 66.9566% | |
| 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 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | |
| 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 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | |
| 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 | 170 | 36 | 15 | 118 | |
| 19 | Direct Assignment | Ln 19a*2 | - | - | - | - | |
| 20 | TOTAL OTHER PROP PLANT & EQ EXP | Ln 18..19 | 170 | 36 | 15 | 118 | |
| 21 | 6530 Network Operations Exp | Ln 21a*3 | 2,412,669 | 517,560 | 215,171 | 1,679,938 | |
| 22 | Direct Assignment | Ln 22a*4 | - | - | - | - | |
| 23 | TOTAL NETWORK OPERATIONS EXP | Ln 21..22 | 2,412,669 | 517,560 | 215,171 | 1,679,938 | |
| 24.a | 6540 Access Expense | Ln 24a*5.a | 8,857 | - | - | 8,857 | |
| 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 | 661,501 | 141,904 | 58,995 | 460,602 | |
| 27 | Depr - COE - Switching | Ln 27a*7 | 802,706 | 71,489 | - | 731,217 | |
| 28 | Depr - COE - Operator | Ln 28a*8 | - | - | - | - | |
| 29 | Depr - COE - Transmission | Ln 29a*9 | 2,313,107 | 552,185 | 190,715 | 1,570,207 | |
| 30 | Depr - Info Orig/Term Equip | Ln 30a*10 | - | - | - | - | |
| 31 | Depr - Cable & Wire Facilities | Ln 31a*11 | 3,261,966 | 734,479 | 343,385 | 2,184,102 | |
| 32 | Direct Assignment | Ln 32a*12 | - | - | - | - | |
| 33 | Depr - Prop Hld Ft Tel Use | Ln 33a*13 | - | - | - | - | |
| 34 | Amort - Capital Leases | Ln 34a*14 | - | - | - | - | |
| 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 | 7,039,280 | 1,500,057 | 593,095 | 4,946,127 | |
| 39 | TOTAL PLANT NONSPEC OPER EXP | Ln 20+23+24+38 | 9,885,968 | 2,442,646 | 808,282 | 6,635,041 | |

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
June 30, 2015

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

S-13
SHEET 1 OF 2

| | | | | Interstate | | State/Local |
|--------------------------------------|---|-----------|----------------------|------------|-----------|--------------|
| | | | | InterLATA | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) |
| SEPARATIONS FACTORS | | | | | | |
| 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% |
| MARKETING EXPENSES SEPARATION | | | | | | |
| 18 | 6610 Marketing Expenses | Ln 18a*1 | 65,981 | 12,030 | - | 53,951 |
| 19 | Direct Assignment | Ln 19a*2 | - | - | - | - |
| 20 | TOTAL MARKETING EXPENSES | Ln 18..19 | 65,981 | 12,030 | - | 53,951 |
| SERVICES EXPENSES SEPARATION | | | | | | |
| 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 | 278,523 | | | 278,523 |
| 28 | Vacant | Ln 28a*6 | - | - | | - |
| 29 | Alpha | Ln 29a*7 | 195,226 | 16,744 | | 178,482 |
| 30 | Foreign | Ln 30a*8 | - | - | | - |
| 31 | Direct Assignment | Ln 31a*9 | - | - | | - |
| 32 | Total Publ Direct List | Ln 27..31 | 473,749 | 16,744 | - | 457,005 |
| 33 | All Other: | | | | | |
| 34 | Cat 1 - LBOE EU Svc Ord Proc | Ln 34a*10 | 85,580 | 6,666 | - | 78,914 |
| 35 | Cat 1 - LBOE EU Pmt & Collect | Ln 35a*11 | 143,284 | 2,243 | - | 141,041 |
| 36 | Cat 1 - LBOE EU Bill Inq | Ln 36a*12 | 77,682 | 2,931 | - | 74,751 |
| 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 | 306,546 | 11,840 | - | 294,706 |

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
June 30, 2015

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

S-13
SHEET 2 OF 2

| | | | | Interstate | | State/Local | |
|---|--|-------------|----------------------|------------|-----------|--------------|--|
| | | | | InterLATA | | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) | |
| SEPARATIONS FACTORS | | | | | | | |
| 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% | |
| SERVICES EXP SEPARATION (Cont'd) | | | | | | | |
| 48 | Cat 2 - CSE Msg Proc | Ln 48a*43 | 14,698 | 7,588 | | 7,110 | |
| 49 | Cat 2 - CSE Other B&C | Ln 49a*44 | 188,149 | 9,407 | - | 178,742 | |
| 50 | Cat 2 - CSE CABs | Ln 50a*45 | 137,205 | 68,603 | | 68,603 | |
| 51 | Cat 2 - Direct Assignment | Ln 51a*46 | - | - | - | - | |
| 52 | Total Cat 2 - CSE | Ln 48..51 | 340,052 | 85,598 | - | 254,454 | |
| 53 | Total All Other Cat 1 & 2 | Ln 42+52 | 646,598 | 97,438 | - | 549,160 | |
| 54 | Distribution of Line 53 | Ln 53/53a | 100.0000% | 15.0694% | 0.0000% | 84.9306% | |
| 55 | Cat 3 - All Other CSE | Ln 55a*54 | - | - | - | - | |
| 56.a | Cat 3 - TRS | Direct | 40,957 | 40,957 | | | |
| 56.b | Cat 3 - Direct Assignment | Ln 56a*47 | - | - | - | - | |
| 57 | Total All Other Cat 3 | Ln 55..56 | 40,957 | 40,957 | - | - | |
| 58 | Total All Other - Cat 1, 2, 3 | Ln 53+57 | 687,555 | 138,395 | - | 549,160 | |
| 59 | TOTAL SERVICES EXPENSES | Ln 25+32+58 | 1,215,672 | 155,139 | - | 1,060,533 | |
| 60 | TOTAL CUSTOMER OPER EXPENSES | Ln 20+59 | 1,281,653 | 167,169 | - | 1,114,484 | |

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
June 30, 2015

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

S-14

Test Year 2014-2015 Filing 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% | 19.6783% | 6.9462% | 73.3755% |
| 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% | 21.4518% | 8.9184% | 69.6299% |
| 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 | 1,507,017 | 296,555 | 104,681 | 1,105,781 |
| 15 | Direct Assignment | Ln 15a*3 | - | - | - | - |
| 16 | TOTAL EXEC & PLANNING EXPENSES | Ln 13..15 | 1,507,017 | 296,555 | 104,681 | 1,105,781 |
| 17 | 6720 Gen'l and Admin Expenses | | | | | |
| 18 | EAS | Ln 18a*4 | - | - | - | - |
| 19.a | All Other | Ln 19a*2 | 4,600,348 | 905,268 | 319,552 | 3,375,528 |
| 19.b | NECA Requests & Cost Studies | Direct | - | - | - | - |
| 20 | Direct Assignment | Ln 20a*5 | - | - | - | - |
| 21 | TOTAL GEN'L AND ADMIN EXPENSES | Ln 18..20 | 4,600,348 | 905,268 | 319,552 | 3,375,528 |
| 22 | TOTAL CORPORATE OPER EXPENSES | Ln 16+21 | 6,107,365 | 1,201,823 | 424,233 | 4,481,309 |
| 23 | Distribution of Line 22 | Ln 22/22a | 100.0000% | 19.6783% | 6.9462% | 73.3755% |
| 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 | 56,154 | 23,345 | 182,268 |
| 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 | 68,235 | 23,345 | 182,268 |
| 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
June 30, 2015

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

S-15
SHEET 1 OF 2

| | | | | Interstate | | State/Local |
|--|---|------------|----------------------|------------|-----------|--------------|
| | | | | InterLATA | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) |
| SEPARATIONS FACTORS | | | | | | |
| 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% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 23.8720% | 8.2450% | 67.8830% |
| 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% | 22.5165% | 10.5269% | 66.9566% |
| 8 | 2001 TPIS x/Land | S-2, Ln 17 | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 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 | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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 | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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% |
| RESERVES & DEFERRALS SEPARATION | | | | | | |
| 16 | 1500 Other Juris Assets - Net | Ln 16a*1 | - | - | - | - |
| 17 | 3100 Accum Depr - Tel Plt in Svc | | | | | |
| 18 | Support Assets | Ln 18a*2 | 14,683,194 | 3,149,802 | 1,309,506 | 10,223,886 |
| 19 | COE - Switching | Ln 19a*3 | 11,588,682 | 1,032,092 | - | 10,556,590 |
| 20 | COE - Operator | Ln 20a*4 | - | - | - | - |
| 21 | COE - Transmission | Ln 21a*5 | 26,414,259 | 6,305,613 | 2,177,851 | 17,930,794 |
| 22 | Info Orig/Term Equip | Ln 22a*6 | 139,385 | 34,846 | - | 104,539 |
| 23 | C&WF | Ln 23a*7 | 59,415,013 | 13,378,160 | 6,254,573 | 39,782,279 |
| 24 | Direct Assignment | Ln 24a*9 | - | - | - | - |
| 25 | TOTAL ACCUMULATED DEPRECIATION | Ln 18..24 | 112,240,533 | 23,900,514 | 9,741,930 | 78,598,089 |
| 26 | 3200 Accum Depr Prop Hld | | | | | |
| 27 | For Future Telecom Use | Ln 27a*10 | - | - | - | - |
| 28 | 3400 Accum Amort - Capital Leases | Ln 28a*11 | - | - | - | - |
| 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 | - | - | - | - |
| 43 | TOTAL NET CUR DEF OP INC TAXES | Ln 36..42 | - | - | - | - |

RESERVES & DEFERRALS
12 Month Study Period Ended
June 30, 2015

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

S-15
SHEET 2 OF 2

| | | | | Interstate | | State/Local |
|--|--------------------------------------|------------|----------------------|------------|-----------|--------------|
| | | | | InterLATA | | |
| Line | Description | Source | Total Company (a) | MSG (b) | PL (c) | Other (d) |
| SEPARATIONS FACTORS | | | | | | |
| 44 | Big Three Expenses Distr | S-3, Ln 6 | 100.0000% | 19.6783% | 6.9462% | 73.3755% |
| 45 | 2110 Support Assets Distr | S-4, Ln 10 | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 23.8720% | 8.2450% | 67.8830% |
| 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% | 22.5165% | 10.5269% | 66.9566% |
| 51 | 2001 TPIS x/Land | S-2, Ln 17 | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 52 | 2001 TPIS Distr | S-2, Ln 14 | 100.0000% | 21.4518% | 8.9184% | 69.6299% |
| 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% | 21.4518% | 8.9184% | 69.6299% |
| RESERVES & DEFERRALS SEPARATION | | | | | | |
| 56 | 4310 Other Long-Term Liabilities | Ln 56a*44 | 5,923,746 | 1,165,690 | 411,478 | 4,346,578 |
| 57 | 4340 Net noncurrent Def Taxes | | | | | |
| 58 | Support Assets | Ln 58a*45 | - | - | - | - |
| 59 | COE - Switching | Ln 59a*46 | 743,187 | 66,188 | - | 676,999 |
| 60 | COE - Operator | Ln 60a*47 | - | - | - | - |
| 61 | COE - Transmission | Ln 61a*48 | 1,977,571 | 472,086 | 163,050 | 1,342,435 |
| 62 | Info Orig/Term Equip | Ln 62a*49 | - | - | - | - |
| 63 | C&WF | Ln 63a*50 | 5,506,201 | 1,239,802 | 579,634 | 3,686,766 |
| 64 | Not Classified by Acct | Ln 64a*51 | 1,145,458 | 245,721 | 102,156 | 797,581 |
| 65 | TOTAL NET NONCURRENT DEF TAXES | Ln 58..64 | 9,372,417 | 2,023,797 | 844,840 | 6,503,780 |
| 66 | 4360 Other Deferred Credits - Net | Ln 66a*52 | 185,903 | 39,879 | 16,580 | 129,444 |
| 67 | 4370 Other Juris Liabilities | | | | | |
| 68 | & Deferred Cr - Net | Ln 68a*53 | - | - | - | - |
| ACCUM DEPR & AMORT ALLOW/DISALLOW | | | | | | |
| 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

June 30, 2015

A-1

SHEET 1 of 2

| Line | Description | Source | SA xDSL | 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 | 3,121,546 | 223,904 | 3,345,450 | 509,505 | - | 7,077,869 | 10,932,824 | 10,932,824 |
| 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 | 3,121,546 | 223,904 | 3,345,450 | 509,505 | - | 7,077,869 | 10,932,824 | 10,932,824 |
| 6 | Rate of Return | RECORDS | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% |
| 7 | RETURN ON RATE BASE | Ln 5 * Ln 6 | 351,174 | 25,189 | 376,363 | 57,319 | - | 796,260 | 1,229,943 | 1,229,943 |
| 8 | Return Adjustment #1 | RECORDS | - | - | - | - | - | - | - | - |
| 9 | Return Adjustment #2 | RECORDS | - | - | - | - | - | - | - | - |
| 10 | NET RETURN | Ln 7 - 8...9 | 351,174 | 25,189 | 376,363 | 57,319 | - | 796,260 | 1,229,943 | 1,229,943 |
| 11 | 7300 Alw Fds Used Dur Const | A10, Ln 16 | 1,239 | 91 | 1,330 | 206 | - | 2,816 | 4,352 | 4,352 |
| 12 | 7300 Disallowance | -Ln 11 | (1,239) | (91) | (1,330) | (206) | - | (2,816) | (4,352) | (4,352) |
| 13 | Fixed Charges | A-10, Ln 21 | 695 | 96 | 792 | 186 | - | 1,718 | 2,696 | 2,696 |
| 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 | 7,962 | 1,102 | 9,065 | 2,129 | - | 19,674 | 30,868 | 30,868 |
| 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 | 342,516 | 23,991 | 366,507 | 55,004 | - | 774,868 | 1,196,379 | 1,196,379 |
| 23 | State Income Tax | Ln 35 | - | - | - | - | - | - | - | - |
| 24 | Net Federal Income Tax | Ln 38 | 184,432 | 12,918 | 197,350 | 29,617 | - | 417,237 | 644,204 | 644,204 |
| 25 | Operating Expenses & Taxes | A-3, Ln 17 | 1,544,912 | 270,604 | 1,815,516 | 651,915 | 32,264.64 | 4,410,854 | 6,910,549 | 6,878,284 |
| 26 | Uncollectibles | A-10, Ln 34 | - | - | - | - | - | - | - | - |
| 27 | Other Adjustments | RECORDS | - | - | - | - | - | - | - | - |
| 28 | NET REVENUE REQUIREMENT | Ln 10 + 23..26-27 | 2,079,278 | 308,620 | 2,387,898 | 738,646 | 32,264.64 | 5,621,534 | 8,780,343 | 8,748,079 |
| 29 | Gross Receipts Tax | Note 1 | - | - | - | - | - | - | - | - |
| 30 | Other Adjustments | RECORDS | - | - | - | - | - | - | - | - |
| 31 | RRQ PRE MAG | Ln 28+29-30 | 2,079,278 | 308,620 | 2,387,898 | 738,646 | 32,265 | 5,621,534 | 8,780,343 | 8,748,079 |
| 32 | Pre ICC Reform MAG Adj. w/Frozen Values | Ln 54 | 15,570 | 2,311 | 17,881 | (82,451) | - | 64,570 | - | - |
| 33 | RRQ POST MAG | Ln33-Ln32 | 2,094,848 | 310,931 | 2,405,779 | 656,195 | 32,265 | 5,686,104 | 8,780,343 | 8,748,079 |
| INCOME TAXES | | | | | | | | | | |
| 34 | FIT Taxable Income | Ln 22 + Ln 37 | 526,948 | 36,909 | 563,857 | 84,621 | - | 1,192,105 | 1,840,583 | 1,840,583 |
| 35 | SIT Taxable Income | If SIT is deductible for S | 526,948 | 36,909 | 563,857 | 84,621 | - | 1,192,105 | 1,840,583 | 1,840,583 |
| 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 | | 184,432 | 12,918 | 197,350 | 29,617 | - | 417,237 | 644,204 | 644,204 |
| 40 | Net Fed Inc Tax Requirement | Ln 39-14-15 | 184,432 | 12,918 | 197,350 | 29,617 | - | 417,237 | 644,204 | 644,204 |
| 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 | | | - | - | - | (444,909) | - | - | (444,909) | (444,909) |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

A-1 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) |
| PRE ICC REFORM MAG ALLOCATIONS | | | | | | | | | | |
| 41 | NET REVENUE REQUIREMENT | Ln 31 | 2,079,278 | 308,620 | 2,387,898 | 738,646 | 32,264.64 | 5,621,534 | 8,780,343 | 8,748,079 |
| 42 | Local Switching Support from Cost Study | RECORDS | - | - | - | 444,909 | - | - | 444,909 | 444,909 |
| 43 | Revenue Requirement Subject to MAG Adjus | Ln 41 - Ln 42 | 2,079,278 | 308,620 | 2,387,898 | 293,737 | 32,264.64 | 5,621,534 | 8,335,434 | 8,303,170 |
| 44 | Line Port Reallocation | -Col K * 30% | - | - | - | 26,740 | - | (26,740) | - | - |
| 45 | Exclude USF Expense | A12, Ln23.b | - | - | - | - | - | 424,992 | 424,992 | 424,992 |
| 46 | Revenue Requirement Subtotal | Ln43+Ln44-Ln45 | 2,079,278 | 308,620 | 2,387,898 | 320,477 | 32,264.64 | 5,169,802 | 7,910,442 | 7,878,178 |
| 47 | Distribution of Line 44 | Ln 47/47a | 26.29% | 3.90% | 30.19% | 4.05% | 0.41% | 65.35% | 100.00% | 99.59% |
| 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 | 2,079,278 | 308,620 | 2,387,898 | 236,266 | 32,265 | 5,169,802 | 7,826,231 | 7,793,967 |
| 51 | Distribution of Line 46 | Ln 50/50a | 26.68% | 3.96% | 30.64% | 3.03% | 0.00% | 66.33% | 100.00% | 100.00% |
| 52 | TIC Revenues Reallocation | Ln 49 * Ln 51 | 22,466 | 3,335 | 25,800 | 2,553 | - | 55,858 | 84,211 | 84,211 |
| 53 | Revenue Requirement with MAG Adjustment | Ln 50 + Ln 54 +FUSC | 2,101,744 | 311,954 | 2,413,699 | 238,819 | 32,265 | 5,650,652 | 8,335,434 | 8,303,170 |
| 54 | MAG Impact for NECA Pool Members | Ln 44 + Ln 52 | 22,466 | 3,335 | 25,800 | (54,918) | - | 29,118 | - | - |
| 54.5 | MAG-1 RORTRP (2010 Filing) | RECORDS | 15,570 | 2,311 | 17,881 | (82,451) | - | 64,570 | - | - |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

A-2 SHEET 1 of 2

| Line | Description | Source | SA xDSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|-------|---|-----------------|------------|-----------|------------|----------------|---------|------------|------------|------------|
| | | | (a) | (b) | (i) | (h) | (i) | (j) | 0 | (k) |
| 1 | 2110 Land & Support Assets | A-4, Ln 12 | 1,478,674 | 204,695 | 1,683,369 | 395,450 | - | 3,653,621 | 5,732,439 | 5,732,439 |
| 2 | 2210 COE - Switching | A-5, Ln 30 | - | - | - | - | - | - | - | - |
| 3 | 2220 COE - Operator | A-5, Ln 17 | - | - | - | 1,246,097 | - | - | 1,246,097 | 1,246,097 |
| 4 | 2230 COE - Transmission | A-5, Ln 101 | 1,339,411 | 1,271,757 | 2,611,168 | 907,651 | - | 6,652,562 | 10,171,381 | 10,171,381 |
| 5 | 2310 - Info Orig/Term Equipment | A-6, Ln 21 | - | - | - | - | - | 57,481 | 57,481 | 57,481 |
| 6 | 2410 C&WF | A-7, Ln 62 | 9,471,460 | 224,807 | 9,696,267 | 737,459 | - | 20,002,279 | 30,436,006 | 30,436,006 |
| 7 | Total COE, IOT, C&WF | Ln 2...6 | 10,810,872 | 1,496,564 | 12,307,435 | 2,891,208 | - | 26,712,323 | 41,910,965 | 41,910,965 |
| ##### | Distribution of Line 7 | Ln 7/7a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | | 100.0000% |
| 9 | 2680 Tangible Assets | A-8, Ln 31 | - | - | - | - | - | - | - | - |
| 10 | TELECOM PLT IN SVC - EXCL 2690 | Ln 1+7+9 | 12,289,546 | 1,701,259 | 13,990,805 | 3,286,657 | - | 30,365,943 | 47,643,405 | 47,643,405 |
| 11 | Distribution of Line 10 | Ln 10/10a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | | 100.0000% |
| 12 | 2690 Intangible Assets | A-8, Ln 35 | - | - | - | - | - | - | - | - |
| 13 | 2001 TELECOM PLANT IN SVC | Ln 10+12 | 12,289,546 | 1,701,259 | 13,990,805 | 3,286,657 | - | 30,365,943 | 47,643,405 | 47,643,405 |
| ##### | Distribution of Line 13 | Ln 13/13a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | | 100.0000% |
| 15 | 2002 Prop Hld Fut Telecom Use | A-9, Ln 12 | - | - | - | - | - | - | - | - |
| 16 | 2003 Plant Under Const - Short | A-9, Ln 16 | 47,810 | 6,618 | 54,429 | 12,786 | - | 118,133 | 185,348 | 185,348 |
| 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 | 12,337,356 | 1,707,877 | 14,045,233 | 3,299,443 | - | 30,484,076 | 47,828,753 | 47,828,753 |
| 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 | 8,376,973 | 1,364,957 | 9,741,930 | 2,572,442 | - | 21,328,073 | 33,642,444 | 33,642,444 |
| 24 | 3200 Acc Dep-Hld for Fut Use | A-15, Ln 24 | - | - | - | - | - | - | - | - |
| 25 | 3400 Accum Amort - Tangible | A-15, Ln 28 | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - |
| 29 | 4340 Noncur Def Oper Inc Tax | A-15, Ln 64 | 739,567 | 105,274 | 844,840 | 190,948 | - | 1,832,849 | 2,868,637 | 2,868,637 |
| 30 | 4360 Other Deferred Credits - Net | A-15, Ln 65 | 14,564 | 2,016 | 16,580 | 3,895 | - | 35,985 | 56,459 | 56,459 |
| 31 | 4370 Other Jur Liab & Def Credits - Net | A-15, Ln 67 | - | - | - | - | - | - | - | - |
| 32 | NET TELECOM PLANT (A) | Ln 20+21-22..31 | 3,206,253 | 235,630 | 3,441,883 | 532,159 | - | 7,287,170 | 11,261,212 | 11,261,212 |
| ##### | Distribution of Line 33 | Ln 32/32a | 28.4717% | 2.0924% | 30.5641% | 4.7256% | 0.0000% | 64.7104% | | 100.0000% |
| 34 | 1402 Rural Tel Bank Stock (B) | A-9, Ln 25 | - | - | - | - | - | - | - | - |
| 35 | 1220 Materials & Supplies (C) | A-9, Ln 28 | 270,089 | 37,389 | 307,478 | 72,231 | - | 667,357 | 1,047,067 | 1,047,067 |
| 36 | Cash Working Capital (D) | A-9, Ln 31 | 52,032 | 7,203 | 59,235 | 13,915 | - | 128,564 | 201,714 | 201,714 |
| 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 | 406,828 | 56,318 | 463,146 | 108,800 | - | 1,005,222 | 1,577,168 | 1,577,168 |
| 41 | Other Telecom PI Adjust (I) | RECORDS | - | - | - | - | - | - | - | - |
| 42 | NET TELECOM PLANT AND | Ln 32+34..38+41 | - | - | - | - | - | - | - | - |
| 43 | OTHER RATE BASE ITEMS | -39..40 | 3,121,546 | 223,904 | 3,345,450 | 509,505 | - | 7,077,869 | 10,932,824 | 10,932,824 |
| ##### | Distribution of Line 43 | Ln 43/43a | 28.5521% | 2.0480% | 30.6001% | 4.6603% | 0.0000% | 64.7396% | 100.0000% | 100.0000% |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

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) | (i) | (h) | (i) | (j) | 0 | (k) |
| 45 | GSF, COE, IOT, C&WF Gross Eq Acs | Ln 1+7+A-9 Ln 32 | 12,289,546 | 1,701,259 | 13,990,805 | 3,286,657 | - | 30,365,943 | 47,643,405 | 47,643,405 |
| 46 | Equal Access Adjustment | Note 1 | - | - | - | - | - | - | - | - |
| 47 | GSF, COE, IOT, C&WF, Eq Acs (LS) | Ln 45+46 | 12,289,546 | 1,701,259 | 13,990,805 | 3,286,657 | - | 30,365,943 | 47,643,405 | 47,643,405 |
| 48 | Distribution of Line 47 | Ln 47/47a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | | 100.0000% |
| 49 | GSF, COE, IOT, C&WF Gross Eq Acs | Ln 1+7+A-9 Ln 32 | 12,289,546 | 1,701,259 | 13,990,805 | 3,286,657 | - | 30,365,943 | 47,643,405 | 47,643,405 |
| 50 | Distribution of Line 49 | Ln 49/49a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | | 100.0000% |
| 51 | GSF, COE, IOT, C&WF, Eq Acs (LS) | | | | | | | | | |
| 52 | (Trans, Switch, CCL only) | Ln 47 | - | 1,701,259 | 1,701,259 | 3,215,785 | - | 30,365,943 | 35,282,987 | 35,282,987 |
| 53 | Distribution of Line 52 | Ln 52/52a | 0.0000% | 4.8218% | 4.8218% | 9.1143% | 0.0000% | 86.0640% | | 100.0000% |
| 54 | GSF, COE, IOT, C&WF, Eq Acs (LS) | | | | | | | | | |
| 55 | (Special Access only) | Ln 47 | 12,289,546 | - | 12,289,546 | - | - | - | 12,289,546 | 12,289,546 |
| 56 | Distribution of Line 55 | Ln 55/55a | 100.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | | 100.0000% |
| 57 | COE, IOT, C&WF | | | | | | | | | |
| 58 | x/CCL, Ltd Pay, B&C, IX | Ln 7 | 10,810,872 | 1,496,564 | 12,307,435 | 2,828,863 | - | - | 15,136,298 | 15,136,298 |
| 59 | Distribution of Line 58 | Ln 58/58a | 71.4235% | 9.8873% | 81.3107% | 18.6893% | 0.0000% | 0.0000% | | 100.0000% |
| 60 | C&WF Cat 1.3 | A-7, Ln 13 | - | - | - | - | - | 20,002,279 | 20,002,279 | 20,002,279 |
| 61 | Direct Assign - MSG (1.3) | A-7, Ln 14 | - | - | - | - | - | - | - | - |
| 62 | COE, IOT, C&WF x/Cat 1.3 | Ln 7-60.61 | 10,810,872 | 1,496,564 | 12,307,435 | 2,891,208 | - | 6,710,043 | 21,908,686 | 21,908,686 |
| 63 | Distribution of Line 62 | Ln 62/62a | 49.3451% | 6.8309% | 56.1761% | 13.1966% | 0.0000% | 30.6273% | 100.0000% | 100.0000% |

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-3 SHEET 1 of 1

| Line | Description | Source | SA xDSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|------|-------------------------------------|--------------|-----------|---------|-----------|----------------|---------|-----------|-----------|------------|
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Plant Spec Exp Accts 6110, 6120 | | | | | | | | | |
| 2 | 6210, 6220, 6230, 6310, 6410 | A-11, Ln 34 | 420,087 | 68,318 | 488,404 | 214,576 | - | 1,068,194 | 1,771,174 | 1,771,174 |
| 3 | PI Nonspec Account 6510, 6530, 6540 | A-12, Ln 24 | 189,020 | 26,166 | 215,187 | 50,551 | - | 892,038 | 1,157,775 | 1,157,775 |
| 4 | Cust Oper Accts 6610, 6620 | A-13, Ln 49 | 69,677 | 9,884 | 79,561 | 41,450 | 21,154 | 25,003 | 167,169 | 146,014 |
| 5 | TOTAL BIG THREE EXPENSES | Ln 2..4 | 678,784 | 104,368 | 783,152 | 306,577 | 21,154 | 1,985,234 | 3,096,117 | 3,074,963 |
| 6 | Distribution of Line 5 | Ln 5/5a | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| | | | - | - | - | - | - | - | - | - |
| 7 | Plant Specific Expenses | A-11, Ln 34 | 420,087 | 68,318 | 488,404 | 214,576 | - | 1,068,194 | 1,771,174 | 1,771,174 |
| 8 | Plant Nonspecific Expenses | A-12, Ln 39 | 674,093 | 134,188 | 808,282 | 228,309 | - | 2,214,337 | 3,250,927 | 3,250,927 |
| 9 | Customer Operations Expenses | A-13, Ln 49 | 69,677 | 9,884 | 79,561 | 41,450 | 21,154 | 25,003 | 167,169 | 146,014 |
| 10 | Corporate Operations Expenses | A-14, Ln 17 | 356,492 | 54,813 | 411,305 | 161,012 | 11,110 | 1,042,629 | 1,626,056 | 1,614,946 |
| 11 | 7100 Other Oper Inc & Expenses | A-10, Ln 14 | - | - | - | - | - | - | - | - |
| 12 | 7300 Contributions | A-10, Ln 17 | 940 | 130 | 1,070 | 251 | - | 2,322 | 3,644 | 3,644 |
| 13 | TOTAL OPERATING EXPENSES | Ln 7..12 | 1,521,289 | 267,333 | 1,788,622 | 645,598 | 32,265 | 4,352,484 | 6,818,969 | 6,786,704 |
| | | | - | - | - | - | - | - | - | - |
| 14 | Operating Taxes | A-14, Ln 25 | 23,623 | 3,270 | 26,893 | 6,318 | - | 58,369 | 91,580 | 91,580 |
| 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 | 1,544,912 | 270,604 | 1,815,516 | 651,915 | 32,265 | 4,410,854 | 6,910,549 | 6,878,284 |
| 18 | Distribution of Line 17 | Ln 17/17a | 22.3558% | 3.9158% | 26.2717% | 9.4336% | 0.4669% | 63.8278% | 100.0000% | 99.5331% |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-4 SHEET 1 of 1

| Line | Description | Source | SA xDSL | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 1,478,674 | 204,695 | 1,683,369 | 395,450 | - | 3,653,621 | 5,732,439 | 5,732,439 |
| 6 | Direct Assignment | Ln 6a*2 | - | - | - | - | - | - | - | - |
| 7 | Total Support Assets | Ln 5..6 | 1,478,674 | 204,695 | 1,683,369 | 395,450 | - | 3,653,621 | 5,732,439 | 5,732,439 |
| 8 | Distribution of Line 7 | Ln 7/7a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | | 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 | 1,478,674 | 204,695 | 1,683,369 | 395,450 | - | 3,653,621 | 5,732,439 | 5,732,439 |
| 13 | Distribution of Line 12 | Ln 12/12a | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 100.0000% | 100.0000% |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

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) | (i) | (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 I | 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 | - | - | - | 62,345 | - | - | 62,345 | 62,345 |
| 24 | Direct Assign - PL | Dir Assgn | - | - | - | - | - | - | - | - |
| 25 | Total Cat 2 | Ln 21..24 | - | - | - | 62,345 | - | - | 62,345 | 62,345 |
| | | | - | - | - | - | - | - | - | - |
| 26 | Cat 3 - Local Switching | Ln 26a*7 | - | - | - | 1,183,752 | - | - | 1,183,752 | 1,183,752 |
| 27 | Direct Assign - MSG | Ln 27a*8 | - | - | - | - | - | - | - | - |
| 28 | Direct Assign - PL | Ln 28a*9 | - | - | - | - | - | - | - | - |
| 29 | Total Cat 3 | Ln 26..28 | - | - | - | 1,183,752 | - | - | 1,183,752 | 1,183,752 |
| | | | | | | | | | | |
| 30 | TOTAL COE - SWITCHING | Ln 25+29 | - | - | - | 1,246,097 | - | - | 1,246,097 | 1,246,097 |
| 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 | - | - | - | 1,246,097 | - | - | 1,246,097 | 1,246,097 |
| 33 | Distribution of Line 32 | Ln 32/32a | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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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 | | | | | | | | | | |
| 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 | - | 1,271,757 | 1,271,757 | - | - | - | 1,271,757 | 1,271,757 |
| 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 | 1,195,875 | - | 1,195,875 | - | - | - | 1,195,875 | 1,195,875 |
| 59 | 4.13 Ex Line x/WB | | - | - | - | - | - | - | - | - |
| 60 | Joint MSG | Ln 60a*42 | - | - | - | - | - | 6,652,562 | 6,652,562 | 6,652,562 |
| 61 | PL and Local | Dir Assgn | 109,046 | - | 109,046 | - | - | - | 109,046 | 109,046 |
| 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 | - | - | - | - | - | - | - | - |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

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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 | - | - | - | 907,651 | - | - | 907,651 | 907,651 |
| 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 | 34,491 | - | 34,491 | - | - | - | 34,491 | 34,491 |
| | | | | | | | | | | |
| 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 | 1,339,411 | 1,271,757 | 2,611,168 | 907,651 | - | 6,652,562 | 10,171,381 | 10,171,381 |
| | | | | | | | | | | |
| 101 | TOTAL COE - Transmission | Ln 100 | 1,339,411 | 1,271,757 | 2,611,168 | 907,651 | - | 6,652,562 | 10,171,381 | 10,171,381 |
| 102 | Distribution of Line 100 | Ln 101/101a | 13.1684% | 12.5033% | 25.6717% | 8.9236% | 0.0000% | 65.4047% | | 100.0000% |
| | | | | | | | | | | |
| 103 | TOTAL CENTRAL OFFICE EQUIP | Ln 17+25+29+100 | 1,339,411 | 1,271,757 | 2,611,168 | 2,153,748 | - | 6,652,562 | 11,417,478 | 11,417,478 |
| 104 | Distribution of Line 103 | Ln 103/103a | 11.7312% | 11.1387% | 22.8699% | 18.8636% | 0.0000% | 58.2665% | 100.0000% | 100.0000% |

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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 | 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 | - | - | - | - | - | 57,481 | 57,481 | 57,481 |
| 14 | PL | Ln 14a*4 | - | - | - | - | - | - | - | - |
| 15 | Total Cat 1 - Other IOT | Ln 9..14 | - | - | - | - | - | 57,481 | 57,481 | 57,481 |
| 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 | - | - | - | - | - | 57,481 | 57,481 | 57,481 |
| 22 | Distribution of Line 21 | Ln 21/21a | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% | 100.0000% |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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| Line | Description | Source | SA xDSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|----------------------------|------------------------------------|-----------|-----------|---------|-----------|----------------|---------|------------|------------|------------|
| | | | (a) | (b) | (l) | (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 | 327,868 | - | 327,868 | - | - | - | 327,868 | 327,868 |
| 13 | 1.3 Jointly Used | Ln 13a*1 | - | - | - | - | - | 20,002,279 | 20,002,279 | 20,002,279 |
| 14 | Direct Assignment - MSG | Ln 14a*2 | - | - | - | - | - | - | - | - |
| 15 | -PL | Dir Assgn | 8,272,315 | - | 8,272,315 | - | - | - | 8,272,315 | 8,272,315 |
| 16 | Total Category 1 | Ln 11..15 | 8,600,183 | - | 8,600,183 | - | - | 20,002,279 | 28,602,462 | 28,602,462 |
| 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 | - | - | - | - | - | - | - | - |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

A-7 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 | | | | | | | | | | |
| 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 | - | - | - | 737,459 | - | - | 737,459 | 737,459 |
| 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 | 871,277 | 224,807 | 1,096,084 | - | - | - | 1,096,084 | 1,096,084 |
| 54 | Total Category 3 | Ln 39..53 | 871,277 | 224,807 | 1,096,084 | 737,459 | - | - | 1,833,544 | 1,833,544 |
| 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 | 9,471,460 | 224,807 | 9,696,267 | 737,459 | - | 20,002,279 | 30,436,006 | 30,436,006 |
| 63 | Distribution of Line 62 | Ln 62/62a | 31.1193% | 0.7386% | 31.8579% | 2.4230% | 0.0000% | 65.7191% | 100.0000% | 100.0000% |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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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 | | | | | | | | | | |
| 1 | Land & Support Assets Distr | A-4, Ln 13 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 13.1684% | 12.5033% | 25.6717% | 8.9236% | 0.0000% | 65.4047% | 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 | 31.1193% | 0.7386% | 31.8579% | 2.4230% | 0.0000% | 65.7191% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - |
| 20 | Distribution of Line 19 | Ln 19/19a | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | 0.0000% |
| 21 | 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 | - | - | - | - | - | - | - | - |
| 32 | Distribution of Line 31 | Ln 31/31a | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | 0.0000% |
| TANGIBLE ASSETS APPORTIONMENT | | | | | | | | | | |
| 33 | 2690 Intangible Assets | Ln 33a*9 | - | - | - | - | - | - | - | - |
| 34 | Direct Assignment | Ln 34a*10 | - | - | - | - | - | - | - | - |
| 35 | TOTAL INTANGIBLE ASSETS | Ln 33..34 | - | - | - | - | - | - | - | - |
| 36 | Distribution of Line 35 | Ln 35/35a | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

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12 Month Study Period Ended
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| Line | Description | Source | SA xDSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|--|----------------------------------|------------|----------|---------|----------|----------------|---------|----------|-----------|------------|
| | | | (a) | (b) | (c) | (h) | (i) | (j) | (k) | (l) |
| APPORTIONMENT FACTORS | | | | | | | | | | |
| 1 | 2001 TPIS Distr | A-2, Ln 14 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 47,810 | 6,618 | 54,429 | 12,786 | - | 118,133 | 185,348 | 185,348 |
| 15 | Direct Assignment | Ln 15a*3 | - | - | - | - | - | - | - | - |
| 16 | TOTAL PLT UNDER CONSTR - SHORT | Ln 14..15 | 47,810 | 6,618 | 54,429 | 12,786 | - | 118,133 | 185,348 | 185,348 |
| 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 | 270,089 | 37,389 | 307,478 | 72,231 | - | 667,357 | 1,047,067 | 1,047,067 |
| 27 | Direct Assignment | Ln 27a*7 | - | - | - | - | - | - | - | - |
| 28 | TOTAL MATERIALS & SUPPLIES | Ln 26..27 | 270,089 | 37,389 | 307,478 | 72,231 | - | 667,357 | 1,047,067 | 1,047,067 |
| 29 | Cash Working Capital | Ln 29a*6 | 52,032 | 7,203 | 59,235 | 13,915 | - | 128,564 | 201,714 | 201,714 |
| 30 | Direct Assignment | Ln 30a*8 | - | - | - | - | - | - | - | - |
| 31 | TOTAL CASH WORKING CAPITAL | Ln 29..30 | 52,032 | 7,203 | 59,235 | 13,915 | - | 128,564 | 201,714 | 201,714 |
| INVEST ALLOW/DISALLOW APPORTIONMENT | | | | | | | | | | |
| 38 | Investment Allow/Disallowances | Ln 38a*6 | - | - | - | - | - | - | - | - |
| 39 | Direct Assignment | Ln 39a*9 | - | - | - | - | - | - | - | - |
| 40 | TOTAL INVEST ALLOW/DISALLOWANCES | Ln 38..39 | - | - | - | - | - | - | - | - |

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| | | | SA x/DSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|--------------------------------------|------------------------------------|-------------|----------|---------|----------|----------------|---------|----------|-----------|------------|
| Line | Description | Source | (a) | (b) | (j) | (h) | (i) | (j) | 0 | (k) |
| APPORTIONMENT FACTORS | | | | | | | | | | |
| 1 | GSF, COE, IOT, C&WF, Eq Acs (LS) | A-2, Ln 48 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 28.4717% | 2.0924% | 30.5641% | 4.7256% | 0.0000% | 64.7104% | 100.0000% | 100.0000% |
| 10 | 4100 Net Cur Def Op Inc Taxes | A-15, Ln 54 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 11 | Big Three Expenses Distr | A-3, Ln 6 | 21.9237% | 3.3709% | 25.2947% | 9.9020% | 0.6833% | 64.1201% | 100.0000% | 99.3167% |
| 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 | 1,239 | 91 | 1,330 | 206 | - | 2,816 | 4,352 | 4,352 |
| 17 | Contributions | Ln 17a*1 | 940 | 130 | 1,070 | 251 | - | 2,322 | 3,644 | 3,644 |
| | | | | | | | | | | |
| 18 | Fixed Charges | | | | | | | | | |
| 19 | Interest on Capital Leases | Ln 19a*1 | - | - | - | - | - | - | - | - |
| 20 | Fixed Charges Excl Capital Leases | Ln20a*1 | 695 | 96 | 792 | 186 | - | 1,718 | 2,696 | 2,696 |
| 21 | TOTAL FIXED CHARGES | Ln 19..20 | 695 | 96 | 792 | 186 | - | 1,718 | 2,696 | 2,696 |
| 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 | 7,962 | 1,102 | 9,065 | 2,129 | - | 19,674 | 30,868 | 30,868 |
| 27 | Direct Assignment | Ln 27a*6 | - | - | - | - | - | - | - | - |
| 28 | TOTAL CAPITALIZED PAYROLL TAXES | Ln 26..27 | 7,962 | 1,102 | 9,065 | 2,129 | - | 19,674 | 30,868 | 30,868 |
| | | | | | | | | | | |
| 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
June 30, 2015

A-11 SHEET 1 of 1

| Line | Description | Source | SA x/DSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|------------------------------|-------------------------------------|-------------|----------|----------|----------|----------------|---------|-----------|-----------|------------|
| | | | (a) | (b) | (i) | (h) | (i) | (j) | 0 | (k) |
| APPORTIONMENT FACTORS | | | | | | | | | | |
| 1 | GSF, COE, IOT, C&WF, Eq Acs (LS) | A-2, Ln 48 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 11.7312% | 11.1387% | 22.8699% | 18.8636% | 0.0000% | 58.2665% | 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% | 12.5033% | 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 | 31.1193% | 0.7386% | 31.8579% | 2.4230% | 0.0000% | 65.7191% | 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 | 2,766 | 383 | 3,149 | 740 | - | 6,835 | 10,723 | 10,723 |
| 15 | Direct Assignment | Ln 15a*2 | - | - | - | - | - | - | - | - |
| 16 | TOTAL NETWORK SUPPORT EXPENSES | Ln 14..15 | 2,766 | 383 | 3,149 | 740 | - | 6,835 | 10,723 | 10,723 |
| 17 | 6120 General Support Expenses | Ln 17a*3 | 203,837 | 28,217 | 232,055 | 54,513 | - | 503,656 | 790,224 | 790,224 |
| 18 | Direct Assignment | Ln 18a*4 | - | - | - | - | - | - | - | - |
| 19 | TOTAL GENERAL SUPPORT EXPENSES | Ln 17..18 | 203,837 | 28,217 | 232,055 | 54,513 | - | 503,656 | 790,224 | 790,224 |
| 20 | 6210, 6220, 6230 COE Expenses | Ln 20a*5 | - | - | - | - | - | - | - | - |
| 21 | 6210 Switching | Ln 21a*6 | - | - | - | 120,251 | - | - | 120,251 | 120,251 |
| 22 | 6230 Transmission | Ln 22a*7 | 37,429 | 35,539 | 72,968 | 25,364 | - | 185,903 | 284,235 | 284,235 |
| 23 | TOTAL COE EXPENSES | Ln 20..22 | 37,429 | 35,539 | 72,968 | 145,615 | - | 185,903 | 404,486 | 404,486 |
| 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 | 176,054 | 4,179 | 180,233 | 13,708 | - | 371,800 | 565,740 | 565,740 |
| 30 | Direct Assignment #1 | Ln 30a*12 | - | - | - | - | - | - | - | - |
| 31 | Direct Assignment #2 | Ln 31a*13 | - | - | - | - | - | - | - | - |
| 32 | TOTAL C&WF EXPENSES | Ln 29..31 | 176,054 | 4,179 | 180,233 | 13,708 | - | 371,800 | 565,740 | 565,740 |
| 33 | Plant Spec Exp x/6110, 6120 | Ln 23+28+32 | 213,483 | 39,717 | 253,201 | 159,323 | - | 557,703 | 970,226 | 970,226 |
| 34 | TOTAL PLANT SPECIFIC OPERATING EXP | Ln 16+19+33 | 420,087 | 68,318 | 488,404 | 214,576 | - | 1,068,194 | 1,771,174 | 1,771,174 |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

A-12 SHEET 1 of 1

| | | | SA xDSL | DSL | Total SA | Total Switched | B&C | CCL | Total | Total xB&C |
|---------------------------------|-------------------------------------|----------------|----------|----------|----------|----------------|---------|-----------|-----------|------------|
| Line | Description | Source | (a) | (b) | (c) | (h) | (i) | (j) | 0 | (k) |
| APPORTIONMENT FACTORS | | | | | | | | | | |
| 1 | COE, IOT, C&WF Distr | A-2, Ln 8 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 13.1684% | 12.5033% | 25.6717% | 8.9236% | 0.0000% | 65.4047% | 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 | 31.1193% | 0.7386% | 31.8579% | 2.4230% | 0.0000% | 65.7191% | 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 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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% |
| PLANT NONSPECIFIC EXP APPORTION | | | | | | | | | | |
| 17 | 6510 Oth Prop Plant & Eq Exp | Ln 17a*1 | 13 | 2 | 15 | 4 | - | 33 | 52 | 52 |
| 18 | Direct Assignment | Ln 18a*2 | - | - | - | - | - | - | - | - |
| 19 | TOTAL OTHER PROP PLANT & EQ EXP | Ln 17..18 | 13 | 2 | 15 | 4 | - | 33 | 52 | 52 |
| 20 | 6530 Network Operations Exp | Ln 20a*1 | 189,007 | 26,164 | 215,171 | 50,547 | - | 467,013 | 732,731 | 732,731 |
| 21 | Direct Assignment | Ln 21a*3 | - | - | - | - | - | - | - | - |
| 22 | TOTAL NETWORK OPERATIONS EXP | Ln 20..21 | 189,007 | 26,164 | 215,171 | 50,547 | - | 467,013 | 732,731 | 732,731 |
| 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 | 189,020 | 26,166 | 215,187 | 50,551 | - | 892,038 | 1,157,775 | 1,157,775 |
| 25 | 6560 Depr and Amort Expenses | | | | | | | | | |
| 26 | Depr - Support Assets | Ln 26a*5 | 51,822 | 7,174 | 58,995 | 13,859 | - | 128,045 | 200,899 | 200,899 |
| 27 | Depr - COE - Switching | Ln 27a*6 | - | - | - | 71,489 | - | - | 71,489 | 71,489 |
| 28 | Depr - COE - Operator | Ln 28a*7 | - | - | - | - | - | - | - | - |
| 29 | Depr - COE - Transmission | Ln 29a*8 | 97,828 | 92,887 | 190,715 | 66,293 | - | 485,892 | 742,900 | 742,900 |
| 30 | Depr - Info Orig/Term Equip | Ln 30a*9 | - | - | - | - | - | - | - | - |
| 31 | Depr - Cable & Wire Facilities | Ln 31a*10 | 335,423 | 7,961 | 343,385 | 26,116 | - | 708,363 | 1,077,864 | 1,077,864 |
| 32 | Direct Assignment | Ln 32a*11 | - | - | - | - | - | - | - | - |
| 33 | Depr - Prop Hld Ft Tel Use | Ln 33a*12 | - | - | - | - | - | - | - | - |
| 34 | Amort - Capital Leases | Ln 34a*13 | - | - | - | - | - | - | - | - |
| 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 | 485,073 | 108,022 | 593,095 | 177,758 | - | 1,322,299 | 2,093,153 | 2,093,153 |
| 39 | TOTAL PLANT NONSPEC OPER EXP | Ln 19+22+23+38 | 674,093 | 134,188 | 808,282 | 228,309 | - | 2,214,337 | 3,250,927 | 3,250,927 |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

A-13 SHEET 1 of 2

| | | | 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 | GSF, COE, IOT, C&WF, Eq Acs (LS) | A-2, Ln 48 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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% | 4.8218% | 4.8218% | 9.1143% | 0.0000% | 86.0640% | 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 | 3,103 | 430 | 3,533 | 830 | - | 7,667 | 12,030 | 12,030 |
| 9 | Direct Assignment | Ln 19a*2 | - | - | - | - | - | - | - | - |
| 10 | TOTAL MARKETING EXPENSES | Ln 18..19 | 3,103 | 430 | 3,533 | 830 | - | 7,667 | 12,030 | 12,030 |
| 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 | - | - | - | 16,744 | - | - | 16,744 | 16,744 |
| 17 | All Other: | | | | | | | | | |
| 18 | CAT 1_LBOE EU Presub | Ln 18a*5 | - | 176 | 176 | 332 | - | 3,133 | 3,640 | 3,640 |
| 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 | - | - | - | - | 7,981 | - | 7,981 | - |
| 23 | CAT 1 LBOE EU Access Bill | Direct Assign | - | - | - | - | - | 218 | 218 | 218 |
| 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 - Lmted | Direct Assign | - | - | - | - | - | - | - | - |
| 29 | CAT 1 LBOE Co Col - Nonlmted | Direct Assign | - | - | - | - | - | - | - | - |
| 30 | CAT 1 Composite Result DA | Ln 30a*7 | - | - | - | - | - | - | - | - |
| 31 | Total Cat 1 - LBOE | Ln 18..30 | - | 176 | 176 | 332 | 7,981 | 3,351 | 11,840 | 3,859 |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

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) | (i) | (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 | 71.4235% | 9.8873% | 81.3107% | 18.6893% | 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 | 42.9125% | 6.0942% | 49.0067% | 26.1834% | 13.6358% | 11.1741% | 100.0000% | 86.3642% |
| 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 | - | - | - | - | 7,588 | - | 7,588 | - |
| 37 | Cat 2 - CSE Other B&C | Ln 37a*32 | - | - | - | - | - | 9,407 | 9,407 | 9,407 |
| 38 | Cat 2 - CSE CABs | Ln 38a*33 | 48,998 | 6,783 | 55,781 | 12,821 | - | - | 68,603 | 68,603 |
| 39 | Cat 2 - Direct Assignment | Ln 39a*34 | - | - | - | - | - | - | - | - |
| 40 | Total Cat 2 - CSE | Ln 36..39 | 48,998 | 6,783 | 55,781 | 12,821 | 7,588 | 9,407 | 85,598 | 78,010 |
| 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 | 48,998 | 6,958 | 55,957 | 29,897 | 15,570 | 12,759 | 114,182 | 98,612 |
| 43 | Distribution of Line 42 | Ln 42/42a | 42.9125% | 6.0942% | 49.0067% | 26.1834% | 13.6358% | 11.1741% | 100.0000% | 86.3642% |
| 44 | Cat 3 - All Other CSE | Ln 44a*34 | - | - | - | - | - | - | - | - |
| 1 | Cat 3 - TRS | Ln 44a*35.a | 17,576 | 2,496 | 20,072 | 10,724 | 5,585 | 4,577 | 40,957 | 35,372 |
| 45 | Cat 3 - Direct Assignment | Ln 45a*35.b | - | - | - | - | - | - | - | - |
| 46 | Total All Other Cat 3 | Ln 44..45 | 17,576 | 2,496 | 20,072 | 10,724 | 5,585 | 4,577 | 40,957 | 35,372 |
| 47 | Total All Other - Cat 1, 2, 3 | Ln 31+40+46 | 66,574 | 9,454 | 76,028 | 23,877 | 21,154 | 17,335 | 138,395 | 117,241 |
| 48 | TOTAL SERVICES EXPENSES | Ln 15+16+47 | 66,574 | 9,454 | 76,028 | 40,621 | 21,154 | 17,335 | 155,139 | 133,984 |
| 49 | TOTAL CUSTOMER OPER EXPENSES | Ln 10+48 | 69,677 | 9,884 | 79,561 | 41,450 | 21,154 | 25,003 | 167,169 | 146,014 |

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2015

A-14 SHEET 1 of 1

| | | | 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 | Big Three Expenses Distr | A-3, Ln 6 | 21.9237% | 3.3709% | 25.2947% | 9.9020% | 0.6833% | 64.1201% | 100.0000% | 99.3167% |
| 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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% |
| CORPORATE OPER EXP APPORTIONMENT | | | | | | | | | | |
| 9 | 6710 Exec & Planning Expenses | | | | | | | | | |
| 10 | All Other | Ln 10a*1 | 87,966 | 13,525 | 101,491 | 39,730 | 2,741 | 257,273 | 401,236 | 398,494 |
| 11 | Direct Assignment | Ln 11a*2 | - | - | - | - | - | - | - | - |
| 12 | TOTAL EXEC & PLANNING EXPENSES | Ln 10..11 | 87,966 | 13,525 | 101,491 | 39,730 | 2,741 | 257,273 | 401,236 | 398,494 |
| 13 | 6720 Gen'l and Admin Expenses | | | | | | | | | |
| 14 | All Other | Ln 14a*1 | 268,526 | 41,288 | 309,814 | 121,281 | 8,369 | 785,356 | 1,224,820 | 1,216,451 |
| 15 | NECA Requests & Cost Studies | Ln 15a*1 | - | - | - | - | - | - | - | - |
| 16 | Direct Assignment | Ln 16a*3 | - | - | - | - | - | - | - | - |
| 17 | TOTAL GEN'L AND ADMIN EXPENSES | Ln 14..16 | 268,526 | 41,288 | 309,814 | 121,281 | 8,369 | 785,356 | 1,224,820 | 1,216,451 |
| 18 | TOTAL CORPORATE OPER EXPENSES | Ln 12+17 | 356,492 | 54,813 | 411,305 | 161,012 | 11,110 | 1,042,629 | 1,626,056 | 1,614,946 |
| OPERATING TAXES APPORTIONMENT | | | | | | | | | | |
| 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 | 20,507 | 2,839 | 23,345 | 5,484 | - | 50,669 | 79,499 | 79,499 |
| 23 | Oper Taxes #1 GRT | Ln 23a*5 | - | - | - | - | - | - | - | - |
| 24 | Oper Taxes #2 Regulatory Fees | Ln 24a*4 | 3,116 | 431 | 3,548 | 833 | - | 7,700 | 12,081 | 12,081 |
| 25 | Oper Taxes #3 - Other | Ln 25a*7 | - | - | - | - | - | - | - | - |
| 26 | TOTAL OPER TAXES w/ FIT, SIT | Ln 22..25 | 23,623 | 3,270 | 26,893 | 6,318 | - | 58,369 | 91,580 | 91,580 |
| EQUAL ACCESS EXP APPORTIONMENT | | | | | | | | | | |
| 27 | Equal Access Expenses | | | | | | | | | |
| 28 | Depreciation Expense | Dir Assign | - | - | - | - | - | - | - | - |
| 29 | Amortization Expense | Dir Assign | - | - | - | - | - | - | - | - |
| 30 | TOTAL EQUAL ACCESS EXPENSES | Ln 28..29 | - | - | - | - | - | - | - | - |
| EXP ALW/DISALLOW APPORTIONMENT | | | | | | | | | | |
| 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
June 30, 2015

A-15 SHEET 1 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) |
| APPORTIEMENT FACTORS | | | | | | | | | | |
| 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 13.1684% | 12.5033% | 25.6717% | 8.9236% | 0.0000% | 65.4047% | 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 | 31.1193% | 0.7386% | 31.8579% | 2.4230% | 0.0000% | 65.7191% | 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 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 100.0000% | 100.0000% |
| 10 | 2680 Capital Leases Distr | A-8, Ln 20 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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% |
| RESERVES & DEFERRAL APPORTIONMENT | | | | | | | | | | |
| 14 | 1500 Other Juris Assets - Net | Ln 14a*1 | - | - | - | - | - | - | - | - |
| 15 | 3100 Accum Depr - Support Assets | Ln 15a*2 | 1,150,272 | 159,234 | 1,309,506 | 307,623 | - | 2,842,179 | 4,459,308 | 4,459,308 |
| 16 | COE - Switching | Ln 16a*3 | - | - | - | 1,032,092 | - | - | 1,032,092 | 1,032,092 |
| 17 | COE - Operator | Ln 17a*4 | - | - | - | - | - | - | - | - |
| 18 | COE - Transmission | Ln 18a*5 | 1,117,139 | 1,060,712 | 2,177,851 | 757,028 | - | 5,548,585 | 8,483,465 | 8,483,465 |
| 19 | Info Orig/Term Equip | Ln 19a*6 | - | - | - | - | - | 34,846 | 34,846 | 34,846 |
| 20 | C&WF | Ln 20a*7 | 6,109,562 | 145,012 | 6,254,573 | 475,698 | - | 12,902,462 | 19,632,734 | 19,632,734 |
| 21 | Direct Assignment | Ln 21a*8 | - | - | - | - | - | - | - | - |
| 22 | TOTAL ACCUMULATED DEPRECIATION | Ln 15..21 | 8,376,973 | 1,364,957 | 9,741,930 | 2,572,442 | - | 21,328,073 | 33,642,444 | 33,642,444 |
| 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 | - | - | - | - | - | - | - | - |
| 27 | Leasehold Improve | Ln 27a*11 | - | - | - | - | - | - | - | - |
| 28 | TOTAL ACCUMULATED AMORT - TANGIBL | Ln 26..27 | - | - | - | - | - | - | - | - |
| 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
June 30, 2015

A-15 SHEET 2 of 2

| | | | 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 | | | | | | | | | | |
| 34 | 2110 Support Assets Distr | A-4, Ln 8 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | 13.1684% | 12.5033% | 25.6717% | 8.9236% | 0.0000% | 65.4047% | 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 | 31.1193% | 0.7386% | 31.8579% | 2.4230% | 0.0000% | 65.7191% | 100.0000% | 100.0000% |
| 40 | 2001 Tel Plt in Svc Distr | A-2, Ln 14 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 100.0000% | 100.0000% |
| 41 | Big Three Expenses Distr | A-3, Ln 6 | 21.9237% | 3.3709% | 25.2947% | 9.9020% | 0.6833% | 64.1201% | 100.0000% | 99.3167% |
| 42 | GSF, COE, IOT, C&WF, Eq Acs (LS) | A-2, Ln 48 | 25.7949% | 3.5708% | 29.3657% | 6.8985% | 0.0000% | 63.7359% | 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 | - | - | - | - | - | - | - | - |
| 53 | TOTAL NET CUR DEF OP INC TAXES | Ln 46..52 | - | - | - | - | - | - | - | - |
| 54 | Distribution of Line 53 | Ln 53/53a | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 55 | 4310 Other Long-Term Liabilities | Ln 55a*42 | 406,828 | 56,318 | 463,146 | 108,800 | - | 1,005,222 | 1,577,168 | 1,577,168 |
| 56 | 4340 Net noncurrent Def Taxes | | | | | | | | | |
| 57 | Support Assets | Ln 57a*34 | - | - | - | - | - | - | - | - |
| 58 | COE - Switching | Ln 58a*35 | - | - | - | 66,188 | - | - | 66,188 | 66,188 |
| 59 | COE - Operator | Ln 59a*36 | - | - | - | - | - | - | - | - |
| 60 | COE - Transmission | Ln 60a*37 | 83,637 | 79,413 | 163,050 | 56,677 | - | 415,409 | 635,136 | 635,136 |
| 61 | Info Orig/Term Equip | Ln 61a*38 | - | - | - | - | - | - | - | - |
| 62 | C&WF | Ln 62a*39 | 566,195 | 13,439 | 579,634 | 44,085 | - | 1,195,717 | 1,819,435 | 1,819,435 |
| 63 | Not Classified by Acct | Ln 63a*40 | 89,734 | 12,422 | 102,156 | 23,998 | - | 221,723 | 347,877 | 347,877 |
| 64 | TOTAL NET NONCURRENT DEF TAXES | Ln 57..63 | 739,567 | 105,274 | 844,840 | 190,948 | - | 1,832,849 | 2,868,637 | 2,868,637 |
| 65 | 4360 Other Deferred Credits - Net | Ln 65a*42 | 14,564 | 2,016 | 16,580 | 3,895 | - | 35,985 | 56,459 | 56,459 |
| 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/DISALLOW | Ln 68..69 | - | - | - | - | - | - | - | - |